



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

Office of Audits and Evaluations

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## **NATIONAL CEMETERY ADMINISTRATION**

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### **Better Collection of Family Preference Data May Minimize Risk of Burial Scheduling Delays**

Audit

23-01773-166

July 16, 2024

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## Executive Summary

VA's National Cemetery Administration (NCA) honors veterans, active-duty service members, and their eligible family members with final resting places in national shrines and lasting tributes that commemorate their service and sacrifice to the nation. To achieve this mission, NCA strives to provide a high standard of customer service that includes assisting families with scheduling burials by honoring their preferences.<sup>1</sup>

The VA Office of Inspector General (OIG) received a hotline allegation in June 2022 concerning delays of over 30 days to complete burials at the Santa Fe National Cemetery. In August 2022, the NCA Pacific District's executive director substantiated the allegation concerning delays and stated limited permanent committal shelter space (only one was available), few services conducted per day (no more than nine), family preference, and COVID-19 restrictions led to the delays.<sup>2</sup>

OIG analyzed data for all NCA burials completed from January 1, 2022, through March 31, 2023, which showed that on average, the time from case establishment to burial was 33 days with a range of 1 to 799 days.<sup>3</sup> The OIG considered how this time lag related to the NCA's ability to honor and commemorate veterans' service and sacrifice by working with their families to schedule their burials. The OIG conducted this audit to determine whether NCA's oversight ensures the preferences of families are appropriately considered when scheduling burials and has sufficient mechanisms to identify potential burial delays.

## What the Audit Found

The OIG found that NCA does not have sufficient data to determine if it is scheduling burials in accordance with family preferences and identifying potential burial delays. Family preference refers to the ability to meet the family's preferred date(s), day(s) of week, and/or time(s) for scheduling a burial. Due in part to an increase in cremations, families can more easily postpone

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<sup>1</sup> For this report, "burials" refers to both the burial of casketed remains and the burial or interment of cremated remains, and "family preference" is defined as choices regarding scheduling a burial from either the family representative, next of kin, or funeral home directors.

<sup>2</sup> The Pacific District is one of five districts of NCA, includes 26 national cemeteries, and covers California, Washington, Oregon, Idaho, Arizona, Hawaii, Alaska, and New Mexico. Committal shelter space is a quiet, dignified, open, covered pavilion set in the terrain with trees and vegetation. It is intended to provide temporary shelter from the wind, rain, and sun for an interment service in a solemn manner.

<sup>3</sup> Case establishment refers to the first time NCA was notified of the need for a burial. Additionally, according to NCA, a possible explanation for same day or next day for case establishment to burial can be from unscheduled remains presented directly to a national cemetery. For example, a family walks in with the cremated remains of a loved one seeking burial that day. The cemetery will work with the National Cemetery Scheduling Office (NCSO) as needed to establish eligibility, create the case, and bury those remains the same day or the next day.

the burial of remains for a longer period to accommodate their preferences.<sup>4</sup> At present, NCA has limited oversight with its available systems to mitigate potential burial scheduling risk. The audit team conducted a review of burial system files and listened to recorded scheduling phone calls to the National Cemetery Scheduling Office (NCSO) for a sample of 87 burials from the National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, and Miramar National Cemetery and 30 burials from the Santa Fe National Cemetery for veterans or spouses from January 1, 2022, through March 31, 2023.<sup>5</sup>

The NCA uses two systems to capture information: the Memorial Benefits Management System (MBMS) and Burial Operations Support System. With regard to scheduling burials, these two systems only capture the date for case establishment and burial, which can be used to determine the time between those dates. The days between case establishment and burial are not specifically associated with family preferences, and therefore do not determine whether those preferences are met. NCA staff told the OIG that large time lags between case establishment dates and burial dates are assumed to be the result of family preferences. However, NCA would need to review documentation and listen to recorded NCSO calls for scheduling burials, if available, to attempt to verify that assumption.<sup>6</sup>

While NCA does not have specific guidance requiring its employees to meet family preferences, NCA leaders consistently emphasized the importance of meeting family needs when discussing burial timelines with the OIG team. The Government Accountability Office's *Standards for Internal Control in the Federal Government* require complete data to achieve objectives and address risks.<sup>7</sup> NCA could make improvements to collecting family preference data to better meet these standards.

The audit team reviewed the recorded NCSO calls for the sample of burials. The following figure illustrates those estimated results based on the team's review; only 54 percent of the burials have a recorded call for scheduling the burial available to review.

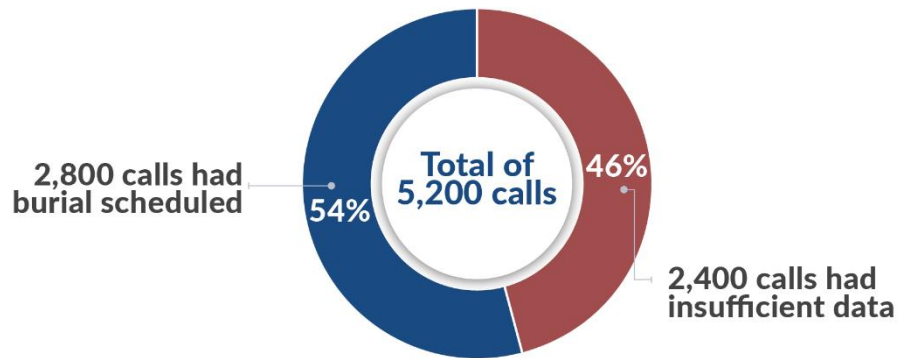
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<sup>4</sup> NCA has noted an increase in cremations over several decades in its "Long Range Plan for FY 2022–2026," October 1, 2021.

<sup>5</sup> NCA uses two systems to manage operations, including the scheduling of burials: the Burial Operations Support System, which is the legacy system used by national cemeteries, and Memorial Benefits Management System, the new primary system that NCSO uses. This sample is taken from the Santa Fe National Cemetery and three other national cemeteries with an average of 35 days or more from case establishment to burial and more than 1,125 burials. The sample initially contained 120 cases, but the team was only able to analyze 117 cases because three cases were unclaimed remains where family preference was not applicable.

<sup>6</sup> Phone calls to the NCSO are recorded for quality control purposes, but calls to the national cemeteries are not due to different phone systems.

<sup>7</sup> Government Accountability Office, *Standards for Internal Control in the Federal Government*, GAO-14-704G, September 2014.



**Summary figure 1.** Estimated percentage of calls where family preferences could be established.

Source: OIG analysis of NCSO recorded calls.

In the estimated 46 percent of cases where a burial was not scheduled during the recorded NCSO call, it was not possible to determine if the family preferences were met. This was because either the purpose of the recorded call was only to establish eligibility for burial at a national cemetery or the burial was not scheduled during the call for some other reason.<sup>8</sup>

In the estimated 2,800 burials with a recorded call scheduling a burial, the team determined that family preferences were met for 97 percent of those burials. The other estimated 3 percent (94 of 2,800 burials) did not have sufficient information because the scheduled burial was subsequently changed. The files did not indicate whether the changes were at the family's or NCA's request. However, the team found no cases where the burial was scheduled during the recorded call and family preferences were not met.

An NCA official reported to the OIG that they assume family preferences are being met based on surveys that indicated a high level of satisfaction from those served. The 40 percent overall response rate limits the inferences that can be drawn from these surveys.<sup>9</sup> The audit team found that while NCA is using the customer satisfaction survey to determine if it is meeting service goals, data are only available for a limited number of the burials. NCA would have a more accurate picture of how often family preference was being met for all burials if the MBMS and Burial Operations Support System had a field to capture this data.

The NCA deputy under secretary for field programs and cemetery operations acknowledged that capturing information related to family preference will be a system requirement in the future, and it has been placed on the MBMS upgrade priority list.

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<sup>8</sup> Examples of other reasons may include that the call was dropped, additional verification of military service was needed, or the family did not know the burial family preferences at the time of the call.

<sup>9</sup> Of those, 20,446 (18,013 next of kin and 2,433 funeral directors) completed questionnaires were returned, which resulted in an overall survey response rate of 40.07 percent (46.6 percent next of kin and 19.65 percent for funeral directors).

If another situation similar to the one in Santa Fe occurred now, allegations of significant burial delays, NCA would still not have the data available to determine whether the contributing factors were a result of family preferences, such as a requested change in a burial date, or occurred because of some unrelated issue. The OIG concluded the planned MBMS updates will help address this risk, allowing NCA to understand when long time lags between case establishment and burials are due to lack of committal shelter and interment availability at cemeteries or are because of choices families are making. The OIG considered these updates when formulating its recommendation and will continue to monitor progress as NCA addresses it.

## **What the OIG Recommended**

The OIG recommended the under secretary for memorial affairs implement controls to allow the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries.<sup>10</sup>

## **VA Management Comments and OIG Response**

The acting under secretary for memorial affairs, performing the delegable duties of the under secretary for memorial affairs, concurred with and provided an acceptable action plan for the recommendation. However, given the extensive system development time required to update the MBMS, and a May 2026 implementation date, NCA needs to develop interim controls to give them the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries. The OIG will monitor NCA's progress and will follow up until all proposed actions are complete.

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<sup>10</sup> The recommendation addressed to the under secretary for memorial affairs is directed to anyone in an acting status or performing the delegable duties of the position.

The acting under secretary expressed confidence that NCA is meeting family burial preferences based on responses to its annual customer satisfaction survey. However, the OIG notes that NCA's 46.6 percent survey response rate for next of kin does not take into account the 19.65 percent response rate for funeral directors, and when the response rate for funeral directors is taken into account, that results in an overall 40 percent response rate.<sup>11</sup> These rates are substantially less than the 80 percent standard the Office of Management and Budget requires. See appendix C for the full text of the acting under secretary's comments.



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<sup>11</sup> Nonresponse bias is the idea that the population that did not respond to the survey is somehow different from the population that did respond. To account for nonresponse bias as a source for nonsampling errors, the Office of Management and Budget requires agencies to address nonresponse bias if the response rate is less than 80 percent. Office of Management and Budget, *Standards and Guidelines for Statistical Surveys*, September 2006, standard 1.3 and guideline 1.3.4, [https://obamawhitehouse.archives.gov/sites/default/files/omb/inforeg/statpolicy/standards\\_stat\\_surveys.pdf](https://obamawhitehouse.archives.gov/sites/default/files/omb/inforeg/statpolicy/standards_stat_surveys.pdf).

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## Abbreviations

BOSS	Burial Operations Support System
FY	fiscal year
GAO	Government Accountability Office
MBMS	Memorial Benefits Management System
NCA	National Cemetery Administration
NCSO	National Cemetery Scheduling Office
OIG	Office of Inspector General



## Introduction

The mission of the National Cemetery Administration (NCA) is to honor veterans, active-duty service members, and their eligible family members with final resting places in national shrines and lasting tributes that commemorate their service and sacrifice to the nation. To achieve this mission, NCA strives to provide a high standard of customer service that includes assisting families with scheduling burials by honoring their preferences.<sup>12</sup>

The VA Office of Inspector General (OIG) received a hotline allegation in June 2022 concerning significant delays of over 30 days to complete burials at the Santa Fe National Cemetery in New Mexico. After reviewing the allegation, and in accordance with OIG policy, the OIG referred the hotline directly to NCA since the allegation appeared to warrant administrative action on the part of that facility.<sup>13</sup> In August 2022, the NCA Pacific District's executive director substantiated the allegation concerning delays, indicating that COVID-19 restrictions, limited permanent committal shelter space (only one was available), few services conducted per day (no more than nine), and family preference all were major causes for the delays.<sup>14</sup> The executive director specifically stated that COVID-19 restrictions decreased scheduling options between March and June 2020, and once these restrictions were lifted, a surge of burials took eight weeks to address.<sup>15</sup>

Due to the hotline allegation, the OIG analyzed data for all NCA burials completed from January 1, 2022, through March 31, 2023. The analysis showed that on average, the time between case establishment, or the first time NCA was notified of the interest in a burial, and the

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<sup>12</sup> For this report, "burials" refers to both the burial of casketed remains and the burial or interment of cremated remains. Furthermore, "family preference" is defined as the choices regarding a burial's timeline made by either the family representative, next of kin, or funeral home directors.

<sup>13</sup> The policy states that the "OIG may refer certain matters directly to the appropriate VA or non-VA facility or office if the allegation appears to warrant administrative action on that facility's or office's part. For VA matters, non-case referrals are made for complaints that do not rise to the level of a case, but OIG believes some VA action appears necessary. OIG does not require a response from the facility after they have reviewed the case." OIG GM Directive 316, *Hotline Complaint Center*, October 19, 2011.

<sup>14</sup> The Pacific District is one of five districts of NCA and includes 26 national cemeteries and covers California, Washington, Oregon, Idaho, Arizona, Hawaii, Alaska, and New Mexico. Committal shelter space is a quiet, dignified, open, covered pavilion set in the terrain with trees and vegetation. It is intended to provide temporary shelter from the wind, rain, and sun for an interment service in a solemn manner.

<sup>15</sup> In March 2020, NCA's COVID-19 restrictions allowed direct burial of remains with no more than 10 witnesses, but suspended committal services and military funeral honors. In June 2020, committal services and military honors were restored consistent with federal, state, and local COVID-19 requirements to wear face coverings, maintain physical distancing, and limit gathering sizes. In May 2021, committal and memorial service attendance limits were lifted at all national cemeteries.

actual burial was 33 days with a range of 1 to 799 days.<sup>16</sup> The OIG considered how this time lag related to the NCA's ability to honor and commemorate veterans' service and sacrifice by working with their families to schedule their burials. As a result, the OIG sought to determine whether NCA's oversight ensures the preferences of families are appropriately considered when scheduling burials and has sufficient mechanisms to identify potential burial delays.

## National Cemetery Administration

As of December 2023, NCA reported it operates 155 national cemeteries: 87 are open for burials, 21 are open for cremated remains only, and 47 are closed to new burials. More than five million Americans, including veterans of every war and conflict and their eligible family members, are buried in VA's national cemeteries.<sup>17</sup>

Eligibility for burial in a VA national cemetery is open to

- veterans who have met minimum active-duty service requirements and were discharged under conditions other than dishonorable;<sup>18</sup>
- members of the armed forces (active or reserve) who die while serving on active duty;
- members of the reserve components of the armed forces who die while on active duty or who die while on training duty under certain circumstances;
- service members and former service members determined by VA to have a service-connected disability or who were receiving a VA pension at the time of their deaths;
- service members and former service members who were eligible for retired pay at the time of their deaths; and
- veterans' spouses, widows or widowers, minor children, and, under certain conditions, unmarried adult children with disabilities.<sup>19</sup>

Burial benefits available from NCA include, at no cost to the family, a gravesite in any national cemetery with available space; opening and closing of the grave; perpetual care; a government

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<sup>16</sup> According to NCA, a possible explanation for same day or next day for case establishment to burial can be from unscheduled remains presented directly to a national cemetery. For example, a family walks in with the cremated remains of a loved one seeking burial the same day. The cemetery will work with the National Cemetery Scheduling Office as needed to establish eligibility, create the case, and bury those remains the same day or the next day.

<sup>17</sup> "Facts About the National Cemetery Administration," NCA, accessed February 5, 2024, [https://www.cem.va.gov/facts/FACTS\\_About\\_NCA.asp](https://www.cem.va.gov/facts/FACTS_About_NCA.asp).

<sup>18</sup> 38 U.S.C. § 101(2).

<sup>19</sup> 38 U.S.C. § 106. Additionally, other persons or classes of persons are eligible as described in 38 U.S.C. § 2402.

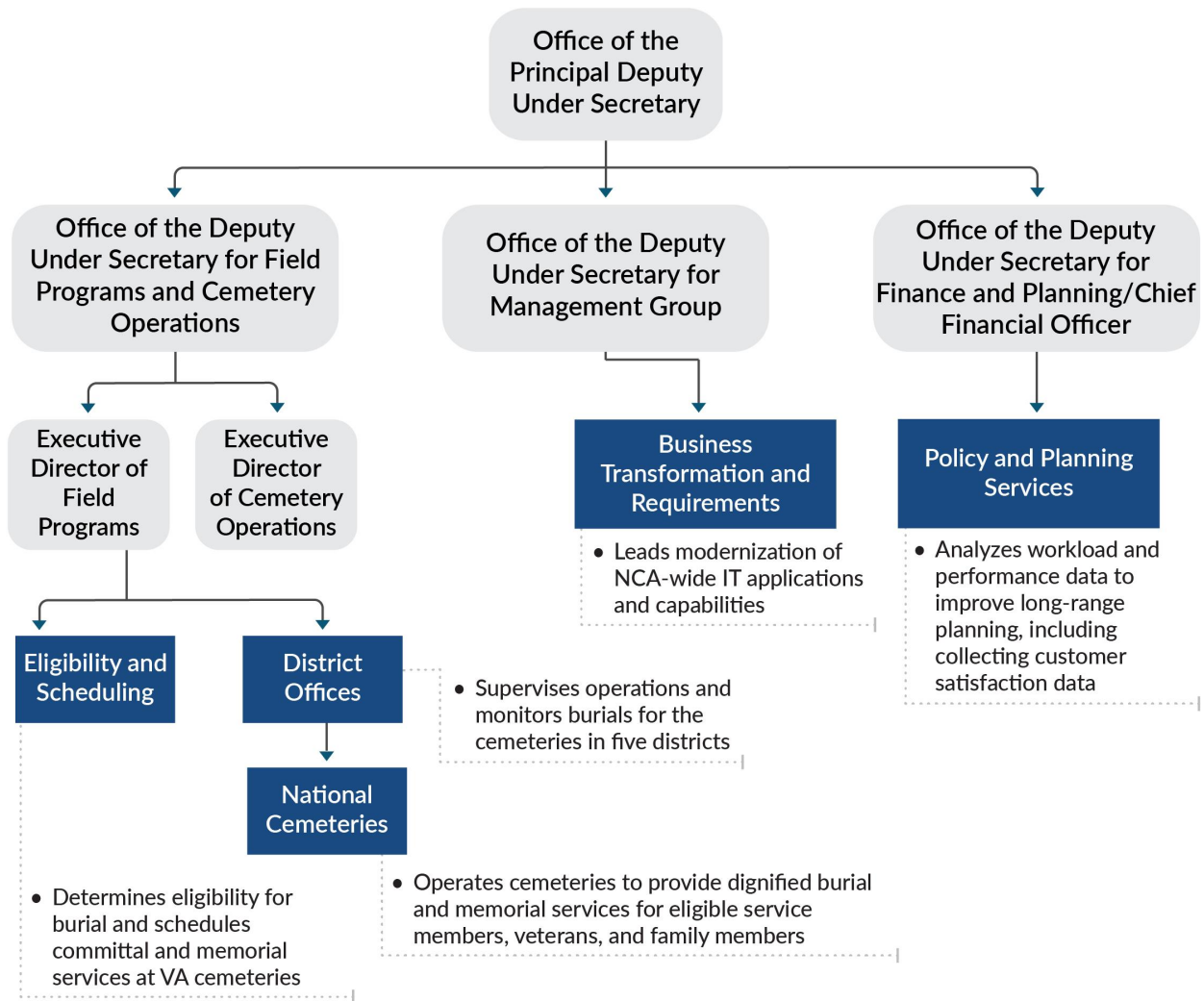
headstone, marker, or medallion; a burial flag; and a Presidential Memorial Certificate.<sup>20</sup> The Veterans Benefits Administration provides four burial benefits: 1) service-connected burial allowance, 2) non-service-connected burial allowance (which includes death while under VA care), 3) plot or interment allowance, and 4) transportation benefits.<sup>21</sup> In fiscal year (FY) 2023, the NCA reported about 138,000 individuals were buried in national cemeteries.

Figure 1 shows how the NCA is organized to meet its mission. Most pertinent to this report are the offices highlighted in blue in squared corner rectangles, which complete actions related to scheduling burials, administering policies, supervising operations, providing burials, designing data systems, and overseeing the customer service satisfaction survey.

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<sup>20</sup> “National Cemetery Administration: Burial Benefits,” NCA, accessed September 27, 2023, [https://www.cem.va.gov/burial\\_benefits/index.asp](https://www.cem.va.gov/burial_benefits/index.asp).

<sup>21</sup> For service-connected deaths, VA will pay up to \$2,000 toward burial expenses for deaths on or after September 11, 2001. If the veteran is buried in a VA national cemetery, some, or all, of the cost of transporting the deceased may also be reimbursed. For non-service-connected deaths, VA will pay up to \$300 toward burial allowance and \$828 for a plot for deaths on or after October 1, 2021, but before October 1, 2022. VA will pay up to \$300 toward burial allowance and \$893 for a plot for deaths on or after October 1, 2022, but before January 5, 2023. VA will pay up to \$895 for burial allowance and \$893 for a plot for deaths on or after January 5, 2023. For non-service-connected death, if the veteran was hospitalized by VA, VA will pay \$828 toward burial allowances and \$828 for a plot for deaths on or after October 1, 2021, but before October 1, 2022. VA will pay \$893 toward burial allowance and \$893 for a plot for deaths on or after October 1, 2022.



**Figure 1.** NCA organization chart.

Source: NCA organization chart listed in the VA Functional Organization Manual, ver. 7, 2021.

## How Burials Are Scheduled

Families schedule a burial service or begin to establish eligibility for a burial by calling the National Cemetery Scheduling Office (NCSO). Phone calls to the NCSO are recorded for quality control purposes, but those made to the national cemeteries are not recorded due to different phone systems. NCA defines case establishment as the date when an NCSO agent creates a case

in NCA's electronic system based on a phone call from a veteran, a veteran's family, personal representative, or funeral home.<sup>22</sup>

Generally, if eligibility has not yet been established, a national cemetery encourages the family to contact the NCSO to facilitate determining eligibility. NCA advises the families to directly contact a national cemetery to

- schedule a burial for an active-duty service member;
- cancel or reschedule a burial;
- change any information already provided to the scheduling office;
- request a disinterment or relocation to another national cemetery; or
- obtain information specific to a cemetery, like what can be inscribed on a headstone, the policy for flowers, and the hours of operation.

NCA uses two systems to manage operations, including scheduling burials: the Burial Operations Support System (BOSS), which is the legacy system used by national cemeteries, and the Memorial Benefits Management System (MBMS), the new primary system that the NCSO uses. BOSS allows NCA employees to create and maintain burial data; compile data obtained from veterans, next of kin, contacts, and funeral homes; and schedule cemetery activities. MBMS assists NCA in streamlining processes related to administering veterans' burial and memorial benefits. This system handles scheduling and integrating the existing BOSS legacy system and is under development to include cemetery management.

Once a case has been established, the next step is for the NCSO to verify eligibility by obtaining any necessary information or supporting documentation, such as a discharge document. Once eligibility has been determined, the family or funeral home will schedule the burial and be asked a series of questions regarding their family preferences, which include the date and time to schedule the burial, preferred cemetery, type of burial, type of gravesite memorial, and any religious emblem or optional inscription for the headstone or marker.<sup>23</sup>

Upon completion of a call where eligibility is established and a national cemetery is selected, the NCSO will transfer the case electronically to the selected cemetery.<sup>24</sup> Once the national cemetery receives the case electronically, staff there will contact the family to verify the information

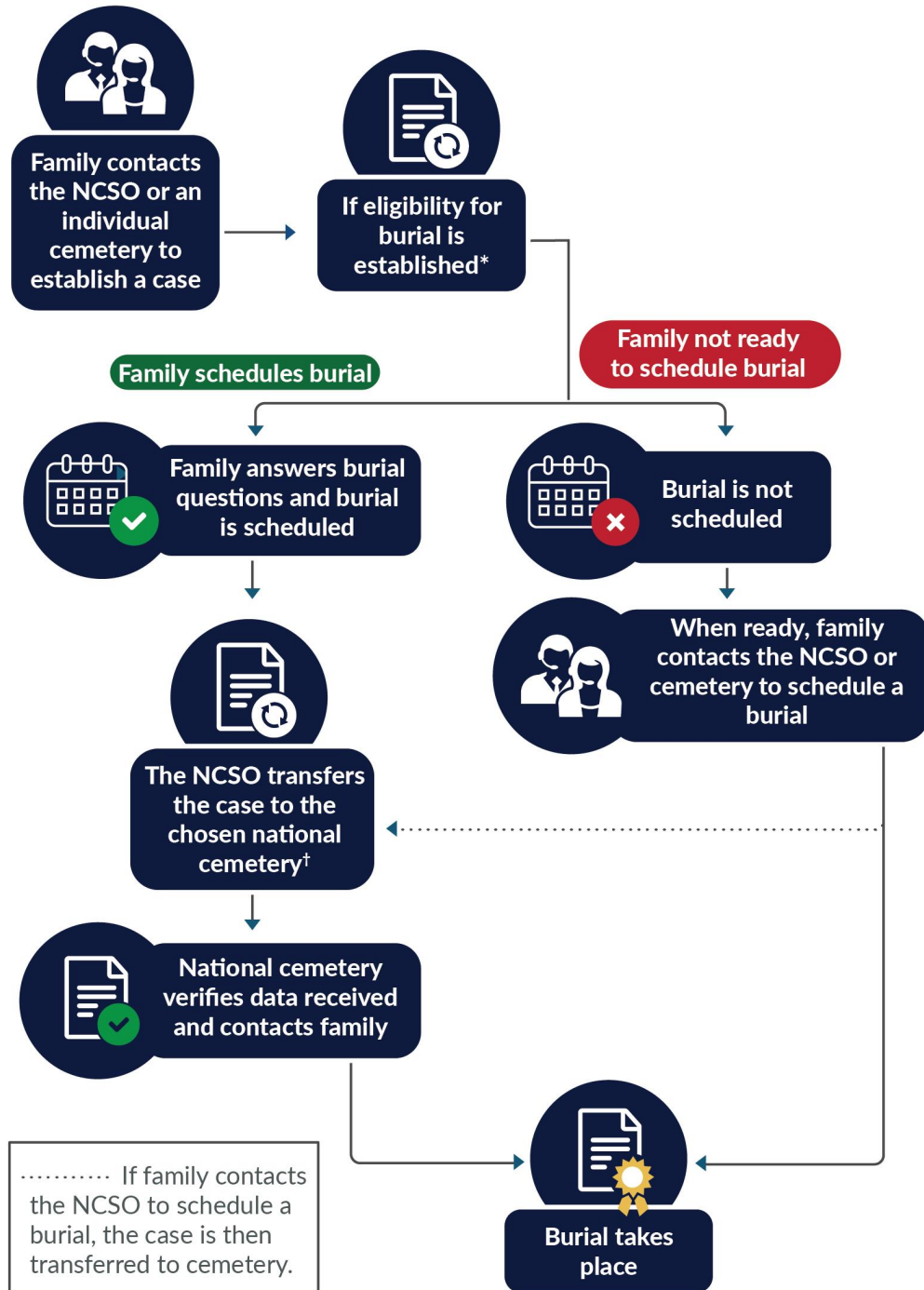
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<sup>22</sup> MBMS User Guide, ver. 5.3, September 22, 2023, and BOSS User Guide, [https://vaww.boss.cem.vaec.va.gov/userguides/boss/guide\\_cem.htm](https://vaww.boss.cem.vaec.va.gov/userguides/boss/guide_cem.htm). The online version does not display a version or date. (This website is not publicly accessible.)

<sup>23</sup> NCA stated case establishment and eligibility determination can be accomplished in a single phone call with NCSO.

<sup>24</sup> For casketed remains, if a burial is not scheduled, NCSO stated they maintain control of the case until a burial is scheduled.

received during the NCSO call. When this has been completed, the burial will take place on the scheduled date. Figure 2 illustrates how this process works.



**Figure 2.** Burial scheduling process.

Source: OIG interpretation of burial process.

*\* If eligibility cannot be established during the NCSO call, the burial scheduling cannot move to the remaining steps. During recorded phone calls, the team found the most common scenarios included inability to verify qualifying military service (for example, because of the lack of a discharge document) or system or documentation issues. When this occurs, the NCSO will take additional steps to obtain verification and remedy any system or documentation issues before scheduling a burial.*

*† For casketed remains, if a burial is not scheduled, NCSO maintains control of the case until a burial is scheduled.*



## Results and Recommendations

### **Finding: NCA Needs Additional Data to Ensure Family Preferences Are Met When Scheduling Burials and Identifying Potential Delays**

The OIG found that NCA does not have sufficient data to determine if it is scheduling burials in accordance with family preferences and identifying potential burial delays. Family preference refers to the ability to meet the family's preferred date(s), day(s) of week, and/or time(s) for a burial. Because of the lack of data, the audit team examined files and listened to recorded NCSO phone calls, with limited success, to determine if family preferences were met. Based on the sample of burials, the OIG was able to determine family preferences were met for an estimated 54 percent of burials at the selected cemeteries (2,800 of 5,200) where the purpose of the NCSO recorded call was to schedule a burial. When a burial was not scheduled during a recorded call because either the purpose of the call was only to establish eligibility for burial at a national cemetery or the burial was not scheduled during the call for some other reason, an assessment of family preferences was generally not possible.<sup>25</sup> However, the OIG estimated during those recorded calls with scheduled burials that NCA met family preferences in 97 percent of burials (2,700 of 2,800). The other estimated 3 percent (94 of 2,800 burials) did not have sufficient information to indicate whether changes to the scheduled burial were at the family's request or NCA's.

An NCA official reported to the OIG that they assume family preferences are being met, and NCA's annual satisfaction survey indicated a high level of satisfaction from those served. However, NCA systems do not provide complete documentation to determine whether family preferences are being met during burial scheduling. NCA's electronic systems only allow for determining the time between the case establishment and burial, and even listening to phone calls does not provide sufficient information to ensure family preferences are met. NCA also does not maintain the family's preferred burial date or day, next available burial date, and the rescheduled date, which could be necessary to identify potential burial delays. While NCA does not have specific guidance requiring its employees to meet family preferences, NCA leaders consistently emphasized the importance of meeting family needs during discussions about burial timelines with the OIG team.

NCA is planning future system upgrades that may help effectively monitor whether family preferences are met in individual cemetery burials. Without those system upgrades and additional oversight, NCA cannot evaluate the future risk of being unable to meet family preferences in scheduling burials and identify potential burial delays. Thus, conditions similar to

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<sup>25</sup> Examples of other reasons the team could not establish that family preferences were met while listening to the calls included that additional verification of military service was needed, the family did not know the burial preferences at the time of the call, or the call was dropped.

those that occurred at the Santa Fe National Cemetery could happen again and would be difficult to detect.

The OIG's finding is based on the following elements:

- NCA's available data make it challenging to determine if family preferences are met.
- NCA has limited oversight with available systems to mitigate potential burial scheduling risk.

## **What the OIG Did**

The team analyzed burial data to identify those cemeteries with an average of 35 or more days from case establishment to burial, and which completed at least 1,125 burials from January 1, 2022, through March 31, 2023.<sup>26</sup> The team reviewed a sample of 87 burials at the National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, and Miramar National Cemetery, as those three cemeteries had the highest average days from case establishment to burial. The team also reviewed 30 burials at the Santa Fe National Cemetery.<sup>27</sup> The sample represented approximately 5,200 burials that met the audit criteria at the four cemeteries. The team reviewed system files and listened to recorded scheduling phone calls for the sampled burials for veterans or spouses in those four cemeteries.

The audit team conducted interviews with leaders and staff at five national cemeteries and the NCSO.<sup>28</sup> The team also conducted interviews with leaders at the Office of the Deputy Under Secretary for Field Programs and Cemetery Operations, and the Office of the Deputy Under Secretary for Management–Business Transformation and Requirements Service. See appendix A for the audit's scope and methodology.

## **NCA's Available Data Make It Challenging to Determine if Family Preferences Are Met**

NCA's systems do not have the capability to record data that allow NCA staff to determine if the family preferences for burial day, date, and time are met when scheduling a burial. NCA staff can annotate the history of changes to a scheduled burial in the system, but the team found the historical files incomplete at times. Following a review of BOSS and MBMS files, the audit team

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<sup>26</sup> The seven national cemeteries that met the parameters include National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, Miramar National Cemetery, Sacramento National Cemetery, Tahoma National Cemetery, Bay Pines National Cemetery, and San Joaquin Valley National Cemetery.

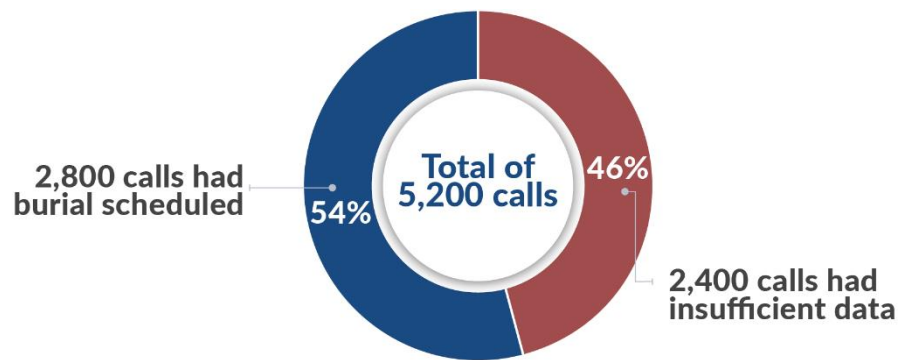
<sup>27</sup> The sample initially contained 90 cases from these three cemeteries, but the team was only able to analyze 87 cases because three cases were unclaimed remains where family preference was not applicable. Therefore, including the burials from Santa Fe National Cemetery, the sample was 117 burials.

<sup>28</sup> Interviews were conducted at the four cemeteries where the team reviewed sampled burials and Tahoma National Cemetery, one of the initial seven national cemeteries that met the parameters.

determined that listening to recorded NCSO calls for the sampled burials could help determine whether family preferences were met; however, not all calls were available due to system limitations. In addition, the team reviewed the reported results from an NCA annual satisfaction survey that collects information related to family preferences, but it had an overall 40 percent response rate.<sup>29</sup> The *Standards for Internal Control in the Federal Government* issued by the Government Accountability Office (GAO) requires complete and accurate data to be able to achieve objectives and address risks.<sup>30</sup> NCA could make improvements to collecting family preference data to better meet these federal standards.

### Number of Recorded Calls for Scheduling Burials Was Limited by Available Information, but Family Preference Was Met for Most of Those Calls

As shown in figure 3, based on the team’s sample review of system files and call recordings, burials were only scheduled during an estimated 54 percent of calls.



**Figure 3.** Estimated percentage of calls where family preferences could be established.

Source: OIG analysis of the NCSO recorded calls.

Of the remaining estimated 46 percent or 2,400 calls, data were insufficient to determine family preference because no burial was scheduled during a recorded phone call.<sup>31</sup> The team therefore was not able to determine whether family preferences were met. If a family chose not to schedule a burial in the initial recorded call with the NCSO, the team asked for subsequent recordings to determine if family preferences had been met. However, the NCSO reported that calls directly to

<sup>29</sup> Of those, 20,446 (18,013 next of kin and 2,433 funeral directors) completed questionnaires were returned, which resulted in an overall survey response rate of 40.07 percent (46.6 percent next of kin and 19.65 percent for funeral directors).

<sup>30</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G, September 2014.

<sup>31</sup> If a burial was not scheduled on a recorded call, it generally meant that the family was seeking eligibility information and was not ready to schedule a burial. Other scenarios the team observed where a burial was not scheduled included if the NCSO needed additional documentation or the call was dropped. Since the team found that these burials eventually took place, they were likely scheduled directly with a cemetery where calls were not recorded.

national cemeteries are not recorded due to technical limitations, such as a lack of phone system interoperability, and that additional calls for these cases were not available.

In the estimated 2,800 burials with a recorded call scheduling a burial, the team determined that family preferences were met for 97 percent of those burials. The other estimated 3 percent (94 of 2,800 burials) did not have sufficient information because the scheduled burial was subsequently changed. The files did not indicate whether the changes were at the family's request or NCA's. However, the team found no cases where the burial was scheduled during the recorded call and family preferences were not met.

During interviews with NCA cemetery staff, it was reported that they have seen a shift in types of burials and that they are seeing an increase in requests for burial of cremated remains. NCA data show that from January 1, 2022, through March 31, 2023, NCA completed about 72,000 casket burials (40 percent) and about 107,000 cremated remains burials (60 percent) for a total of about 179,000 burials. This is consistent with the increase in cremations over several decades noted by NCA.<sup>32</sup> Given the shift to cremations, families can more easily postpone the burial of remains for a longer period to accommodate their preferences, which may include a specific day of the week or for arrangement of religious services. This makes the time between case establishment and burial date less useful as a measure for determining family preference and identifying potential delays than it may have been when casket burials were more common.

The audit team found that in the cases where family preferences could be determined, NCA was providing a high standard of customer service. However, for an estimated 46 percent of the calls, NCA does not have the data to determine if it is providing a high standard of customer service or meeting family preferences.

### **NCA Collects Survey Data on Family Satisfaction with Services**

NCA generally only listens to selected recorded calls to monitor for quality and to follow complaints. Since the average call time was 24 minutes, listening to every call would be a labor-intensive way to assess whether family preference is being met. NCA does collect information regarding family preferences by conducting an annual satisfaction survey. According to NCA, the survey results are used to help determine if the organization is meeting its service goals.

The team reviewed the most recent results report from NCA's survey for burials completed in calendar year 2022. Next of kin and funeral directors reported about 98 percent satisfaction with the overall experience and about 97 percent satisfaction with the quality of service. For questions regarding overall satisfaction, next of kin reported about 98 percent satisfaction with the committal service and funeral directors reported about 88 percent satisfaction with the ease of the

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<sup>32</sup> NCA, "Long Range Plan for FY 2022–2026," October 1, 2021.

scheduling process. However, the overall response rate to the survey was low, at approximately 40 percent, and may not be a complete reflection of people's experience with NCA. This response rate includes a 46.6 percent response rate by next of kin and 19.65 percent response rate by funeral directors.<sup>33</sup>

In April 2023, NCA added a new question to the survey specifically addressing satisfaction with the available dates and times to schedule a committal service or interment for burials that occurred in calendar year 2022. NCA reported about 83 percent of next of kin were very satisfied with the scheduling of their committal services and burials.

The audit team found that while NCA is using the customer satisfaction survey to determine if it is meeting service goals, data are only available for a limited number of the burials. NCA would have a more accurate picture for all burials regarding whether family preferences are being met during the burial scheduling process if MBMS and BOSS had a field to capture this data.

## **NCA Has Limited Oversight with Available Systems to Mitigate Potential Burial Scheduling Risk**

The executive director of cemetery operations stated in an interview regarding the hotline complaint that NCA's scheduling system cannot readily distinguish between a family request for a later burial or lack of available burial times. The OIG determined this lack of data prevents NCA from detecting problems with scheduling burials due to cemetery-related issues such as the ones in Santa Fe, including limitations in committal shelter space and the number of services able to be conducted per day. This increases the risk that NCA will not know if it is accommodating families appropriately.

## **Pilot Programs Were Unable to Provide Additional Data on Meeting Family Preferences**

As a result of the substantiated allegations at the Santa Fe National Cemetery in June 2022, NCA conducted two ad hoc pilot programs covering burials established between October 1, 2021, and May 18, 2022, to determine if additional oversight could be accomplished with NCA's systems. While these programs provided NCA with data about scheduling burials and availability, NCA found that they did not provide useful information.

- The first pilot focused on burial timeliness (case establishment to burial date) and identified if the burial was scheduled based on family preference or availability. The data

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<sup>33</sup> Survey results for calendar year 2022, published in September 2023, show that 53,239 surveys (40,358 next of kin and 12,881 funeral directors) were mailed. Of those, 20,446 (18,013 next of kin and 2,433 funeral directors) completed questionnaires were returned, which resulted in an overall survey response rate of 40.07 percent (46.6 percent next of kin and 19.65 percent for funeral directors). The survey response rate calculations exclude ineligible surveys such as those that were returned undeliverable.

were tracked manually in a spreadsheet by NCSO employees to assess “family preference” versus “first available” set forth by defined conditions as the scheduling occurred. NCA found this resulted in inconsistent and unreliable data and required an excessive amount of time to complete.

- The second NCA pilot required seven participating national cemeteries to populate burial scheduling data in an offline spreadsheet, which was labor intensive and quickly became outdated as additional burials were being scheduled.<sup>34</sup> NCA analysis of the results found that the data became obsolete quickly and were unreliable for the level of oversight necessary. In addition, NCA found they had lower availability rates on Mondays and Fridays and an increase in the number of cremation burials.

The Pacific District executive director reported that he created an informal policy for cemetery directors to ensure they were able to schedule a burial within any two-week window (10 business days) window. If cemetery directors did not have this availability, then they needed to raise the issue with him and he would work with them to open up availability by adding burial times or committal shelters.<sup>35</sup> The district executive director stated his office was not monitoring cemetery schedules to determine whether this policy was being met, though he holds monthly meetings with the cemetery directors and is briefed on the status of the cemeteries’ schedules. There are four other district executive directors in NCA, each covering a specific geographic area, who stated that they had not issued similar guidance because they did not believe such guidance was necessary in their situations.

Based on the hotline response and interviews, the audit team concluded that it was the changes made at the Santa Fe National Cemetery, such as adding burial times and conducting all burial types every day, that had the biggest impact for burials rather than the 10-business-day policy. Moreover, while the informal policy allowed for monitoring of cemeteries’ schedules for burials, it was not designed to assess whether family preferences were being met.

## **Systems Limitations Do Not Allow Effective Monitoring**

NCA’s burial scheduling systems, BOSS and MBMS, have various screens with data fields to be completed by the NCSO and cemeteries when scheduling a burial. However, these systems only capture the date for case establishment and burial, which can be used to determine the time between those dates. The audit team found BOSS and MBMS do not have data fields that record

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<sup>34</sup> The seven participating cemeteries were Dallas–Fort Worth National Cemetery, Fort Custer National Cemetery, Quantico National Cemetery, Washington Crossing National Cemetery, Tahoma National Cemetery, Beaufort National Cemetery, and Jacksonville National Cemetery.

<sup>35</sup> NCA defines committal shelters as a quiet, dignified, open, covered pavilion set in the terrain with trees and vegetation. It is intended to provide temporary shelter from the wind, rain, and sun for an interment service in a solemn manner.

and maintain the family-preferred burial date or day of the week, next available burial date, and rescheduled date, all of which could be needed to identify potential burial delays. The audit team's analysis for burials from January 1, 2022, through March 31, 2023, showed that on average, the time between case establishment to burial was about 33 days, with a range of 1 to 799 days.<sup>36</sup> The NCA executive director of cemetery operations told the audit team that significant time lags between a case establishment date and burial date are assumed to be the result of family preferences. NCA would need to review documentation and listen to recorded NCSO calls for scheduling burials, if available, to verify that assumption.

Employees can provide additional information regarding the burial in a section reserved for free-text remarks in both systems, but the section has a character limit that prevents a complete history of changes made to a scheduled burial. For example, a lead cemetery administrative specialist reported deleting historical remarks from BOSS or MBMS to add new information because of the character limit. As a result, neither the NCSO nor the cemeteries are consistently documenting family preferences in the remarks section.

NCA's deputy under secretary for field programs and cemetery operations acknowledged that capturing the family's preferred date and the next available burial date will be a system requirement in the MBMS. He stated that the requirement was on the August 2023 MBMS upgrade priority list. NCA's director for business transformation and requirement services noted if no upgrades are added to the August 2023 MBMS priority list, the family preference data fields are estimated to be implemented in FY 2025.

The list includes 39 items ahead of adding fields to capture the family's preferred date and the next available date. This is a result of the under secretary for memorial affairs issuing a memorandum in April 2023 to convey his vision of "achieving same-day automated decisions on all burial and memorial benefits claims for eligibility for our Veterans and eligible family members."<sup>37</sup> The under secretary's vision is aligned with VA's goal of transforming "business operations by modernizing systems and focusing resources more efficiently to be competitive and to provide world-class customer service to Veterans and its employees."<sup>38</sup> These 39 items are consistent with the goals outlined in the under secretary's memorandum, and included

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<sup>36</sup>According to NCA, a possible explanation for same day or next day for case establishment to burial can be from unscheduled remains presented directly to a national cemetery. For example, a family walks in with the cremated remains of a loved one seeking burial that day. In such cases, the cemetery will work with NCSO as needed to establish eligibility, create the case, and bury those remains the same day or the next day.

<sup>37</sup> NCA under secretary for memorial affairs, "National Cemetery Administration Information Technology Modernization and Automation Priorities FY 2023-2024," memorandum to the NCA senior leadership team, April 14, 2023.

<sup>38</sup> VA, *FY 2023 Annual Performance Plan & FY 2021 Report*.



establishing single-user experience, centralizing pre-need features to a single platform, and increasing user efficiency via automated processing and enhancements.<sup>39</sup>

If another situation similar to the one in Santa Fe occurred now, NCA would still not have the data available to determine whether the contributing factors were a result of family preferences, such as a requested change in a burial date, or of some unrelated issue. Planned MBMS updates will help address this risk and allow NCA to understand whether time lags between case establishment and burials are due to lack of availability at cemeteries or choices families are making. The OIG considered these planned updates when formulating its recommendation and will continue to monitor progress as NCA addresses the recommendation.

## Conclusion

NCA believes it is achieving its mission to meet family preferences when scheduling burials despite system limitations, such as the lack of a field to record the pertinent information and the character limit in the remarks field. However, NCA should improve its data collection to ensure family preferences are captured for effective oversight of burials and identification of delays.

## Recommendation

The OIG made the following recommendation to the under secretary for memorial affairs:<sup>40</sup>

1. Implement controls to allow for the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries.

## VA Management Comments

The acting under secretary for memorial affairs, performing the delegable duties of the under secretary for memorial affairs, concurred with and provided an action plan to address the recommendation. For the recommendation, NCA will implement controls through the development of additional fields and reporting options in MBMS. The target completion for this planned action is May 31, 2026.

Additionally, the acting under secretary commented that “NCA remains confident” that it is “predominantly meeting” family preferences. He referred to the new question included in NCA’s FY 2022 annual customer satisfaction survey, discussed previously in this report, that relates to the available dates and times to schedule a committal service or interment. As stated in the OIG’s report, this survey had a response rate of 46.6 percent for next of kin, which NCA believes is

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<sup>39</sup> The pre-need program was launched to determine eligibility and to help veterans prepare for burial at the time of need.

<sup>40</sup> The recommendation addressed to the under secretary for memorial affairs is directed to anyone in an acting status or performing the delegable duties of the position.



“very high and provides ... [a] 95 percent confidence in the validity of the survey results” with a 0.84 percent margin of error. The acting under secretary also reiterated the OIG’s findings in this report that NCA met family preference for an estimated 97 percent of burials. See appendix C for the full text of the acting under secretary’s comments.

## OIG Response

The acting under secretary provided an acceptable action plan for the recommendation. However, given the extensive system development time required to update the MBMS, and a May 2026 implementation date, NCA needs to develop interim controls to give them the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries. The OIG will monitor NCA’s progress and will follow up until all proposed actions are complete.

The OIG agrees that high confidence levels (such as the 95 percent level NCA noted in its response) and low margins of error (such as NCA’s reported 0.84 percent) are important to draw conclusions from surveys. However, these values may be misleading in the presence of possible nonresponse-related bias, meaning the population that did not respond to the survey is somehow different than the population that did respond. To address nonresponse bias as a source of nonsampling error, the Office of Management and Budget requires agencies to analyze for nonresponse bias if the response rate is less than 80 percent.<sup>41</sup> The 46.6 percent response rate for next of kin does not take into account the 19.65 percent response rate for funeral directors, and when the response rate for funeral directors is taken into account, that results in an overall response rate of 40 percent, which are substantially less than this 80 percent standard, and the OIG has not seen evidence of statistical procedures used to mitigate nonresponse or a convincing analysis showing a lack of important differences between respondents and nonrespondents.

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<sup>41</sup> Office of Management and Budget, *Standards and Guidelines for Statistical Surveys*, September 2006, standard 1.3 and guideline 1.3.4, [https://obamawhitehouse.archives.gov/sites/default/files/omb/inforeg/statpolicy/standards\\_stat\\_surveys.pdf](https://obamawhitehouse.archives.gov/sites/default/files/omb/inforeg/statpolicy/standards_stat_surveys.pdf).

## Appendix A: Scope and Methodology

### Scope

The VA Office of Inspector General (OIG) audit team conducted its work from May 2023 through April 23, 2024. The audit covered the population of veterans, spouses, or children buried at a VA national cemetery from the period of January 1, 2022, through March 31, 2023; this includes over 162,000 burials.

### Methodology

The methodology to achieve the audit objective included the following:

- Review of regulations, policies, procedures, and guidelines
- Determination of the sufficiency of the evidence collected, including National Cemetery Administration (NCA) policies and procedures, burial data, and interviews with officials and its relevance to the audit objectives
- Assessment of the design, implementation, or operating effectiveness of the internal controls concerning burial scheduling, to the extent necessary to address the audit objectives
- Analysis of NCA Burial Operations Support System (BOSS) and Memorial Benefits Management System (MBMS) data documenting the scheduling of burials
- Interviews with leaders at the Office of the Deputy Under Secretary for Field Programs and Cemetery Operations, Office of the Deputy Under Secretary for Management–Business Transformation and Requirements Service, National Cemetery Scheduling Office (NCSO), and district offices
- Interviews with leaders and staff at site visits to five national cemeteries
- Assessment of documentation gathered during interviews
- Examination of a sample of 120 burial cases from four national cemeteries—30 at each cemetery—to
  - assess whether family preference for burial scheduling was being met by listening to scheduling phone calls provided by the NCSO and reviewing BOSS and MBMS data provided by site cemeteries, and
  - validate and verify case establishment and burial data in BOSS and MBMS to cemetery files such as the record of interment, and physically observe sample

gravesites and reconcile the names and dates on the markers to system and hard copy files<sup>42</sup>

## Site Visits

The audit team selected cemetery sites based on two risk factors analyzed from BOSS data: average days to burial (case establishment to burial date) and burial volume. Cemeteries with 35 or more average days (case establishment to burial) and burial volume of at least 1,125 from January 1, 2022, through March 31, 2023, were ordered by average days to burial in descending order. The team identified seven cemeteries that met the above criteria. The top three cemeteries identified—National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, and Miramar National Cemetery—were selected for site visits. Santa Fe National Cemetery did not meet the above criteria but was selected as a site due to the hotline allegation. Tahoma National Cemetery met the above criteria and was selected for a virtual site visit. The team did not assess the other four cemeteries that met the above criteria.

Prior to the site visits, the audit team randomly selected 120 burials with greater than 35 days case establishment to burial—30 at each of the four site cemeteries—for review. For the 30 burials at each site cemetery, the sample was stratified by burial type, 24 (80 percent) cremations and 6 (20 percent) in-ground, to account for the overall national difference in amounts between the burial types. Site cemeteries provided the audit team with BOSS data for the sample burials and the audit team physically observed and used government-issued smartphones to photograph the sample burial markers. The team reviewed and analyzed the data provided by the site cemeteries and followed up for clarification or additional information as needed. After review of the sample documentation, three of the 120 sampled burials were determined to be out of scope.

More detail about the sample design and estimates is included in appendix B.

## Internal Controls

Oversight is intertwined and spans several federal internal control principles. The audit team assessed the internal controls of the NCA significant to the audit objective. This included an assessment of the five internal control components: control environment, risk assessment, control activities, information and communication, and monitoring.<sup>43</sup> In addition, the team reviewed the

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<sup>42</sup> The sample contained 120 cases, but the team was only able to analyze 117 cases because three cases were unclaimed remains where there was no phone call and family preference is not applicable.

<sup>43</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G, September 2014.

requirements for the 17 principles of internal controls as associated with the objective. The team identified the following five components and six principles as significant to the objective:<sup>44</sup>

**Component: Control Environment**

- Principle 3: Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.

**Component: Risk Assessment**

- Principle 7: Management should identify, analyze, and respond to risks related to achieving the defined objectives.

**Component: Control Activities**

- Principle 10: Management should design control activities to achieve objectives and respond to risks.
- Principle 11: Management should design the entity's information system and related control activities to achieve objectives and respond to risks.

**Component: Information and Communication**

- Principle 13: Management should use quality information to achieve the entity's objectives.

**Component: Monitoring**

- Principle 16: Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

## **Fraud Assessment**

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

## **Data Reliability**

The audit team assessed the reliability of data from NCA's BOSS to schedule burials. BOSS allows NCA employees to create and maintain burial data; compile data obtained from veterans, next of kin, contracts, and funeral homes; and schedule cemetery activities. Burial data were obtained from BOSS. The reliability was tested directly in the audit by reconciling the data with

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<sup>44</sup> Since the audit 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 audit.

both the decedent file at the cemetery as well as the burial marker. The testing reduced the anticipated risk (of using the data) to an acceptable level by alerting the audit team to any reliability issues. No significant weaknesses were found during the audit team's review.

## **Government Standards**

The OIG conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the OIG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives. The OIG believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

## Appendix B: Statistical Sampling Methodology

### Approach

To accomplish the objective, the audit team reviewed a sample of 120 burial cases for individuals buried at a national cemetery from January 1, 2022, through March 31, 2023. The team selected four cemeteries for site visits and record review, National Memorial Cemetery of the Pacific, Miramar National Cemetery, Fort Snelling National Cemetery, and Santa Fe National Cemetery, to determine whether NCA's oversight ensures the preferences of families are appropriately considered when scheduling burials and has sufficient mechanisms to identify potential burial delays. The team identified a sampling universe of burials based on the criteria listed below. The team used sampling to determine the extent to which burials at the selected cemeteries were scheduled in keeping with family preferences.

### Population

The cemetery data was obtained on May 8, 2023, by the audit team from BOSS. The audit team filtered the 82 cemeteries open to both casketed and cremated remains based on two risk factors: average days for case establishment to burial and annual burial volume for January 1, 2022, through March 31, 2023. The team identified seven cemeteries with an average of 35 or more days case establishment to burial and annual burial volume of at least 1,125. The top three cemeteries identified, National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, and Miramar National Cemetery, were selected for site visits. Santa Fe National Cemetery did not meet the above criteria but was selected as a site due to the hotline allegation. Tahoma National Cemetery met the above criteria and was selected for a virtual site visit. The team did not assess the remaining four cemeteries.

Table B.1 presents the seven cemeteries that met the criteria with the number of burials and the average days along with Santa Fe National Cemetery.

**Table B.1. Population of Cemeteries**

National cemetery	State	Number of burials	Average days
National Memorial Cemetery of the Pacific	HI	1,540	53
Fort Snelling	MN	5,223	40
Miramar	CA	3,966	38
Sacramento Valley	CA	4,597	37

National cemetery	State	Number of burials	Average days
Tahoma	WA	3,446	36
San Joaquin Valley	CA	1,437	35
Bay Pines	FL	1,407	35
Santa Fe	NM	2,196	33

Source: OIG 50D NCA Burial Timeliness Dashboard.

The audit team filtered the four site visit cemeteries—National Memorial Cemetery of the Pacific, Fort Snelling National Cemetery, Miramar National Cemetery, and Santa Fe National Cemetery—to only include individual “burials” or “cremations” with a case establishment to burial of 35 days or greater. The resulting sampling frame included 5,338 burial cases of individuals buried at one of the four site visit cemeteries from the review period of January 1, 2022, through March 31, 2023. During sample review, three of the samples were identified as being out-of-scope. The in-scope population is projected as 5,245.

## Sampling Design

The sample included 120 burials for the review period that met the criteria. That population was selected from the sampling frame of 5,338. The population was stratified by burial type, “burial” or “cremation,” as seen in table B.2.

**Table B.2. Sample Stratification**

Burial type	Sampling universe percentage	Site sample size	Sampling universe stratification
Burial	20	6	24
Cremation	80	24	96
<b>Total</b>	<b>100</b>	<b>30</b>	<b>120</b>

Source: VA OIG statistician’s stratified population. Data were obtained from BOSS.

## Weights

Samples were weighted to represent the population from which they were drawn, and the weights were used in the estimate calculations. For example, the team calculated the error rate estimates by first summing the sampling weights for all sample cases that contained the given error, then dividing that value by the sum of the weights for all sample cases.

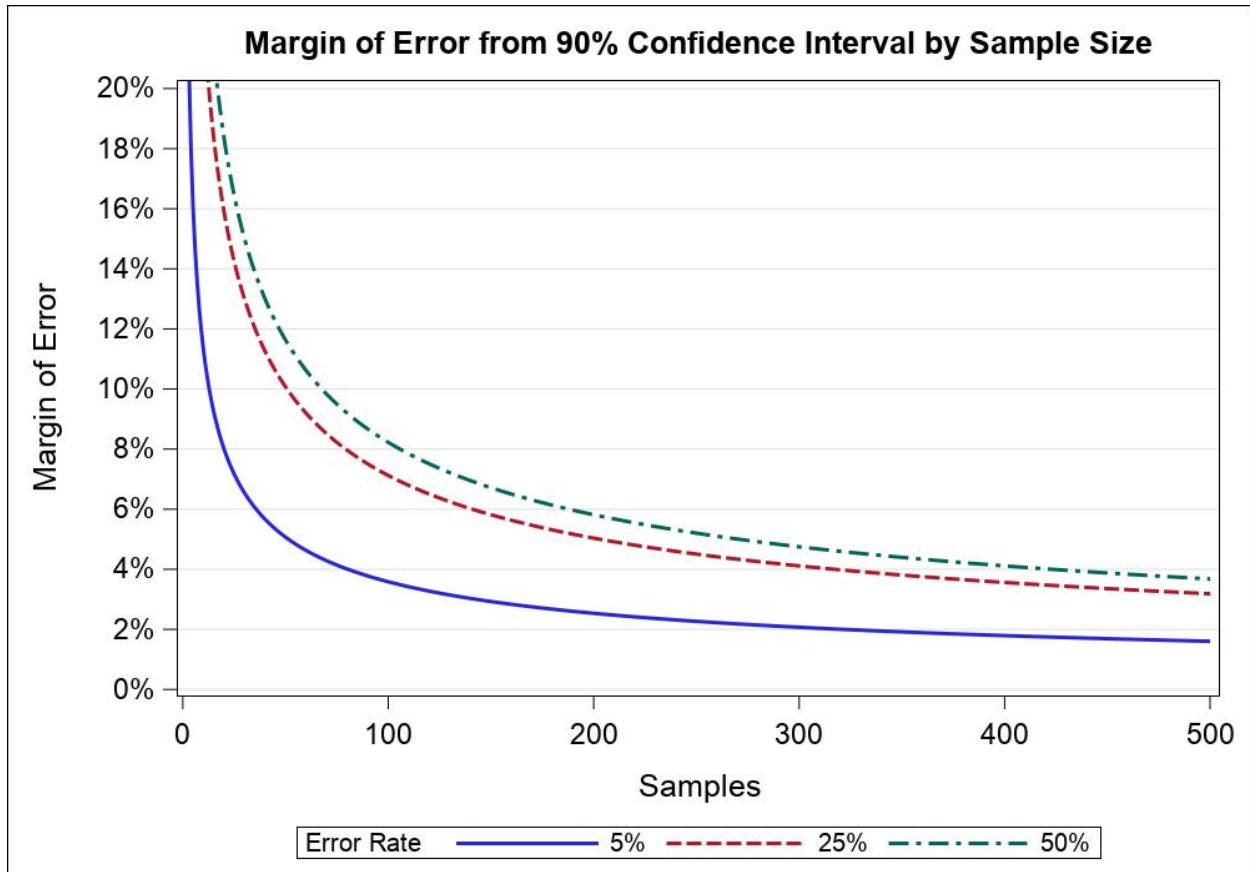
## Projections and Margins of Error

The projection is an estimate of the population value based on the samples. The associated margin of error and confidence interval show the precision of the estimate. If the OIG repeated this audit with multiple sets of samples, the confidence intervals would differ for each sample but would include the true population value approximately 90 percent of the time.

The OIG statistician employed statistical analysis software to calculate estimates, margins of error, and confidence intervals that account for the complexity of the sample design.

The sample size was determined after reviewing the expected precision of the projections based on the sample size, potential error rate, and logistical concerns of the sample review. While precision improves with larger samples, the rate of improvement decreases significantly as more files are added to the sample review.

Figure B.1 shows the effect of progressively larger sample sizes on the margin of error.



**Figure B.1.** Effect of sample size on margin of error.

Source: VA OIG statistician's analysis.



## Projections

Table B.3 presents the projection summary for the audit team assessment of whether a burial was scheduled during the sample, whether no burial was scheduled but a case was established, or if there was a problem with either documentation to establish a case or an issue with the call. The table includes the population estimate, margin of error, and lower and upper limit of the estimate.

**Table B.3. Statistical Projections Summary for Burial Scheduling**

Estimate name	Estimate number and percent	90 percent confidence interval number and percent			Sample size
		Margin of error	Lower limit	Upper limit	
Burial scheduled	2,833 (54%)	510 (10%)	2,323 (44%)	3,433 (64%)	74
Burial unscheduled	2,412 (46%)	548 (10%)	1,865 (36%)	2,960 (56%)	43
Case established only	1,889 (36%)	423 (8%)	1,465 (28%)	2,312 (44%)	29
Documentation/call issue	524 (10%)	304 (6%)	220 (4%)	827 (16%)	14
<b>Total</b>	<b>5,245</b>	<b>107</b>	<b>5,138</b>	<b>5,352</b>	<b>117</b>

Source: VA OIG analysis of BOSS Data.

Table B.4 presents the projection summary for the audit team assessment of whether family preference was met for burial scheduling, including the population estimate, margin of error, lower limit, and upper limit.

**Table B.4. Statistical Projections Summary for Family Preference**

Estimate name	Estimate number and percent	90 percent confidence interval number and percent			Sample size
		Margin of error	Lower limit	Upper limit	
Family preference was met	2,739 (97%)	497 (3%)	2,241 (1%)	3,236 (6%)	69
No assessment possible	94 (3%)	79 (3%)	15 (94%)	173 (99%)	5

Source: VA OIG analysis of BOSS Data.

## Appendix C: VA Management Comments, Acting Under Secretary for Memorial Affairs

### Department of Veterans Affairs Memorandum

Date: May 28, 2024

From: Acting Under Secretary for Memorial Affairs (40)

Subj: Written Comments for Draft Report – Better Collection of Family Preference Data May Minimize Risk of Burial Scheduling Delays (Project #2023-01773-AE-0072)

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

1. Thank you for the opportunity to review and comment on the Department of Veterans Affairs, Office of Inspector General (OIG) draft report, "Better Collection of Family Preference Data May Minimize Risk of Burial Scheduling Delays." The National Cemetery Administration (NCA) concurs with the report's recommendation that the Under Secretary for Memorial Affairs implement controls to allow the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries. Our proposed action plan to this recommendation is attached.

2. While we agree with the draft report's finding that "NCA needs additional data to ensure family preferences are met when scheduling burials and identifying potential delays," NCA remains confident that we are predominantly meeting family's preferred date(s), day(s) of week, and/or time(s) for scheduling a burial throughout our system.

- a. In FY 2022, we developed a new question for NCA's Annual Customer Satisfaction Survey that specifically gauged customer satisfaction with the available dates and times to schedule a committal service or interment. We surveyed 38,655 next-of-kin (sampling the total 127,715 interments conducted), and we received 18,013 survey responses, a response rate of 46.6 percent. The results indicated that 95.1 percent of respondents were somewhat or very satisfied. Only 2.1 percent of respondents indicated they were somewhat dissatisfied or very dissatisfied. The OIG draft report suggests that survey results may not be a complete reflection of people's experience with NCA because the response rate to the survey was low. Based on principles of probability and statistics, we believe that our response rate of 46.6 percent for next-of-kin is actually very high and provides us 95 percent confidence in the validity of the survey results +/- 0.84 percent margin of error.
- b. We also note that the OIG using its own methodology determined that in 97 percent of an estimated 2800 burials, NCA met family preference, and there were no cases where family preference was not met (OIG was unable to determine the remaining 3 percent due to lack of sufficient information).

*The OIG removed point of contact information prior to publication.*

Respectfully,

(Original signed by)

Ronald E. Walters

Attachment

**NATIONAL CEMETERY ADMINISTRATION (NCA)**

**Action Plan**

**OIG Draft Report: Better Collection of Family Preference Data May Minimize Risk of Burial Scheduling Delays**

Date of Draft Report: April 30, 2024

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Recommendations/	Status	Completion Date
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Actions

Recommendation 1: Implement controls to allow the capability to identify and monitor potential scheduling delays and to ensure family preferences are being met at national cemeteries.

NCA Comments: Concur with the recommendation.

NCA will implement these controls primarily through the development of additional fields and reporting outputs in the electronic Memorial Benefits Management System (MBMS). As discussed in the draft report (pp. 13-14), NCA periodically evaluates its prioritization order for MBMS updates and will remain cognizant of this recommendation as it coordinates business requirements for testing and rollout.

Status: In process

Target Completion Date: May 31, 2026

<p><i>For accessibility, the original format of this appendix has been modified to comply with Section 508 of the Rehabilitation Act of 1973, as amended.</i></p>
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## 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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