



DEPARTMENT OF VETERANS AFFAIRS
OFFICE OF INSPECTOR GENERAL

Office of Audits and Evaluations

DEPARTMENT OF VETERANS AFFAIRS

Improvements Needed to
Ensure Final Disposition of
Unclaimed Veterans' Remains

REVIEW

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Executive Summary

In February 2021, the VA Secretary stated that one of VA's highest priorities is to honor veterans with a final resting place that is a lasting tribute to their service.¹ By law, VA is required to ensure that deceased veterans without a next of kin receive dignified burials.² VA must also provide information about its burial benefits to funeral homes and other entities that are likely to have custody of deceased veterans whose remains are unclaimed. Each of VA's three administrations is responsible for providing benefits and services to facilitate these burials. Benefits may include paying for a casket or urn, transportation to a national cemetery, or other related expenses.

The VA Office of Inspector General (OIG) initiated this review in response to a news report about 28 deceased veterans' unclaimed remains kept in storage for up to 44 years at a funeral home in Roseburg, Oregon.³ In 2018, VA estimated the remains of between 11,500 and 52,600 veterans may be unclaimed at funeral homes nationwide.⁴

This review examined whether VA has an effective governance structure that provides reasonable assurance that deceased veterans whose remains are unclaimed receive a dignified burial—that is, when veterans' remains are interred in a final resting place such as burial in a national cemetery. The OIG's assessment included administration and oversight actions of department-level program offices with VA-wide responsibilities, administration-level program offices in each of VA's three administrations, and facilities such as VA medical centers. The review team also assessed VA's compliance with applicable statutory and regulatory requirements, such as compliance with federal internal control and enterprise risk management standards, standards for documenting payments, and general obligations to perform outreach on behalf of potential beneficiaries.

What the Review Found

The OIG found three key areas in which VA governance of benefits and services for deceased veterans whose remains are unclaimed was not effective. The first included VA's insufficient outreach to likely custodians of unclaimed veterans' remains and lack of external collaboration

¹ Denis R. McDonough, email to staff, "Our Most Sacred Obligation," February 9, 2021.

² The Dignified Burial and Other Veterans' Benefits Improvement Act of 2012, Pub. L. No. 112-260, amended 38 U.S.C.

³ Carisa Cegavske, "Why 28 Veterans Were Forgotten for Decades, and How Their Memories and Remains Were Rescued," *The News-Review*, April 19, 2019.

⁴ VA, *Department of Veterans Affairs Report to Congress on Unclaimed Veterans' Remains*, December 2018. Report prepared by the National Cemetery Administration (NCA).

with other agencies or organizations to locate these veterans and facilitate their burials.⁵ The second area was VA's financial oversight structure, which does not enable VA to perform either cross-administration or VA-wide accounting and reconciliation of payments made on behalf of deceased veterans whose remains are unclaimed. The third area was VA's inadequate department-level oversight of benefits and services for deceased veterans whose remains are unclaimed, as well as oversight issues within each of VA's three administrations.

VA Missed Opportunities to Proactively Identify Deceased Veterans Whose Remains Are Unclaimed and Provide Required Outreach

VA is generally required to conduct outreach and coordinate with other agencies or organizations to provide benefits and services to veterans and other beneficiaries.⁶ By law, the Veterans Benefits Administration (VBA) is responsible for administering VA's outreach programs.⁷ Since as early as 2012, VBA has had an outreach program intended to provide assistance and information to the likely custodians of unclaimed veterans' remains. The review team found VA could conduct more effective outreach to likely custodians of unclaimed veterans' remains. The team also found that VA generally does not coordinate with other agencies or organizations as required to locate and serve deceased veterans whose remains are unclaimed.⁸ VA missed these opportunities because it does not have a program office or executive responsible for overseeing VA-wide benefits and services for deceased veterans whose remains are unclaimed. Each administration is left to provide outreach related to its own benefits and services. Because of this, VA lacked the department-level oversight necessary to identify the need for coordination with other organizations and outreach on behalf of deceased veterans whose remains are unclaimed.

The review team found examples of databases maintained by other agencies or organizations that contain information on unclaimed veterans' remains or veterans not included in VA databases. One example is the National Missing and Unidentified Persons System (NamUs), which includes records of unclaimed individuals who may be veterans in the custody of law enforcement agencies, coroners, or medical examiners. The team obtained more than 9,000 records from NamUs and found more than 400 matches in the database with potentially eligible deceased

⁵ In this report, the term "custodian" refers to any person, organization, or government agency in possession of an unclaimed veteran's remains (e.g., funeral homes); medical examiner and coroner offices; law enforcement agencies; medical, educational, and correctional facilities; and community organizations.

⁶ 38 United States Code (U.S.C.) § 523; 38 U.S.C. § 6303.

⁷ 38 U.S.C. § 7703(5).

⁸ 38 U.S.C. § 523 includes a general requirement for VA to coordinate with other federal agencies, as well as state and local governmental agencies and private entities, to provide information about VA benefits and services.

veterans whose remains are unclaimed.⁹ Another example is the database maintained by the Missing in America Project (MIAP), a nonprofit organization with a mission to facilitate burials for deceased veterans whose remains are unclaimed. The National Cemetery Scheduling Office processes and verifies requests for interment of unclaimed veterans' remains received from entities or individuals responsible for the disposition of remains, including MIAP.¹⁰ Although the team was not able to obtain MIAP's database directly, the National Cemetery Administration (NCA) provided a list to the team of more than 5,200 burial eligibility requests MIAP submitted to NCA from January 1, 2016, through July 17, 2019.¹¹ Of these requests, NCA found more than 1,700 were veterans eligible for interment in a VA-administered national cemetery. The team also identified a database maintained by the Federal Bureau of Investigation (FBI) that contains records of veterans not included in VA's databases.¹² According to an FBI management and program analyst, only NCA and the National Personnel Records Center consult the FBI to identify veterans. Additionally, the team identified multiple instances of individuals who may be veterans interred in mass graves as well as those with final interments delayed as long as 44 years.

Accounting and Fraud Prevention Controls Were Deficient for Payments Made on Behalf of Veterans Whose Remains Were Unclaimed

The OIG determined that VA is not compliant with federal financial accounting requirements that would allow it to identify potentially duplicate payments on behalf of deceased veterans whose remains are unclaimed.¹³ These risks are compounded because each VA administration may make similar payments. For example, each administration's program is authorized to reimburse portions of burial-related expenses for a deceased veteran whose remains are unclaimed, and both VBA and the Veterans Health Administration (VHA) may independently cover the expense of transporting a veteran's body to a national cemetery. The team found that

⁹ NamUS is a Department of Justice system that includes records of unclaimed persons. NamUs records did not include decedents' social security numbers, and matches were made using full names, dates of birth, and dates of death. The review team referred all NamUs records to VA for follow-up to conclusively identify veterans and eligible dependents, which may require coordination with the medical examiner, coroner, or law enforcement agency in custody of the person's remains.

¹⁰ National Cemetery Scheduling Office, *Request Submission Process for Unclaimed Remains*, NCSO-EVD-004, October 24, 2019.

¹¹ The review team obtained records of eligibility requests submitted by MIAP to the VA National Cemetery Scheduling Office for that time period.

¹² The FBI maintains the Civil Name Index database, which contains records of all individuals who entered military service between approximately 1930 and 1975.

¹³ 31 U.S.C. § 3512, note sec. 803(a).

VA's payment systems are not able to reconcile payments made on behalf of deceased veterans whose remains are unclaimed across VA administrations as required.¹⁴

Because each administration records different information for payments, a manual review of each payment would be required to identify potential duplicate payments across VA administrations or fraudulent claims that exploited this accounting weakness. For example, VBA payment systems include detailed identifying information for veterans but do not include consistent data on the person or organization receiving funds. VHA does not use a standardized format for entering payee or veteran information. NCA associates its payments with veterans' names, but this is not sufficient to cross-reference payments. As a result, VA is unable to reconcile the payments it makes on behalf of deceased veterans whose remains are unclaimed to determine the full amount paid, to whom payments were made, or the deceased veteran served by these payments.

Oversight of Benefits and Services Was Inadequate for Veterans Whose Remains Were Unclaimed

Agencies are required to establish an organizational structure and reporting lines to achieve objectives, respond to risks, and report information needed to manage the program or activity.¹⁵ The review team determined that VA does not have such a structure for its benefits and services for deceased veterans whose remains are unclaimed. An effective oversight structure ensures that lower-level program offices and facilities provide consistent benefits and services, readily identify and address program risks, and coordinate program administration. The team found VA lacked a single office or executive responsible for overseeing its approximately 27 offices that provide benefits and services for deceased veterans whose remains are unclaimed. Without this structure, there is no assurance that programs achieve their goals or that risks are mitigated.¹⁶

The review team also found oversight issues within each of VA's three administrations. Within VHA, the program office responsible for administering VHA's programs for deceased veterans whose remains are unclaimed provided a written response to the review team stating that it does not provide oversight because it lacks staff with subject matter expertise related to these veterans. Within VBA, the team interviewed managers who described VBA's outreach program for indigent and deceased veterans whose remains were unclaimed as optional. The team also interviewed VBA regional office directors about their responsibility to make burial arrangements for deceased veterans whose remains are unclaimed.¹⁷ None of the six directors the review team

¹⁴ VA Financial Policy, vol. I, chap. 6 (October 2018).

¹⁵ Office of Management and Budget Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," attachment, July 15, 2016; Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, Principle 3, GAO-14-704G, September 2014.

¹⁶ 38 U.S.C. § 303.

¹⁷ 38 Code of Federal Regulations (C.F.R.) § 3.1708.

interviewed recalled receiving training on how to perform this task or were aware of any monitoring of this function by a VBA program office.¹⁸ The review team found that NCA did not follow up as required to ensure deceased veterans whose remains are unclaimed had received burials.¹⁹

In addition to the risk of overlooking potentially eligible veterans awaiting burials, inadequate oversight increases the risk of reporting incorrect or incomplete information to Congress and other stakeholders. For example, the review team found VA did not include a complete estimate of the number of deceased veterans whose remains are unclaimed in a 2018 report to Congress. NCA only provided an estimate of deceased veterans whose remains are unclaimed and stored in funeral homes, which did not include, as required by law, unclaimed veterans' remains stored at coroner or medical examiner offices.

What the OIG Recommended

The OIG made five recommendations to the assistant secretary for the Office of Enterprise Integration. The first was to designate a senior accountable official or program office with responsibilities for the full scope of VA benefits and services for deceased veterans whose remains are unclaimed. Next, VA should conduct a program evaluation of its benefits and services for deceased veterans whose remains are unclaimed to include assessing VA's legal requirements to provide outreach on behalf of these veterans and ensure benefits and services are assigned to the most appropriate VA program office with the authority to administer these programs. The third recommendation was to coordinate and implement data-sharing agreements with other entities to identify veterans whose remains are unclaimed or not previously included in VA databases. The fourth recommendation was to determine eligibility and to facilitate burials for the individuals whose records the review team referred to VA. The last of these recommendations was to develop a comprehensive estimate of all deceased veterans whose remains are unclaimed awaiting burials.

The VA assistant secretary for management and chief financial officer was also called on to implement controls to reconcile across administrations all payments made for veterans whose remains are unclaimed and to train staff on the proper use of these controls.

Two recommendations were directed to the under secretary for benefits. First, train VA regional office directors on facilitating burials for veterans whose remains are unclaimed and implement procedures and monitoring mechanisms. Second, require points of contact to be trained and

¹⁸ The VBA Office of Field Operations is responsible for administering VBA outreach programs and direct operational oversight of VBA regional offices.

¹⁹ National Cemetery Scheduling Office, *Request Submission Process for Unclaimed Remains*, NCSO-EVD-004, October 24, 2019.

regularly perform outreach and compliance activities related to indigent and unclaimed veterans' remains included in VA's Benefits Assistance Service Procedures Manual.

The under secretary for health was also asked to direct VHA leaders to assess the extent to which personnel in the former VHA Office of Operations and Management and the Office of Member Services were not performing required oversight activities and to take appropriate action.²⁰

The last two recommendations were for the under secretary for memorial affairs: first, to implement system indicators to help identify unclaimed remains, to ensure required follow-up occurs when a deceased veteran is eligible for interment but has not been scheduled, and to use tracking mechanisms for repeat burial eligibility requests. And finally, NCA should coordinate with the Secretary's Center for Strategic Partnerships to assess options for directly providing suitable caskets and urns instead of the current monetary reimbursement program.

VA Management Comments and OIG Response

The department provided a coordinated response signed by the acting assistant secretary for enterprise integration, the acting under secretary for health, the acting under secretary for benefits, the chief veterans experience officer, the under secretary for memorial affairs, and the assistant secretary for management and chief financial officer. In this response, VA concurred with recommendations 1 through 8 and 10 and concurred in principle with recommendations 9 and 11. VHA found its national policy lacked clarity regarding its oversight functions and has established an integrated project team in response to recommendation 9 to review this issue and determine the appropriate program office. The OIG notes the VHA Decedent Affairs Directive specifically tasks the VHA under secretary for health with "ensuring overall VHA compliance with this directive" and the deputy under secretary for health for operations and management with, among other things, "providing oversight of [Veterans Integrated Services Networks] to assure compliance with this directive, relevant standards, and applicable regulations." As for recommendation 11, although VA asserts the casket and urn reimbursement program operates within legal requirements, the number of cases of suspected fraud referred to OIG criminal investigators coupled with the uncertainty of NCA accounting managers and staff regarding their responsibilities when fraudulent activity may occur suggests an opportunity for NCA to consider alternatives to current practices as a means of managing risks.

²⁰ Beginning July 1, 2020, VHA's Office of Operations and Management became the VHA Office of Operations.

Appendix E provides the full text of VA's comments. The VA action plans are responsive to the recommendations. The OIG will follow up on the implementation of proposed actions and close the recommendations when adequate documentation of corrective action is received.



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Abbreviations

CDC	Centers for Disease Control and Prevention
C.F.R.	Code of Federal Regulations
FBI	Federal Bureau of Investigation
GAO	Government Accountability Office
MIAP	Missing in America Project
NamUs	National Missing and Unidentified Persons System
NCA	National Cemetery Administration
NCSO	National Cemetery Scheduling Office
OIG	Office of Inspector General
OMB	Office of Management and Budget
U.S.C.	United States Code
VBA	Veterans Benefits Administration
VHA	Veterans Health Administration



Introduction

The remains of deceased veterans are considered unclaimed when veterans do not have relatives or friends who are able or willing to claim them and make burial arrangements.²¹ In many instances, unclaimed veterans' remains are stored indefinitely in locations such as coroners' offices, law enforcement offices, or funeral homes. Deceased veterans without a next of kin may be eligible for VA burial benefits and services but may not have someone to identify them as veterans or apply for the benefits.²² When this happens, deceased veterans whose remains are unclaimed may be interred in mass graves or turned over to a state anatomical board for medical education or research purposes.

VA issued a report to Congress in December 2018 on deceased veterans whose remains are unclaimed.²³ That report included estimates that between 11,500 and 52,600 deceased veterans whose remains are unclaimed in the United States may not be receiving VA burial benefits. The report attributed this to challenges in determining a deceased person's veteran status and presenting claims for VA benefits for individuals who may be veterans. The report also provided recommendations for addressing these issues.

In April 2019, *The News-Review* reported the discovery of 28 deceased veterans whose remains were unclaimed in storage at a funeral home in Roseburg, Oregon. The article stated that the remains were stored in the attic space at the funeral home for as long as 44 years without action to facilitate a dignified burial.²⁴ *The News-Review* also noted that representatives of the Douglas County Veterans Service Office had taken custody of all 28 deceased veterans whose remains were unclaimed and were working to arrange burials at the Roseburg National Cemetery. The review team followed up and contacted representatives with the Douglas County government and asked for additional information on how the unclaimed veterans' remains were discovered, how veteran status was determined, and the support VA provided for this effort.²⁵

The Douglas County veteran service representatives told the review team that they requested assistance from staff at the Roseburg National Cemetery, a VA-administered cemetery. According to the county veteran service representatives, VA staff at the cemetery referred them to the National Personnel Records Center and suggested filing a Freedom of Information Act request to obtain proof of military service for each of the 28 veterans. The county veteran service

²¹ 38 Code of Federal Regulations (C.F.R.) § 3.1603; VA Manual 21-1, part 11, chap. 1, sec. a, topic 1.h, "Definition: Unclaimed Veteran Remains," October 25, 2018.

²² 38 United States Code (U.S.C.) § 2302; 38 U.S.C. § 2402 note and (a)(5).

²³ VA, *Department of Veterans Affairs Report to Congress on Unclaimed Veterans' Remains*, December 2018. Report prepared by NCA.

²⁴ Carisa Cegavske, "Why 28 Veterans Were Forgotten for Decades, and How Their Memories and Remains Were Rescued," *The News-Review*, April 19, 2019.

²⁵ Roseburg, Oregon, is in Douglas County.

representatives stated they eventually verified veteran status by using veteran data available through genealogical websites and obtained discharge documents after conducting this research, which they described as cumbersome. Douglas County representatives stated they were unaware that the Veterans Benefits Administration (VBA) has dedicated points of contact to assist with researching veteran status for indigent and deceased veterans whose remains are unclaimed. County veteran service representatives told the review team that they were eventually able to facilitate burials for all 28 veterans in a VA-administered national cemetery.

To ensure that deceased veterans whose remains are unclaimed receive a dignified burial, VA needs to provide complete, accurate information directly to the likely custodians of unclaimed veterans' remains (such as funeral homes and coroners). VA must also have mechanisms in place to identify eligible veterans who may otherwise be overlooked.²⁶ The VA Office of Inspector General (OIG) conducted this review to determine whether VA has an effective governance structure that provides reasonable assurance that unclaimed veterans' remains receive a dignified burial.²⁷

Benefits and Services for Deceased Veterans Whose Remains Are Unclaimed

In February 2021, the VA Secretary stated that one of VA's highest priorities is to honor veterans with a final resting place that is a lasting tribute to their service.²⁸ Additionally, Public Law 112-260 requires VA "to ensure that deceased veterans with no known next of kin can receive a dignified burial."²⁹ To achieve this, each VA administration provides benefits and services related to unclaimed remains, as shown in figure 1. Eligibility is based on several factors, including whether veterans died while receiving VA care, the circumstances of their military service, and when they died.

²⁶ 38 U.S.C. § 2402 note. This report uses the statutory term "custodian" to refer to any person, organization, or government agency in possession of an unclaimed veteran's remains, such as funeral homes; medical examiner and coroner offices; law enforcement agencies; medical, educational, and correctional facilities; and community organizations.

²⁷ A dignified burial is when veterans' remains are interred in a final resting place, such as a national cemetery.

²⁸ Denis R. McDonough, email to staff, "Our Most Sacred Obligation," February 9, 2021.

²⁹ The Dignified Burial and Other Veterans' Benefits Improvement Act of 2012, Pub. L. No. 112-260, amended 38 U.S.C. See appendix A for more information about this and other requirements related to benefits and services for veterans whose remains are unclaimed.

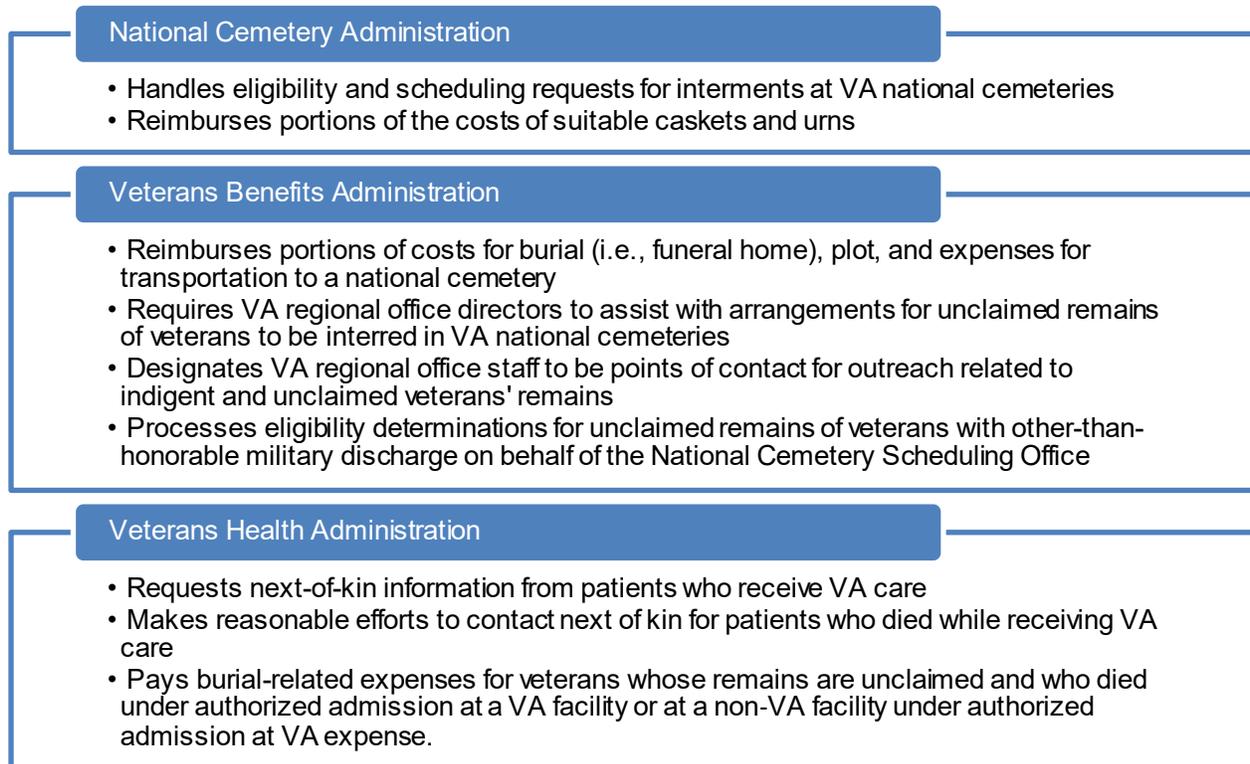


Figure 1. Benefits and services provided by VA administrations for veterans whose remains are unclaimed.

Source: OIG analysis of VA regulations.

Before VA can provide these benefits and services, individuals who may be veterans must be identified as veterans, and the appropriate person or organization needs to apply on their behalf, such as a funeral home or third party who handled the arrangements for a deceased veteran whose remains are unclaimed.³⁰

Identifying Unclaimed Remains as Deceased Veterans

VA is required by law to help custodians of individuals who may be veterans, such as funeral homes, determine whether the deceased is a veteran or another individual eligible for burial in a national cemetery, such as veterans' spouses or minor children.

Unless a custodian verifies the deceased's veteran status, the veteran will not receive VA benefits or services. However, this may require research in several government databases to identify information such as a person's military-assigned service number.

³⁰ VA Manual 21-1, part 11, chap. 1, sec. b, topic 7.d, "Third Party NSC Burial Allowance for Unclaimed Remains," January 2, 2019.

There are several methods for determining veteran status available to the custodian of individuals who may be veterans, such as

- submitting a burial eligibility request to the National Cemetery Scheduling Office (NCSO),
- engaging the point of contact responsible for indigent and unclaimed veterans outreach at a local VA regional office,
- requesting assistance from veterans service organizations,³¹ and
- directly contacting the National Personnel Records Center to request discharge documents under the Freedom of Information Act.

Applying for Benefits and Services

VA provides both financial benefits and services to help custodians facilitate burials for deceased veterans whose remains are unclaimed, such as

- burial in a national cemetery or state veterans cemetery;
- funeral home services, including preparing the body for burial;
- transportation of remains;
- a suitable casket or urn;
- a burial plot when remains are not interred in a VA national cemetery; and
- a headstone or marker.³²

Once they have verified veteran status for individuals whose remains are unclaimed, custodians may then arrange for burial and contact VA for assistance or to apply for benefits. Custodians should contact the appropriate VA entity depending on where the veteran died:

- For veterans who died in a VA medical center, custodians should contact the medical center.
- For veterans who died while receiving VA-funded care at a private medical facility, custodians should contact the nearest VA medical center.
- For veterans who died at any other location, custodians should contact VBA.

³¹ Veterans service organizations are congressionally chartered and recognized by the Office of General Counsel for preparing and presenting claims under laws administered by VA.

³² These benefits require burial-related expenses to have been paid before submitting a claim to VA for partial or full reimbursement. See appendix B for information about who should submit reimbursement claims.

If custodians intend for a deceased veteran whose remains are unclaimed to be buried in a VA-administered national cemetery, they should contact the NCSO to request an eligibility determination and to schedule interment. Custodians should also submit reimbursement claims for the cost of a casket or urn to this office if another VA administration did not already cover the cost.

Results and Recommendations

Finding: VA Does Not Effectively Administer Benefits and Services for Veterans Whose Remains Are Unclaimed

The OIG found significant governance lapses concerning the management of benefits and services for deceased veterans whose remains are unclaimed. These lapses hindered VA's ability to effectively administer its outreach program to likely custodians of these remains and coordinate with other federal agencies or organizations to locate them and provide dignified burials.³³

Additionally, VA did not ensure compliance with applicable federal financial management requirements or recognize that oversight structures did not effectively coordinate program administration activities.³⁴ Specifically, the OIG review team identified more than 400 probable veterans with records in a Department of Justice database of unclaimed deceased persons.³⁵ Additionally, the team found that although the National Cemetery Administration (NCA) determined more than 1,700 deceased veterans whose remains are unclaimed were eligible for burials, NCA could not demonstrate to the team how many of these veterans were interred. The team also identified multiple instances of individuals who were likely veterans but who were not identified by VA and were buried in mass graves provided by local government agencies for indigent decedents. Lastly, the team learned that some veterans' remains were delayed final interments at national cemeteries for as long as 44 years. Without a program office or executive charged with VA-wide oversight of benefits and services for deceased veterans whose remains are unclaimed, VA lacks the ability to identify and respond to program risks such as overlapping benefit programs, poor use of data and interagency partnerships, or insufficient outreach to likely custodians of unclaimed veterans' remains.

These issues occurred because of fragmented program administration; NCA, Veterans Health Administration (VHA), and VBA officials were unaware that each administration was providing some of the same benefits and services. For example, both VHA and VBA can reimburse transportation costs for the unclaimed remains of a deceased veteran for interment at a national

³³ 38 U.S.C. § 523 includes a general requirement for VA to coordinate with other federal agencies, state and local governmental agencies, and private entities to provide VA benefits and services and information about them; 38 U.S.C. § 6303 is the general requirement for VA to conduct outreach services.

³⁴ Office of Management and Budget (OMB), Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," attachment, July 15, 2016; Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, Principle 3, GAO-14-704G, September 2014.

³⁵ The National Missing and Unidentified Persons System (NamUs) is a Department of Justice system that includes records of unclaimed deceased persons. NamUs records did not include decedents' social security numbers, and matches were made using full names, dates of birth, and dates of death. The review team referred all NamUs records to VA for follow-up to conclusively identify veterans and eligible dependents, which may require coordination with the medical examiner, coroner, or law enforcement agency in custody of the remains.

cemetery, but staff responsible for issuing payments were not able to see if a payment was already issued by another VA administration.

This finding is based on determinations in three key areas in which VA governance of benefits and services for unclaimed veterans is not effective:

- **Outreach on behalf of deceased veterans whose remains are unclaimed.** This includes direct outreach to likely custodians of unclaimed veterans' remains, as well as VA's external partnerships and data-sharing agreements.
- **Financial oversight structure.** The structure does not enable VA to perform either cross-administration or VA-wide accounting and reconciliation of payments made through these programs.
- **Inadequate oversight of these benefits and services.** Program oversight issues exist across all three VA administrations and within each administration.

What the OIG Did

The review team assessed VA's governance over benefits and services for veterans whose remains were unclaimed.³⁶ To achieve this, the team analyzed VA's program administration and oversight within individual facilities of each of VA's three administrations, as well as department-level oversight.³⁷ The team conducted interviews, reviewed responses to written questionnaires, and met with staff from 27 VA program offices with responsibilities related to unclaimed veterans' remains, such as VBA's Pension and Fiduciary Service, VHA's Office of Member Services, and NCA's NCSO. Appendix C lists these 27 offices, as well as offices in the US Department of Justice and the National Institute of Justice, local government agencies, and private organizations with responsibilities or roles in identifying individuals who may be veterans whose remains are unclaimed. For more information about the review's scope and methodology, see appendix D.

³⁶ GAO, *Standards for Internal Control in the Federal Government*, para. 3.01. "Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives." See also OMB Circular A-123.

³⁷ In this report, "program administration-level" describes an office that is responsible for a specific benefit or service within one administration (VBA Pension & Fiduciary Service is a program office). "Administration-level" refers to entities with responsibilities across all of one VA administration's programs or services (NCA's Finance Service is an administration-level office). "Department-level" refers to entities with VA-wide responsibilities (the Office of Enterprise Integration is a department-level office).

VA Missed Opportunities to Proactively Identify Deceased Veterans Whose Remains Are Unclaimed and Conduct Required Outreach

The law requires VA to provide information and conduct outreach to veterans, dependents, and their survivors regarding the programs VA administers.³⁸ The law also assigns this responsibility to VBA.³⁹ In its 2018 report to Congress on unclaimed veterans' remains, VA stated that "lack of claimant knowledge or action seem to be the greatest obstacle in providing benefits to unclaimed veterans."⁴⁰ The report also stated that "VA cannot process a claim or review a request if one is not received because [custodians] are not aware of our programs." Addressing this issue necessitates outreach to the likely custodians of unclaimed veterans' remains, and VBA has had a program in place for this outreach since as early as 2012. VBA's outreach program for indigent veterans and unclaimed remains specifies what efforts should be conducted. These activities include "re-establishing and maintaining liaison with funeral directors, veteran's services organizations, and involved local agencies of jurisdiction providing service for unclaimed remains" and "meeting or corresponding with local medical examiner's offices or other involved local agencies to provide them with a description of the benefits available for the burial of these veterans and to outline procedures to be followed."⁴¹ Despite these requirements, the review team was told by the deputy director of VBA's Office of Field Operations, Office of Outreach and Stakeholder Engagement, that outreach was something that should be done dependent on workload requirements, which vary among each regional office, instead of something that must be done. This office is responsible for overseeing VBA's outreach programs.

In addition to providing information to custodians, the review team found that VA could improve its coordination with federal agencies, state and local agencies, and other organizations to locate and facilitate burials for unclaimed veterans' remains. VA recognized this issue by including a recommendation to "improve VA outreach and communication" in its 2018 report to Congress:

VA will enhance its efforts to communicate with stakeholders including funeral homes, state/local Veterans Affairs departments, coroners' and medical examiners' offices, national service and veterans organizations and others who may be responsible for unclaimed remains. VA needs to better educate and inform stakeholders of applicable VA burial benefits and provide guidance on application procedures.⁴²

³⁸ 38 U.S.C. § 6303.

³⁹ 38 U.S.C. § 7703(5).

⁴⁰ VA, Department of Veterans Affairs Report to Congress on Unclaimed Veterans' Remains, December 2018. Report prepared by NCA.

⁴¹ VA Manual M27-1 Benefits Assistance Service Procedures, chap. 11, "Indigent Veterans and Unclaimed Remains," September 2012.

⁴² VA, Department of Veterans Affairs Report to Congress on Unclaimed Veterans' Remains.

Although the law does not specifically mention deceased veterans whose remains are unclaimed, VA is generally required to coordinate with state and local governmental agencies as well as private entities to provide VA benefits and services and information about VA benefits and services.⁴³ The review team found that VA could have done more for its outreach to be effective, specifically for facilitating interments for unclaimed veterans' remains. For example, the Department of Justice's National Missing and Unidentified Persons System (NamUs), referred to earlier in this report, includes records of individuals who may be veterans whose remains are unclaimed.⁴⁴ In an interview, the executive director of NamUs Operations told the review team that VA staff had never contacted her to obtain records to help determine if deceased veterans with potential eligibility for burial services were in the system. The OIG review team obtained NamUs data and compared them with data in VA databases, identifying more than 400 name or other identifier matches with potential veterans' records.⁴⁵ VA's inadequate outreach to these and other organizations with similar resources heightens the risk that eligible deceased veterans whose remains are unclaimed might not receive timely, dignified burials with VA assistance—or any burial at all.

VA Did Not Provide Consistent and Effective Outreach

The review team found that VA's outreach on behalf of unclaimed veterans' remains is not coordinated across administrations to ensure that complete, accurate information is provided to the likely custodians of unclaimed veterans' remains. The law specifies that benefit outreach programs are a VBA function.⁴⁶ VBA has included information about providing outreach on behalf of deceased indigent veterans and those whose remains are unclaimed in the Benefits Assistance Service Procedures manual. Examples of the outreach activities in this manual include meeting or corresponding with local medical examiners offices or other involved local agencies to provide them with a description of the benefits available for burying these veterans and to outline procedures to be followed.⁴⁷ VBA provided the review team a list of points of contact at each regional office tasked with performing this outreach. Regarding outreach on behalf of veterans considered indigent or whose remains are unclaimed, none of the nine points of contact interviewed by the review team reported performing any outreach other than being available to answer calls transferred from VBA call centers. Despite VBA's assigned staff

⁴³ 38 U.S.C. § 523(b).

⁴⁴ The NamUs program is funded through the Department of Justice's National Institute of Justice.

⁴⁵ The review team compared NamUs data with data from VA databases to identify potential veterans. NamUs records did not include decedents' social security numbers, and matches were made using full names, dates of birth, and dates of death. The review team referred all NamUs records to VA for follow-up to conclusively identify veterans and eligible dependents, which may require coordination with the medical examiner, coroner, or law enforcement agency in custody of the person's remains.

⁴⁶ 38 U.S.C. § 7703(5).

⁴⁷ VA Manual M27-1 Benefits Assistance Service Procedures, "Indigent Veterans and Unclaimed Remains."

contacts and responsibilities for outreach, the review team found that only NCA regularly conducted outreach to an audience that may include custodians of unclaimed veterans' remains. The review team also found that the information posted on VA's website regarding unclaimed veterans' remains does not include complete information about all available benefits and services provided by VBA or VHA. For example, VA's website regarding unclaimed veterans' remains lacks information about VBA's points of contact to assist in determining eligibility for burial services.

NCA staff attend conferences for funeral industry groups, such as the National Funeral Directors' Association. The activities NCA reported to the review team included participation in 21 conferences and tradeshows for funeral directors and other end-of-life planning professionals between April 5, 2017, and November 8, 2019. NCA also reported to the review team that it sent 16 emails concerning NCA activities between May 17, 2019, and March 19, 2020, to over 65,000 subscribers who identify themselves as funeral directors. The review team analyzed subject lines for these emails and did not identify any emails with subject lines related to deceased veterans whose remains are unclaimed. Additionally, the Unclaimed Veteran Remains fact sheet on NCA's website does not include information about VBA's points of contact to assist in determining veteran eligibility.⁴⁸

Providing comprehensive information to likely custodians of unclaimed veterans' remains, including points of contact to assist with determining veteran status, can prevent an otherwise eligible veteran from being interred in an unmarked grave. For example, the review team interviewed the chief forensic investigator of Terrebonne Parish, Louisiana, to discuss the procedures that the forensic office follows to identify unclaimed persons. During this interview, the investigator asked the team for help determining whether a deceased person previously in his agency's custody was a veteran. The review team referred the investigator to the NCSO for assistance to determine whether this person was an eligible veteran. However, the investigator told the review team that the decedent had been buried in an unmarked grave and that he would not be able to locate this person's burial site. Because of this, the investigator was unlikely to pursue verifying veteran status. If the investigator had information on verifying veteran status earlier, he may have been able to facilitate a dignified burial.

The director of the National Veterans Outreach Office told the review team he depends on program administration-level outreach staff to identify and escalate outreach-related issues for his office to address.⁴⁹ He also told the review team that he does not have operational or managerial responsibilities for administration-level personnel and lacks the authority to direct

⁴⁸ "Unclaimed Veteran Remains Fact Sheet," National Cemetery Administration, accessed February 2, 2021, https://www.cem.va.gov/cem/docs/factsheets/Unclaimed_Veteran_Remains.pdf.

⁴⁹ The National Veterans Outreach Office is responsible for assessing, integrating, and coordinating outreach activities for VA. It is also responsible for providing a biennial report to Congress on the outcomes of VA outreach programs.

outreach activities. Without operational authority, the National Veterans Outreach Office is not able to effectively ensure all VA outreach is consistent, comprehensive, and targeted for the appropriate audience. Furthermore, this office also lacks accountability mechanisms to ensure compliance with VA's outreach requirements.

The review team was not provided examples of national outreach activities sponsored or attended by VBA or VHA specific to addressing unclaimed veterans' remains during the OIG review period. In an email response to the review team's questions about such outreach activities, a representative from VBA's Office of Field Operations for Operations Management stated that the appropriate regional office points of contact conduct outreach to their local external stakeholders to exchange contact information and provide guidance or procedures about the available benefits and services. Examples of external stakeholders include medical examiners, mayor and governor offices' staff, and funeral home directors.

VBA employees responsible for outreach use an electronic reporting tool to track and record their outreach activities. The OIG team's review of this tracking tool found that VBA reported it attended three burials for deceased veterans whose remains were unclaimed, seven events referencing indigent veterans, and another 85 events that provided general information about VBA's burial benefits to audiences such as members of the public, veteran service organizations, and state and local organizations from November 14, 2018, through September 30, 2019.⁵⁰ The review team could not determine whether these outreach events included the likely custodians of unclaimed veterans' remains or what information was distributed, if any.

Benefits Assistance Service Procedures, M27-1, chapter 11, which provides information on the outreach program for indigent veterans and unclaimed remains, states that these points of contact "should" rather than "must" perform outreach activities, such as

- "ensuring that coordination is established among regional offices, VA medical centers, and national cemeteries to improve the ways in which VA works to identify and determine the veteran status of unclaimed decedents who have served in uniform";
- "re-establishing and maintaining liaison with funeral directors, veterans service organizations, and involved local agencies of jurisdiction providing service for unclaimed remains"; and
- "meeting or corresponding with local medical examiner's offices or other involved local agencies to provide them with a description of the benefits available for the burial of these veterans and to outline procedures to be followed."

⁵⁰ Tracking tool numbers were up to date as of October 7, 2019.

When asked about using “should” versus “must” for these tasks in the procedures, the deputy director of VBA’s Office of Field Operations for Outreach and Stakeholder Engagement stated that outreach varies based on workload. The review team found that, had VBA required points of contact to complete these outreach tasks, it likely would have resulted in more unclaimed veterans receiving dignified burials.

The review team also found that VA staff performing duties related to benefits and services for unclaimed veterans were not consistently trained about the full scope of available benefits. The review team interviewed nine regional office points of contact regarding outreach on indigent and unclaimed remains and discovered that all but two reported they had not received training on outreach-related activities for deceased veterans whose remains are unclaimed. Of the seven contacts asked about their awareness of the available benefits and services provided by both NCA and VHA for these veterans, two reported they were not aware of any.

VA Generally Did Not Coordinate with Other Agencies or Organizations to Identify and Facilitate Burials for Veterans Whose Remains Were Unclaimed

Federal law generally requires VA to coordinate with other federal, state, or local agencies or other organizations to deliver VA benefits and services.⁵¹ VA regulations further require VA programs to be integrated by linking “care and services across the Department; other federal, state, and local agencies; partners; and Veterans Services Organizations to provide useful and understandable programs to veterans and other beneficiaries.”⁵² The same regulations also require other federal agencies to “provide [VA] such information to the Secretary as the Secretary may request for purposes of determining eligibility for or amount of benefits, or verifying other information with respect thereto.”⁵³ Despite VA’s general requirements, the review team found that VA generally does not engage with other agencies or organizations to locate and serve deceased veterans whose remains are unclaimed.

The review team found VA missed opportunities to coordinate with other organizations to identify unclaimed veterans’ remains and to ensure veterans who have not sought VA benefits or services would be added to their databases.⁵⁴ Partnerships would help VA locate and serve deceased veterans whose remains are unclaimed and awaiting burial. When VA is not aware of unclaimed veterans’ remains, there is a risk that potentially eligible veterans could be buried in a mass grave, remanded to a state anatomical board, or remain in a storage facility indefinitely.

⁵¹ 38 U.S.C. § 523 includes a general requirement for VA to coordinate with state and local governmental agencies as well as private entities to provide VA benefits and services and information about VA benefits and services.

⁵² 38 C.F.R. § 0.602(f).

⁵³ 38 U.S.C. § 5106.

⁵⁴ VA databases typically only include records of veterans who have requested VA benefits or services.

The team also determined that guidance provided by the Centers for Disease Control and Prevention (CDC) to death certificate preparers did not include information on how to contact VA to determine whether a deceased person was a veteran.

The review team found that VA was aware of obstacles to serving deceased veterans whose remains are unclaimed. In its December 2018 report to Congress, VA reported on a survey of the members of the National Funeral Directors Association, stating the “survey results corroborated VA findings that the lack of claimant knowledge or action seem to be the greatest obstacle in providing benefits to unclaimed veterans.” The report also stated that “despite the availability of benefit programs to which an unclaimed veteran or individual may be entitled, VA cannot compel those responsible for disposition of unclaimed remains to submit claims for burial or any of the other benefits.” The report closed with a recommendation that VA improve outreach and communication. As such, the team determined that VA should take steps to consider to what extent existing laws require VA to conduct outreach on behalf of deceased veterans whose remains are unclaimed. Lastly, the team identified databases that may include records of these veterans.

VA Did Not Effectively Leverage Data-Sharing Opportunities

The review team identified several databases with information that could improve VA’s efforts to identify and facilitate interments for deceased veterans whose remains are unclaimed. VA needs to have comprehensive records of individuals with military service and data sources containing records of unclaimed persons to match data. The team identified several challenges that hinder VA’s ability to use some data sources to identify unclaimed veterans’ remains:

- VA databases do not include all veterans.
- Death certificates may not reliably identify veteran status.
- VA does not always obtain information from non-VA databases containing records of potentially eligible veterans whose remains are unclaimed.

VA Databases Do Not Include All Veterans

VA does not have a database of all veterans and has no single authoritative source for determining veteran status. Instead, VA databases primarily include individuals who have received VA benefits or services. A management and program analyst from the Federal Bureau of Investigation (FBI) told the review team that the FBI maintains databases that include records of all individuals who entered service from approximately 1930 through 1975, but only NCA and the National Personnel Records Center consult the FBI to identify veterans.

The review team interviewed staff from the VA Office of Enterprise Integration; Veterans Experience Office; and the Rocky Mountain Mental Illness Research, Education and Clinical Center for VA Suicide Prevention and gained insight on their efforts to merge VA databases.

The director of education for the Rocky Mountain Mental Illness Research, Education and Clinical Center for VA Suicide Prevention told the review team that she did not know of any single registry that existed that included information for every veteran and that this would require merging information from several databases. She also told the team that VA researchers are trying to merge VA and non-VA databases. The team requested information about this effort from the VA Office of Enterprise Integration and the Veterans Experience Office. Both offices reported that VA has an active project to make its largest database, the United States Veterans Eligibility Trends and Statistics database, available to facility-level staff. However, in a response to the team's emailed questions, the Veterans Experience Office's liaison stated that this effort was paused due to contracting-related issues.

VA's principal deputy assistant secretary for enterprise integration told the review team that VA's United States Veterans Eligibility Trends and Statistics database is incomplete because it lacks information for some veterans who served during the Vietnam War, Korean War, and World War II but never sought VA benefits or services. When veterans are not included in VA's databases, their eligibility for burial or other benefits and services may be overlooked. This risk is higher for deceased veterans whose remains are unclaimed and who have no next of kin to call attention to their veteran status and potential eligibility.

Additionally, the team conducted a site visit to the NCSO, where some eligibility staff stated that they contact the FBI for assistance in obtaining military service numbers. When the NCSO receives an application for burial for someone born between 1929 and 1952 and no military documents are provided, it will request information from the FBI via fax. The FBI often provides a service number that can be used to help identify a veteran's records at the National Personnel Records Center. When the team contacted the FBI staff who manage the databases used to provide this service, the FBI staff indicated that the only two organizations that submitted requests to them for military service information were the NCSO and the National Personnel Records Center.⁵⁵ The team also asked the principal deputy assistant secretary for enterprise integration whether VA was aware of the FBI's Civil Name Index File database. He told the team that he was not aware of VA having access to this database, which the team noted likely contains records of veterans not known to VA. The Secretary should assess options for obtaining this information and incorporating it into a comprehensive database of veterans.

Death Certificates May Not Reliably Identify Veteran Status

The review team identified a risk that the veteran status information on an unclaimed person's death certificate may not be accurate. This is important because indicating the deceased was a veteran may prompt local officials or those with custody of the deceased person's remains to contact VA. If the person completing the death certificate fails to identify the deceased person as

⁵⁵ The FBI can provide information to VA from the Civil Name Index File and the Civil Fingerprint Card File.

a veteran, the remains may be unclaimed indefinitely, referred to a state anatomical board, or interred in a mass grave. Due to this risk, the team researched the guidance made available to individuals responsible for entering this information on death certificates.

The instructions for completing the Standard Certificate of Death includes the entry “ever in U.S. armed forces?” and outlines the allowable responses to be “yes,” “no,” or “unknown,” adding that the response to the question cannot be left blank. The CDC provides general guidelines about information sources on the death certificate through a document called the “Death Edit Specifications for the 2003 Revision of the U.S. Standard Certificate of Death.” This document states that information on whether the deceased person served in the armed forces should be provided by the informant. In its Funeral Directors Handbook on Death Registration and Fetal Death Reporting, the CDC provides an order of precedence for who should be considered the informant for information recorded on the death certificate: a spouse, parent, child of the decedent, another relative, or other person who has knowledge of the facts. In the case of a deceased veteran whose remains are unclaimed, there are no identified surviving relatives to provide authoritative information on veteran status. By relying on information from someone who did not know the deceased person, there is a risk that a funeral director, medical examiner, coroner, or law enforcement agency providing this information may misclassify the deceased person as a nonveteran.

The review team found the CDC guidance does not include any information on additional data sources for veteran status, nor does it direct death certificate preparers to VA resources for conclusively determining veteran status. These resources could include a VA telephone number or website that explains how to verify veteran status when completing a death certificate. To reduce the risk of an unclaimed deceased person’s veteran status being missed, VA should assess options for partnering with the CDC to update its guidance for death certificate preparers. The guidance should include resources for accurately and conclusively determining the veteran status of a deceased person.

VA Did Not Always Obtain Information from Databases Containing Records of Potential Veterans

VA did not always obtain information to identify and facilitate burials for deceased veterans whose remains are unclaimed. The review team identified several data sources that could be used for this purpose, listed in table 1.

Table 1. Databases with Records Relevant for Identifying Veterans

Database	Contents
VHA Corporate Data Warehouse Department of Veterans Affairs	This system has VHA’s clinical records and information on emergency contacts or next of kin for VHA patients. The absence of a next of kin in this system may indicate the veteran’s remains are unclaimed.

Database	Contents
National Missing and Unidentified Persons System Department of Justice	This program connects criminal justice agencies and families across the nation with information and resources to resolve missing, unidentified, and unclaimed person cases.
Federal Bureau of Investigation Civil Name Index File Department of Justice	The index card file is used to assist in locating a veteran's Civil Fingerprint Card File. It may contain information such as name, date of birth, branch of service, and military service number. NCSO staff submit inquiries to the FBI for records from this database but do not have access.
Federal Bureau of Investigation Civil Fingerprint Card File Department of Justice	The library includes fingerprints taken from individuals upon entry to government service between approximately 1930 and 1975. These records are catalogued by fingerprint characteristics and contain all the information located on the Civil Name Index File as well as the veteran's social security number and date of entry and place of entry into service.
Electronic Verification of Vital Events System National Association of Public Health Statistics and Information Systems	The database is used to identify vital events. It allows users to obtain data, including confirming a person is deceased, from participating states and territorial vital statistics offices.
State and Territorial Exchange of Vital Events System National Association of Public Health Statistics and Information Systems	This repository of verified birth and death certificates allows vital records offices to transmit vital events data electronically.
Missing in America Project Database	The database contains records of individuals whose remains were unclaimed. The organization researches veteran cemetery eligibility for the individuals in its records.
Databases Maintained by Local Medical Examiners or Coroners	Local medical examiners' and coroners' offices maintain their own records of unclaimed decedents.

Source: OIG analysis of available databases.

The list of databases in table 1 includes federal and local agencies and nonprofit organizations with which VA could partner and conduct data-sharing activities. VA could use these databases to potentially identify eligible veterans from among records of unclaimed persons. The review team analyzed NamUs records, as well as lists published online by medical examiners and coroners, to identify likely veterans. Because the team has identified individuals who may be veterans from among the more than 9,000 records it received from NamUs alone, the team has referred all records of unclaimed persons identified during the review to VA for analysis and a determination of potential burial eligibility. To better identify and serve deceased veterans whose remains are unclaimed, VA should implement data-sharing agreements with agencies and organizations that maintain databases of unclaimed persons to identify eligible veterans.

Accounting and Fraud Prevention Controls Were Deficient for Payments Made on Behalf of Veterans Whose Remains Were Unclaimed

VA lacks a mechanism to centrally account for all payments made for deceased veterans whose remains are unclaimed. VA cannot complete required reconciliations that cross-reference these payments with those made by different administrations for the same veteran or to the same payee or organization.⁵⁶ The review team found that accounting and tracking for payments on behalf of deceased veterans whose remains are unclaimed do not comply with applicable requirements for federal financial management systems.⁵⁷ In addition, VA does not comply with requirements for payments issued by federal agencies, specifically that the payment record must contain the name of the vendor, including the full name of a payee or party, and vendor contact where practicable.⁵⁸ Additionally, both NCA and VHA do not capture adequate data to identify the deceased veterans whose remains are unclaimed for whom service was provided, as required, and, according to NCA's director of finance, NCA maintains a consolidated record of all payments made on behalf of deceased veterans whose remains are unclaimed.⁵⁹ NCA's director of finance also told the team that NCA does not actively distribute its consolidated payments spreadsheet, nor has this information been requested by VBA, VHA, or the Office of Management. As a result, VA risks making duplicate payments for the same item, such as a casket, or the same service, such as the cost of transportation to a national cemetery for a veteran who dies while under VA care and whose remains are unclaimed.⁶⁰

In an interview, the VHA assistant chief financial officer told the review team that the risk of VHA making improper payments on behalf of veterans whose remains are unclaimed is a vulnerability in the VHA accounting system. In contrast, accounting officials with NCA and VBA told the OIG that they lack the capability to identify potentially duplicate payments made by another administration. This occurred because VA does not have a program office or executive responsible for VA-wide oversight of benefits and services for veterans whose remains were unclaimed. Without one, VA will not be able to address the risk of administration-level staff issuing potential duplicate payments, nor can VA leaders facilitate cross-administration reconciliations with stronger accounting controls.

⁵⁶ VA Financial Policy, vol. I, chap. 6 (October 2018).

⁵⁷ 31 U.S.C. § 3512, note sec. 803(a). "Each agency shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level."

⁵⁸ 5 C.F.R. § 1315.9(b)(1).

⁵⁹ Department of the Treasury, Treasury Financial Manual, vol. I, part 4A, chap. 2000, "Overall Disbursing Rules for All Federal Entities."

⁶⁰ Both VBA and VHA have programs to reimburse the cost of transportation to a national cemetery.

The methods used by each administration to issue and record payments have little overlapping data, which means a manual review of each transaction is necessary to identify duplicate or suspicious payments. Due to these limitations, the review team was not able to identify examples of duplicate payments or potentially fraudulent payments made by more than one VA administration. Each administration's approach is shown in figure 2.

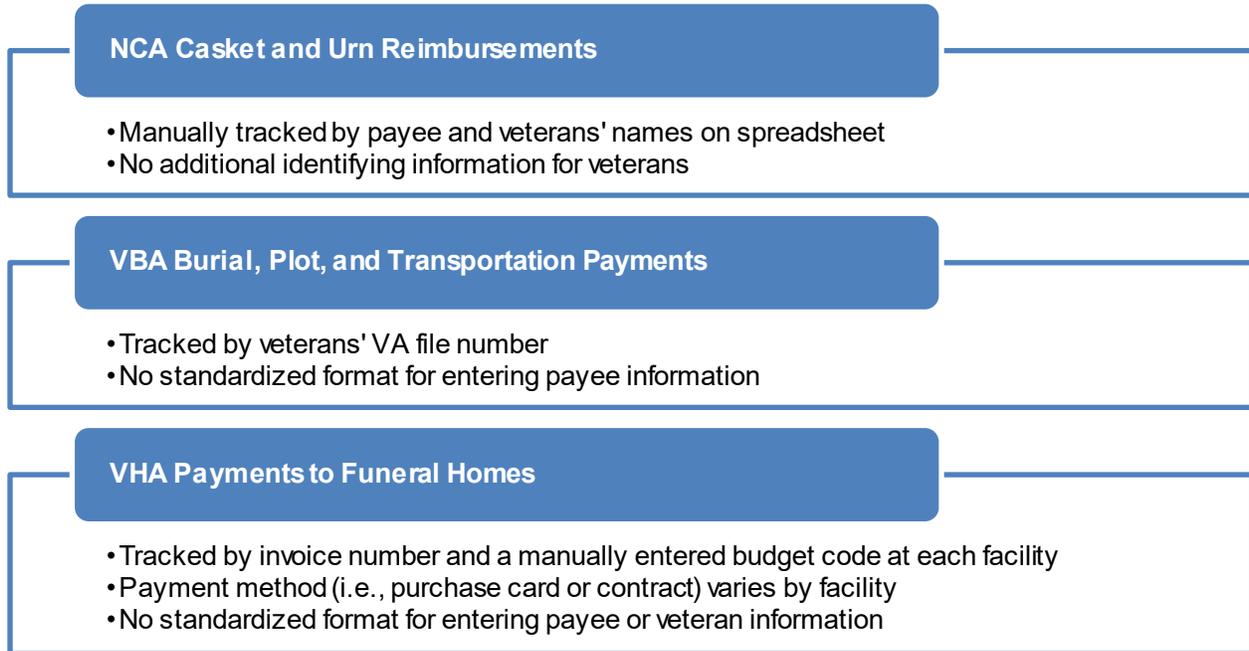


Figure 2. Tracking for payments issued by VA administration.

Source: OIG analysis of NCA, VBA Data Warehouse, and VA Financial Management System payment records.

Despite federal requirements, VBA guidance does not direct staff issuing payments on behalf of deceased veterans whose remains are unclaimed to enter this payee information in payment systems in a standard format.⁶¹ For example, VBA staff have been able to issue payments to the same funeral home using variations such as “Doe Funeral Home,” “Doe FH,” or to a funeral director individually. According to VBA policy, funeral homes should only be paid directly when they provide services for a deceased veteran whose remains are unclaimed.⁶² However, the VBA payment data reviewed by the team showed that payments coded as being made for deceased veterans whose remains are unclaimed were paid to surviving family members, which indicates these veterans’ remains were not unclaimed. The review team also found examples where VBA incorrectly paid funeral homes for benefits to which they were not entitled, such as

⁶¹ Treasury Financial Manual, “Overall Disbursing Rules for All Federal Entities,” sec. 2045.05.

⁶² VA Manual 21-1, part 11, chap. 1, sec. a, topic 3.d, “Burial Claims Received from Funeral Homes,” June 17, 2021.

payments for service-connected death benefits, which are only payable to family members when deceased veterans' remains are claimed.

VHA facility staff did not consistently use system codes designated for deceased veterans whose remains are unclaimed when recording payments, and the decedent affairs directive does not specify which budget object code to use, which also makes it difficult to identify duplicate payments. The VHA assistant chief financial officer provided the team with a list of two cost center codes and six budget object codes that could reasonably be associated with payments on behalf of unclaimed deceased veterans. The risk of inconsistent records is increased because the VHA Decedent Affairs Directive does not tell facility staff which codes to use when issuing payments on behalf of deceased veterans whose remains are unclaimed.

Additionally, VA-wide controls are inadequate for identifying potential duplicate payments for unclaimed veterans. The review team asked the Office of Management, which is responsible for VA-wide accounting, whether it had controls to identify overlapping payments. The VA associate deputy assistant secretary for financial audit stated that the VA Financial Services Center searches for duplicate payments with specific emphasis on payments over \$2,500. This process is unlikely to identify duplicate payments on behalf of deceased veterans whose remains are unclaimed because transaction data are recorded differently between administrations and amounts billed, such as for caskets or urns, which typically cost less than \$2,500. For example, VBA records transactions based on the veteran for whom payments were made, whereas NCA and VHA track payments based on the person or company that received funds.

Oversight of Benefits and Services Was Inadequate for Veterans Whose Remains Were Unclaimed

VA does not have a designated program office or accountable executive responsible for overseeing department-wide benefits and services for deceased veterans whose remains are unclaimed. Despite all three administrations providing services specifically for these veterans with the goal of facilitating dignified burials, the review team did not find evidence that VA manages this as a single activity. Instead, VA delegates specific functions to each administration and does not provide department-level oversight to ensure this objective is achieved. Because of this, VA's governance and oversight of the benefits and services it provides to these veterans are not compliant with federal requirements for enterprise risk management and internal control standards.⁶³ The requirements also direct VA to establish an organizational structure, assign responsibility, and delegate authority to operate effectively and efficiently to achieve the entity's objectives while reporting quality information. The lack of governance hinders VA's ability to perform required program evaluations of the effectiveness of its benefits and services for

⁶³ OMB, Circular A-123; GAO, *Standards for Internal Control in the Federal Government*.

deceased veterans whose remains are unclaimed in accordance with the law and VA regulations.⁶⁴

The review team found that the department lacked oversight such as an accountable official, program office, or oversight committee made up of VA managers to oversee VA's benefits and services for deceased veterans whose remains are unclaimed. The team identified seven department-level offices, 10 VHA offices, five VBA offices, and five NCA offices that do not coordinate these benefits and services. Because there was no oversight entity for this program area, staff risked misunderstanding their office's responsibilities and receiving incomplete or inaccurate information from lower-level offices needed to carry out their responsibilities.

Several department-level offices have responsibilities for benefits and services, as shown in table 2.⁶⁵ The overall roles for these offices are listed in appendix C.

Table 2. Department-Level Program Offices

Office name	Duties related to unclaimed remains
Office of Regulatory Policy & Management	This office facilitates the publication of regulations prepared by program offices, according to the director.
Veterans Experience Office	This office supports VA as the “customer experience (CX) insight engine and a shared service to partner with, support, and enable VA administrations and staff offices to provide the highest quality CX in the delivery of care, benefits and memorial services to servicemembers, veterans, their families, caregivers and survivors.”
Office of Enterprise Integration	This office leads department efforts in the modernization of VA operating capabilities and processes; strategic and enterprise planning; risk, performance, and policy management and analysis; transformation and innovations; as well as data governance, analytics, and statistics. This office also coordinates collaborations with the Department of Defense and other federal agencies.
National Veterans Outreach Office	The director of this office stated that deceased veterans whose remains were unclaimed had never been a focus for outreach. The director also stated that VA agency offices would be responsible for including this topic in national outreach activities. The National Veterans Outreach Office does not have the authority to compel any office to conduct outreach.
Office of Management	Regarding its process to identify overlapping payment programs that pay the same entity for the same item or service, this office stated it relies on post-payment reviews to identify these issues.

⁶⁴ 38 U.S.C. § 527; 38 C.F.R. § 1.15.

⁶⁵ VA Functional Organization Manual 2020, ver. 6, September 1, 2020.

Office name	Duties related to unclaimed remains
Office of General Counsel Benefits Law Group and Health Care Law Group	Regarding its involvement in legal questions about VA programs, the Office of General Counsel stated it takes a reactive approach when potential concerns are identified by the administrations.
Office of Business Oversight Program Integrity Office	Like the Office of Management, this office's process to identify overlapping payment programs that pay the same entity for the same item or service included post-payment reviews. Identification of this issue can also come from someone raising the issue to their office or from review of a financial report or audit.

Source: VA Functional Organization Manual and OIG team analysis of staff interviews.

To determine whether a program office was providing department-level oversight, the review team interviewed or submitted questionnaires to management for the offices listed in table 2. Despite the offices' assigned responsibilities, each office responded that it does not provide direct oversight and instead relies on lower-level offices within VA to bring any issues about deceased veterans whose remains are unclaimed to its attention. For example, the National Veterans Outreach Office is responsible for overseeing all VA outreach. The director stated that the office has oversight responsibilities but no management authority to ensure compliance and resolve issues. Instead, this office relies on other offices to identify and escalate issues. The director did not recall the topic of outreach for deceased veterans whose remains are unclaimed being raised in the last eight years since the director took this position. This is despite biweekly meetings with outreach staff from all three VA administrations.

Without effective oversight at the department level, VA also risks reporting inaccurate information about its benefits and services for deceased veterans whose remains are unclaimed. Additionally, without this structure, there is no assurance that programs achieve their goals or that risks are identified and mitigated.⁶⁶ For example, NCA prepared the December 2018 *Report to Congress on Unclaimed Veterans*, which included information on benefits and services provided by VA. The review team found VA did not include a complete estimate of the number of deceased veterans whose remains were unclaimed in this report, as the report only included an estimate of unclaimed veterans' remains stored in funeral homes and did not include veterans' remains stored at coroner or medical examiner offices as required by law.⁶⁷ This report made recommendations for VA to increase awareness of applicable benefits and services among custodians of deceased veterans whose remains are unclaimed. Despite including recommendations to improve VA outreach and communication, none of the program offices identified by the review team, except for NCA and the Office of General Counsel, were aware

⁶⁶ 38 U.S.C. § 303.

⁶⁷ Jeff Miller and Richard Blumenthal Veterans Health Care and Benefits Improvement Act of 2016, Pub. L. No. 114-315 (2016).

the report existed. This is concerning because NCA did not involve or request concurrence from appropriate program offices in VHA and VBA.

The review team asked VHA and VBA whether they helped prepare the report, provided concurrence, or implemented the recommendations in the final report. VHA's Member Services and Policy Administration and Oversight offices, as well as VBA's Pension and Fiduciary Service and Office of Field Operations, stated they were not aware of NCA's report until the team provided a copy. Because VA did not involve appropriate subject matter experts in program offices when preparing the report, this increased the risk of VA issuing a report to Congress with missing or inaccurate information.⁶⁸

The review team also found issues with VA's legal authorities for conducting outreach on behalf of deceased veterans whose remains are unclaimed. VA is required by law to provide outreach to all veterans and dependents potentially eligible for benefits and services provided by VA.⁶⁹ The laws that authorize VA to conduct services for veterans appear to focus on living veterans, dependents, and surviving family members. These laws do not specifically mention directing outreach to those in custody of unclaimed veterans' remains.

However, VBA is responsible for "[o]utreach programs and other veterans' service programs."⁷⁰ Despite no specific requirement to do so, VBA has had an outreach program for indigent and unclaimed veterans since at least 2012. The outreach activities associated with this program ensure that likely custodians are provided information about VA benefits and services for deceased veterans whose remains are unclaimed. In an interview, the deputy director of VBA's Office of Field Operations, Office of Outreach and Stakeholder Engagement, was asked by the review team, "Is OFO [Office of Field Operations] involved with rulemaking or developing VA regulations related to outreach or that involve outreach?" The deputy director replied, "[W]e have no rules for outreach under 38 C.F.R. It is all done off statutes, and [VA manuals] implements those statutes, but there are no regulations." Had VBA issued clear regulations concerning its outreach responsibilities, it may have ensured that outreach was complete, coordinated, and did not duplicate efforts across VA administrations. Ultimately, these issues were the result of poor department-level oversight of VA's benefits and services for deceased veterans whose remains are unclaimed. This outreach should be improved through a comprehensive program evaluation conducted in accordance with applicable laws and VA regulations.⁷¹

⁶⁸ The OIG did not independently assess the accuracy of all aspects of the congressional report except for completeness based on the requirements of the law.

⁶⁹ 38 U.S.C. § 6303.

⁷⁰ 38 U.S.C. § 7703(5).

⁷¹ 38 U.S.C. § 527; 38 C.F.R. § 1.15.

In addition to insufficient oversight at the department level, the review team identified oversight issues within each of VA's three administrations, which are subject to the same enterprise risk management and internal control requirements as VA.

VBA Program Oversight

VBA is responsible for reimbursing burial-related expenses for deceased veterans whose remains are unclaimed and who die while not receiving VA care, as well as administering VA's outreach programs and services.⁷² In addition, the directors of VBA's VA regional offices are required to make burial arrangements when they become aware of a deceased veteran whose remains are unclaimed and awaiting burial.⁷³ VBA Pension & Fiduciary Service administers VBA's burial benefit program for individuals who paid for the burials or funerals of deceased veterans, and the VBA Office of Field Operations oversees the Office of Outreach and Stakeholder Engagement, which is tasked with VBA's outreach programs.

The review team found that VBA does not provide sufficient oversight of these assigned program areas. Specifically, VBA lacks reliable data to indicate when payments are issued on behalf of a deceased veteran whose remains are unclaimed, and VBA does not train regional office directors on how to make burial arrangements for these veterans. The team also identified issues with VBA's oversight of outreach, which is discussed in the outreach section.

Payment and Workload Data

VBA's electronic records for veterans do not indicate whether the veteran's remains are unclaimed.⁷⁴ Indicating this could enable VBA to distinguish those payments from other burial payments. It could also allow VBA to determine whether its payments comply with policies for benefits related to unclaimed remains and identify and prevent potential improper or fraudulent payments.

An assistant director of VBA Pension & Fiduciary Service and the VBA director of accounting told the review team that they were not able to identify payments issued on behalf of veterans whose remains are unclaimed because there was no indicator that could be used to identify these veterans in VBA systems or distinguish the payments from other burial payments.⁷⁵ When the team requested data on the number of claims paid, the assistant director for data requests in VBA's Office of Performance Analysis & Integrity, responsible for maintaining VBA's claims processing data, provided a written response: "PA&I [Office of Performance Analysis &

⁷² 38 U.S.C. § 7703(5).

⁷³ 38 C.F.R. § 3.1708(d); VA Functional Organization Manual 2020, ver. 6, September 1, 2020.

⁷⁴ VBA employs various data indicators that are added to veterans' electronic records. These include corporate flashes, claim-level special issues, end products, and specific labels for electronic claims. As of September 3, 2020, VBA did not have an indicator to show a specific veteran's remains were unclaimed.

⁷⁵ VBA systems includes the Veterans Benefits Management System and the VBA Data Warehouse.

Integrity] is not familiar with how [unclaimed veterans' payments] are processed in VBMS/VETSNET and is unfamiliar with how to identify these awards in the burial data we receive.”⁷⁶

The review team attempted to independently assess VBA's payments related to unclaimed remains. According to VBA procedures, the only time payments should be made to a funeral home or funeral director are when veterans' remains are unclaimed.⁷⁷ Based on these criteria, the team obtained records of payments made by VBA to these payees due to the veteran's remains being unclaimed. The review team analysis of 30 of 1,256 payments identified from October 1, 2016, through June 30, 2019, showed four examples of noncompliance issues in VBA's payments. For example, one payment was issued to a funeral home in an amount higher than what is authorized for deceased veterans whose remains were unclaimed.⁷⁸ Also, VBA issued a payment for a veteran who died while admitted to a VA medical center, even though VHA should make these payments. The team identified one data integrity issue when VBA processed a burial payment coded as being for a deceased veteran whose remains were unclaimed; however, the payment was made to the veteran's surviving son.

Regional Office Director Responsibilities for Veterans Whose Remains Were Unclaimed

The regulation states that when “VA determines that a veteran's remains are unclaimed, the director of the VA regional office in the area in which the veteran died will immediately complete arrangements for burial in a national cemetery or at his or her option, in a cemetery or cemetery section meeting the requirements [VBA's plot allowance program].”⁷⁹

The review team interviewed six regional office directors regarding these responsibilities. None recalled receiving training or communications from VA Central Office on how to make burial arrangements for deceased veterans whose remains are unclaimed.⁸⁰ Also, none of the directors were aware of any centralized tracking of the number of unclaimed veteran burials facilitated by regional office directors. Unless regional office directors are made aware of their responsibilities for serving deceased veterans whose remains are unclaimed, are trained in performing their

⁷⁶ VA Functional Organizational Manual 2020, ver. 6, as of September 1, 2020, states that the Office of Performance Analysis & Integrity “develops and maintains the Enterprise Data Warehouse,” which it describes as “the central repository and authoritative data sources for VBA benefits reporting.”

⁷⁷ VA Manual 21-1, part 11, chap. 1, sec. b, topic 7.e, “Denial of Funeral Home or Third-Party Burial Claimants,” January 2, 2019.

⁷⁸ 38 U.S.C. § 2302(a)(2).

⁷⁹ 38 C.F.R. § 3.1708; 38 C.F.R. § 3.1707.

⁸⁰ To facilitate a burial, a VA regional office director could contact the NCSO via email or its toll-free number and provide the unclaimed veteran's information and location, according to the instructions on NCA's website, www.cem.va.gov.

assigned tasks, and are monitored, VBA may deprive additional deceased veterans whose remains are unclaimed of dignified burials.

VHA Oversight

VHA is responsible for paying funeral-related expenses for veterans whose remains are unclaimed who died while under authorized admission at a VA facility or at a non-VA facility under authorized admission at VA expense, such as in a VA hospital or contract nursing home. The Office of Member Services is the VHA program office responsible for enforcing VHA's decedent affairs policy. However, in a written response to the review team's questions, the Office of Member Services stated that it does not perform the required oversight because it lacked the staff with subject matter expertise to do so. The team determined that VHA does not comply with requirements to provide oversight of its decedent affairs program.⁸¹ Without this oversight, there is no assurance that VHA facilities are providing services for deceased veterans whose remains are unclaimed as required by VHA's decedent affairs directive (VHA's primary guidance document for this function).⁸² The team also found the responsible VHA facility-level staff have not received training provided by a national-level program office.

Within VHA, the review team identified issues with administration-level oversight, processes for locating next of kin, procedural guidance for paying for funeral home services, and performance and service expectations for facility-level decedent affairs clerks.

Administration-Level Oversight

The decedent affairs directive specifies oversight responsibilities for the VHA Office of the Deputy Under Secretary for Health and Operations, specifically, for "providing oversight of Veterans Integrated Service Networks to assure compliance with this directive, relevant standards, and applicable regulations."⁸³ The team found that neither the Office of the Deputy Secretary for Health for Operations and Management nor the Office of Member Services was performing this oversight, based on interviews with representatives of these offices as well as sources in other program offices.

VHA, in its written response to the review team's questions, stated that VA medical center directors are expected to administer and perform oversight tasks associated with facilitating

⁸¹ OMB, Circular A-123; GAO, *Standards for Internal Control in the Federal Government*. VA is required to establish "a governance structure to effectively implement, direct and oversee implementation of the [Enterprise Risk Management requirements] and all the provisions of a robust process of risk management and internal control." VA is also required to establish an organizational structure, assign responsibility, and delegate authority to operate effectively and efficiently to achieve the entity's objectives while reporting quality information.

⁸² VHA Directive 1601B.04, *Decedent Affairs*, December 1, 2017.

⁸³ Beginning July 1, 2020, this office became the VHA Office of Operations.

burial for deceased patients without next of kin.⁸⁴ Due to the lack of oversight, VHA is not compliant with requirements for internal control and enterprise risk management as they relate to the benefits and services provided for deceased veterans whose remains are unclaimed. For example, VHA did not track the total number of these veterans who died under VHA care until September 2020, months after the review team initiated its review. Had VHA tracked this information, it may have been able to identify and address risks in this program area.

Inadequate Guidance for Locating Next of Kin

According to a VHA directive, facilities are required to make a “reasonable effort” to contact the next of kin to determine disposition of the deceased veteran and follow state or local law on the question of when to declare the remains are unclaimed.⁸⁵ However, the directive does not define a “reasonable effort” or include specific steps to identify a person’s next of kin.

Insufficient Procedures for Paying for Funeral Home Services

The review team interviewed VA medical center representatives to determine their processes for obtaining funeral home services for deceased veterans whose remains are unclaimed and determined, based on their responses, that some medical centers had inconsistent approaches for obtaining funeral home services for these veterans. Two medical center representatives told the team that they did not pay for funeral services for deceased veterans whose remains were unclaimed; instead, they referred claimants to VBA for payment. Another medical center representative told the team they were referring claimants to the Pension Management Center for payment until they initiated a contract for these services in 2018.

This is concerning because staff from VBA and the Office of General Counsel informed the team that VBA denies the referred applications and has not been authorized to reimburse expenses for deceased veterans whose remains are unclaimed who died under VHA care since 2014.⁸⁶ When asked by the team, decedent affairs representatives at the three facilities said they were not aware that VBA cannot reimburse these expenses. In addition, the team identified inconsistent processes for arranging for burial services. The processes included using a funeral home services contract with a single company covering several VHA facilities, consulting funeral directors from a rotating list, or soliciting bids from funeral homes near the VA medical center. Other medical centers fund expenses using government credit cards. Without standardized procedures

⁸⁴ The decedent affairs directive lists the following two responsibilities for VA medical center directors: (1) ensuring procedures regarding autopsies, death certificates, and unclaimed remains are followed and documented appropriately and (2) ensuring administrative procedures for inpatient deaths and deaths of persons presumed to have been, but not constructively admitted to a VA healthcare facility, are initiated and followed.

⁸⁵ VHA Directive 1601B.04.

⁸⁶ VA Manual 21-1, part 11, chap. 1, sec. b, topic 7.c, “Unclaimed Remains of a Veteran Who Died at a VA Hospital,” January 2, 2019.

for issuing these payments, VHA may not be able to identify all payments made to funeral homes on behalf of deceased veterans whose remains are unclaimed.

Unclear Performance and Service Expectations for Facility Decedent Affairs Clerks

According to the VHA directive, when a death occurs at a VA healthcare facility, designated VA staff must assist the next of kin and/or relatives in arranging a dignified funeral and burial.⁸⁷ However, the directive does not indicate which staff member at the facility is supposed to complete this work. The review team identified inconsistent expectations and functions assigned to decedent affairs representatives at different VHA facilities and inconsistent performance of assigned tasks.

For example, of 19 representatives interviewed,

- 14 representatives were tasked with contacting funeral homes to arrange for burial services;
- eight representatives inspected veterans in person after funeral home preparation to ensure the veterans were prepared appropriately for burial, whereas the other representatives did not perform this task;
- four representatives assisted with providing benefits information to veterans' families;
- 12 representatives reported only checking the available computer systems, Veterans Information System Technology Architecture and Computerized Patient Records Systems, to identify any family members or friends and notify them of the veteran's death;
- six representatives reported taking additional steps, such as contacting the local police, hospital chaplain, or a local funeral director or searching Google or Facebook, to locate a person's possible next of kin; and
- one representative stated that contacting the next of kin for a deceased veteran was the responsibility of the facility social workers.

Inconsistent service on behalf of deceased veterans whose remains are unclaimed occurred because the Office of Member Services did not provide oversight—performance and service expectations for decedent affairs representatives—guidance, or training. Taken together, these issues increase the risk that veterans' next of kin will not be located as well as the risk that veterans without next of kin will not receive consistent services from VHA to facilitate a dignified burial.

⁸⁷ VHA Directive 1601B.04.

NCA Program Oversight

In addition to its responsibilities for administering and maintaining VA's national cemeteries, the benefits and services NCA provides for deceased veterans whose remains are unclaimed are (1) determining eligibility and scheduling interments in VA national cemeteries and (2) administering a casket and urn reimbursement program for deceased veterans whose remains are unclaimed.⁸⁸ NCA staff are also required to perform weekly follow-up when a deceased veteran whose remains are unclaimed has been found eligible for interment without one being scheduled.

NCA's governance and oversight structure for its unclaimed remains benefits and services generally complies with applicable requirements, such as internal control standards for organizational structures and enterprise risk management requirements. However, the review team identified opportunities for NCA to improve how it tracks and provides benefits and services for these deceased veterans. Specifically, NCA can improve its tracking and follow-up of eligibility requests as well as improve controls for payments and identify potential cost-saving opportunities.

Using NCA Systems for Tracking

NCSO staff use spreadsheets saved to a shared network folder to track eligibility and scheduling requests for these deceased veterans. NCSO employees review these spreadsheets periodically to determine whether the veterans were interred.

Using NCA systems rather than a spreadsheet for tracking could allow NCA to improve efficiency and accuracy to help ensure the most current information is available and reported.⁸⁹ This tracking is especially important given some longstanding requests to determine eligibility for deceased veterans whose remains are unclaimed. For example, NCSO staff had at least 39 requests pending more than 30 days without activity, including one from 2014.

Conducting Required Follow-Up when Interments Are Not Scheduled

NCSO receives requests to determine the eligibility of deceased veterans from the custodians of unclaimed veterans' remains and community organizations, including from the Missing in America Project (MIAP). If the veteran is eligible, NSCO is required to follow up weekly to ensure that an interment was scheduled, even if the requestor opts out of having the veteran interred in a VA national cemetery.⁹⁰

⁸⁸ 38 C.F.R. § 38.619; 38 C.F.R. § 38.628.

⁸⁹ NCA systems include the Burial Operations Support System and Memorial Benefits Management System.

⁹⁰ National Cemetery Scheduling Office, *Request Submission Process for Unclaimed Remains*, NCSO-EVD-004, October 24, 2019.

However, staff stopped following up on unclaimed veterans' interments in 2018 because there were too many inquiries, according to a lead program support assistant who is the primary contact for such inquiries received at the NCSO. In August 2019, the review team obtained a list from NCA of more than 5,200 burial eligibility requests submitted by one organization, MIAP, between January 1, 2016, and July 17, 2019. The team asked the NCA executive director of field programs whether NCA staff had confirmed interment for all 1,703 eligible veterans on the list. The executive director stated these veterans were "most likely" buried and that "MIAP does not report back to us when or where they're interring the veterans."

Reporting Questionable Billing

NCA accounting managers and staff responsible for making payments under the casket and urn reimbursement program were not aware of the full scope of their authority in responding to suspected fraud. This program reimburses the costs of caskets and urns that meet NCA's standards and are purchased on behalf of a deceased veteran whose remains are unclaimed.⁹¹ During a call to discuss NCA's concerns about suspected fraudulent claims, NCA accounting managers and staff told the review team that they were uncertain of their ability to deny reimbursement claims due to suspected criminal activity and about their authority to recoup improperly distributed funds. They attributed this to their lack of experience administering a payment-based program versus other NCA programs that provide a defined item, such as a headstone or medallion for a gravesite. As of February 2021, NCA had referred six cases of suspected questionable billing to OIG criminal investigators.

Identifying Cost-Saving Opportunities

Instead of reimbursing the costs of caskets and urns, NCA could provide them, as it does headstones, medallions, and other types of memorial items. This would reduce the risk of fraudulent reimbursement claims and the administrative burden on custodians of unclaimed veterans' remains, and it could provide cost savings to VA. The review team identified retail prices for suitable caskets and found examples priced well below the NCA reimbursement amount from at least one retailer with an existing partnership with the Secretary's Center for Strategic Partnerships. According to NCA's emailed response to the team's questions, concerns about administrative difficulties with directly providing caskets or urns previously stopped NCA from assessing this as an alternative. However, NCA and the Office of General Counsel both told the team that providing these items is permissible.

⁹¹ 38 C.F.R. § 38.628.

Lack of VA-Wide Accountable Executive or Program Office Caused Poor Oversight and Coordination

Ineffective governance of VA's benefits and services for unclaimed veterans occurred because there is no assigned individual or VA program office responsible for ensuring coordination and performing oversight. The review team identified inadequate VA-wide governance as well as examples of poor coordination and oversight within each administration's assigned responsibilities. The team could not identify a senior accountable executive for VA's benefits and services for deceased veterans whose remains are unclaimed. NCA has a unified management structure and delineated responsibilities for the benefits and services it provides for these veterans. However, its lack of coordination with other VA administrations and insufficient accounting and controls creates an unacceptable risk of fraud and improper payments. VBA divides responsibilities for its assigned benefits and services across multiple program offices without a clearly responsible entity to identify and respond to potential or identified risks. VHA has a program office assigned to administer its benefits and services, but the office personnel stated they were not provided resources or authority needed to establish policies, ensure compliance, provide training, and hold facility staff accountable for program deficiencies. Taken together, deficient governance and poor oversight at the VA-wide and administration levels result in poor implementation and inconsistently provided benefits and services for deceased veterans whose remains are unclaimed.

The review team also contacted representatives within NCA, VBA, and VHA to obtain payment data showing the number of deceased veterans whose remains are unclaimed served by each administration. NCA provided its unclaimed veteran data but maintains them outside of VA databases on shared network drives. VBA was unable to identify burial payments for deceased veterans whose remains are unclaimed in its data. VHA referred the team to NCA for data about VHA's payments on behalf of these veterans.

Conclusion

Until VA assigns an individual or VA program office responsible for ensuring coordination and performing oversight, the agency will continue to lack mechanisms to identify and address the issues identified by the review team. These issues result in VA being unable to proactively identify the location of potentially eligible deceased veterans whose remains are unclaimed, identify and prevent fraud and improper payments, and ensure that the full scope of benefits and services is made available to facilitate dignified burials for these veterans. Substantive improvements in program governance, administration-level oversight, cross-administration accounting, and internal and external coordination and data sharing are needed. Without them, the number of deceased veterans whose remains are unclaimed will be unknown, and those unidentified as veterans will continue to be deprived of dignified burials.

Recommendations 1–11

The OIG made the following recommendations to the assistant secretary for the Office of Enterprise Integration:

1. Designate a senior accountable official or program office for the full scope of benefits and services provided on behalf of deceased veterans whose remains are unclaimed. This official or office should be charged with ensuring that VA's benefits and services for unclaimed veterans comply with applicable federal enterprise risk management and internal control standards.⁹²
2. Conduct a program evaluation of all VA benefits and services for deceased veterans whose remains are unclaimed in compliance with applicable laws and VA regulations.⁹³ This evaluation should consider the extent to which existing law requires VA to conduct outreach on behalf of deceased veterans whose remains are unclaimed. This evaluation should also ensure the benefits and services are assigned to the appropriate VA program offices and the offices are given authority to administer these programs.
3. Coordinate and implement data-sharing agreements with other agencies or organizations with records of deceased veterans whose remains are unclaimed or veterans not included in VA databases.
4. Determine eligibility and take action to facilitate dignified burials for these persons with unclaimed remains whose records the OIG referred to VA.
5. Develop a comprehensive estimate of the number of deceased veterans whose remains are unclaimed awaiting burial, including those held at locations other than funeral homes.

The OIG made the following recommendation to the assistant secretary for management and chief financial officer:

6. Implement controls for payments made to individual payees or other entities on behalf of deceased veterans whose remains are unclaimed that can be cross-referenced across current VA payment systems and ensure that staff involved with issuing payments are trained in the correct use of these controls.

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

7. Implement monitoring mechanisms, procedures, and recurring training for VA regional office directors on their responsibilities for facilitating burials for deceased veterans whose remains are unclaimed.

⁹² OMB, Circular A-123; GAO, *Standards for Internal Control in the Federal Government*.

⁹³ 38 U.S.C. § 527; 38 C.F.R. § 1.15.

8. Require points of contact for indigent and unclaimed veterans outreach to regularly complete the outreach functions listed in VA Manual 27-1, chapter 11. VBA should ensure points of contact receive recurring training in these tasks and implement ongoing compliance activities.

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

9. Direct VHA leadership to assess the extent to which personnel in the former VHA Office of Operations and Management and the VHA Office of Member Services were not performing required oversight activities and take appropriate action.⁹⁴

The OIG made the following recommendations to the under secretary for memorial affairs:

10. Implement system indicators in NCA systems to show when veterans' remains are unclaimed without relying on a manually updated spreadsheet. These system indicators should enable tracking mechanisms to ensure required follow-ups are performed on completed burial eligibility determinations without a scheduled interment and identify repeat burial eligibility requests.
11. In coordination with the Secretary's Center for Strategic Partnerships, assess options for providing a suitable casket or urn to a deceased veteran whose remains are unclaimed rather than a monetary reimbursement.

VA Management Comments

The department provided a coordinated response signed by the acting assistant secretary for enterprise integration, acting under secretary for health, acting under secretary for benefits, chief veterans experience officer, under secretary for memorial affairs, and the assistant secretary for management and chief financial officer. The memo stated, "VA recognizes the need to better coordinate across the enterprise to deliver the benefits and services that Veterans have earned and deserve, most especially for our most vulnerable populations, to include those Veterans whose remains are unclaimed." In this response, VA concurred with recommendations 1 through 8 and 10 and concurred in principle with recommendations 9 and 11. Appendix E provides the full text of VA's comments.

In response to recommendations 1 and 2, VA stated that an integrated project team will be established under the leadership of a senior accountable official. This project team will be "responsible for integrating and implementing the recommendations from this report as well as designing and conducting the program evaluation." The target completion date is October 2022.

⁹⁴ Beginning July 1, 2020, VHA's Office of Operations and Management became the VHA Office of Operations.

VA's plan for implementing recommendation 3 includes establishing data-sharing agreements with other federal agencies as well as non-federal entities, consistent with its established VA Data Strategy. This effort will include an assessment of available data sources of records of deceased veterans whose remains are unclaimed and is expected to be completed by August 2022.

Recommendation 4 calls on VA to address the records the OIG referred. VA stated that it has begun determining which of the 9,000 names from the NamUs database are veterans eligible for burial in a VA-administered cemetery. However, as stated in its 2018 report to Congress, VA anticipates issues with being unable to compel custodians of unclaimed veterans' remains to arrange a burial or submit a claim to VA for interment in a VA-administered cemetery and concerns with subverting relevant state and local laws. Reports to the integrated project team regarding next steps are planned for November 2021.

In response to recommendation 5, VA stated that it will develop a one-time comprehensive estimate of the number of unclaimed veterans' remains awaiting burial (including those not in funeral homes) after "proper consideration of relevant constraints such as time, human capital, availability of data sources, and strategic priorities" in determining what is "comprehensive." The proposed completion of the internal review, analysis of alternatives to prioritize the results, and other steps to provide a comprehensive estimate is August 2022.

In response to recommendation 6, VA reported that it will implement post-payment reviews and controls involving individuals or other entities that receive payments on behalf of veterans whose remains are unclaimed. Staff training on controls and cross-referencing across VA systems is also planned. VA is replacing its legacy financial management systems with a new Integrated Financial and Acquisition Management System and suggests that this new system "can be configured with codes to identify duplicate payments and impacted Veterans." Implementation of the new system is planned for fiscal years 2025–2026. However, post-payment reviews and controls are expected to be implemented in the interim for March 2022.

For recommendation 7, VA stated that it will implement monitoring mechanisms, procedures, and recurring training for regional office directors for their responsibilities for facilitating burials for veterans' unclaimed remains. The target completion date is March 2022.

In response to recommendation 8, VA reported that it will "implement a process to ensure points of contact for outreach to indigent and unclaimed Veterans are made available to the public." VA also stated that it will provide recurring training to those contacts and ongoing compliance activities. The completion date is also proposed for March 2022.

VA concurred in principle with recommendation 9, which directed VHA leaders to review personnel's oversight activities and take any appropriate action. VA stated that VHA found its national policy lacked clarity regarding its oversight functions and so has established the integrated project team specifically to review this issue and provide recommendations for

national oversight. This team will also consider whether the oversight function for serving deceased veterans with no next of kin should be assigned to another program office.

October 2022 is the proposed date for completion.

In response to recommendation 10, VA reported that NCA has been developing tracking mechanisms the OIG flagged for its new operations system, the Memorial Benefits Management System. NCA is scheduled to start using a version of that system, which contains one of these scheduled improvements, in September 2021 and will assess the new capability to determine whether it meets the OIG's recommendation. Although in progress, the target completion date is December 2021.

VA also concurred in principle with recommendation 11, stating that NCA considers reimbursements to third parties for caskets or urns consistent with applicable laws and an effective means of implementing this program. However, VA also reports that NCA will research options for directly providing suitable caskets or urns in lieu of monetary reimbursement. The target completion date is October 2021.

OIG Response

The action plans identified in the consolidated response are responsive to the recommendations. The OIG will follow up on the implementation of the proposed actions and will close the recommendations when sufficient documentation of corrective actions has been received.

In its response to recommendation 8, VA generally addresses the recommendation. VA should also make the outreach functions listed in VA Manual 27-1, chapter 11 mandatory, as proposed in the report narrative. These outreach functions include establishing relationships with local agencies, organizations, and funeral homes that may be in custody of unclaimed veterans' remains and providing them with information for verifying veteran status as well as contact information for VBA points of contact who can provide assistance. Unless this outreach is made mandatory and performed on a recurring basis, VA may continue to miss opportunities to prevent the unclaimed remains of deceased veterans from being interred in mass graves or turned over to state anatomical boards.

VA concurred in principle with recommendation 9 and agrees that there is a gap in VHA oversight. The response states that the "policy lacked clarity." However, the OIG notes the VHA Decedent Affairs Directive specifically tasks the VHA under secretary for health with "ensuring overall VHA compliance with this directive." The directive also tasks the deputy under secretary for health for operations and management with, among other things, "providing oversight of VISNs [Veterans Integrated Services Networks] to assure compliance with this directive, relevant standards, and applicable regulations."

As for recommendation 11, although VA asserts that the casket and urn reimbursement program operates within legal requirements, the cases of suspected fraud referred to OIG criminal

investigators coupled with the uncertainty of NCA accounting managers and staff regarding their responsibilities when fraudulent activity may occur suggest an opportunity for NCA to consider alternatives to current practices as a means of managing risks. As the Government Accountability Office (GAO) has observed, “[f]raud poses a significant risk to the integrity of federal programs and erodes public trust in government.”⁹⁵ Accordingly, “[m]anagers of federal programs maintain the primary responsibility for enhancing program integrity” by strategically managing fraud risks and employing effective controls.⁹⁶ Consideration of alternatives such as providing caskets and urns for unclaimed deceased veterans rather than monetary reimbursement may further mitigate fraud risk in NCA’s reimbursement program.

⁹⁵ GAO, “A Framework for Managing Fraud Risks in Federal Programs,” July 2015.

⁹⁶ Ibid.

Appendix A: Applicable Laws, Regulations, and Policies

Table A.1 lists examples in order of precedence of the pertinent criteria related to deceased veterans whose remains are unclaimed.

Table A.1. Criteria in Order of Precedence

Term	Definition	Pertinent examples of criteria for deceased veterans whose remains are unclaimed identified by the OIG
Law	Act or statute	Pub. L. No. 112-260, The Dignified Burial and Other Veterans' Benefits Improvement Act of 2012 Pub. L. No. 114-315, December 16, 2016, Jeff Miller and Richard Blumenthal Veterans Health Care and Benefits Improvement Act of 2016
United States Code	Federal legislation signed into law and published in the United States Code	38 U.S.C. § 303 38 U.S.C. § 523 38 U.S.C. § 527 38 U.S.C. § 2302(a)(2) 38 U.S.C. § 2402 note and (a)(5) 38 U.S.C. § 3512 note sec 803(a) 38 U.S.C. § 5106 38 U.S.C. § 6303 38 U.S.C. § 7703(5)
Regulation	Federal regulations promulgated by a federal agency in the Code of Federal Regulations	5 C.F.R. § 1315.9(b)(1) 38 C.F.R. § 0.602(f) 38 C.F.R. § 1.15 38 C.F.R. § 3.1603 38 C.F.R. § 3.1707 38 C.F.R. § 3.1708 38 C.F.R. § 38.619 38 C.F.R. § 38.628
Office of Management and Budget Circular	Instructions or information used by federal agencies	Circular A-123, <i>Management's Responsibility for Enterprise Risk Management and Internal Control</i> , attachment, July 15, 2016

Term	Definition	Pertinent examples of criteria for deceased veterans whose remains are unclaimed identified by the OIG
Government Accountability Office	Responsible under the Federal Managers' Financial Integrity Act for publishing certain criteria and is an independent, nonpartisan agency that works for Congress	GAO, <i>Standards for Internal Control in the Federal Government</i> , Principle 3, GAO-14-704G, September 2014
Directives	Prescribe mandatory department or administration policies	VHA Directive 1601B.04, <i>Decedent Affairs</i> , December 1, 2017 VHA Directive 1030(1), <i>VHA Integrity and Compliance Program</i> , amended January 7, 2021
Procedures	Federal agency step-by-step process, which includes information in manuals and handbooks; description of organization structure, missions, functions, tasks, and authorities	VA Functional Organization Manual 2020, ver. 6, as of September 1, 2020 VA Manual 21-1, part 11, chap. 1, sec. a, topic 3.d VA Manual 21-1, part 11, chap. 1 sec. b, topics 7.c and d Benefits Assistance Service Procedures Manual 27-1, chap. 11 National Cemetery Scheduling Office, Request Submission Process for Unclaimed Remains, NCSO-EVD-004, October 2019 Department of the Treasury, Treasury Financial Manual, vol. 1, part 4A, chap. 2000; sec. 2045.05
Notices	Documents that make official announcements	Fact sheet: NCA, Unclaimed Veteran Remains, updated November 2020

Sources: As cited.

Appendix B: Benefits and Services for Deceased Veterans Whose Remains Are Unclaimed

For veterans who die under authorized admission at a VA facility or at a non-VA facility under authorized admission at VA expense, VHA is responsible for burial arrangements and expenses for unclaimed remains. For veterans who did not die while under VHA care, VBA and NCA administer the benefits listed in table B.1.

Table B.1. Eligible Applicants' Benefits for Unclaimed Veterans' Remains

Covered	VA benefit	Eligible applicant
Funeral home expenses	VBA Nonservice-Connected Burial Allowance	The person or entity that provided burial services for the unclaimed remains of a veteran
Transportation expenses <i>(Veteran is interred in a VA national cemetery)</i>	VBA Transportation Allowance	The person or entity that provided burial services for the unclaimed remains of a veteran
Suitable casket or urn	NCA Casket and Urn Reimbursement	The person or entity that paid for the veteran's casket or urn
Private burial plot <i>(Veteran is not interred in a VA national cemetery)</i>	VBA Plot Allowance	The person or entity that provided burial services for the unclaimed remains of a veteran
State veterans' cemetery plot <i>(Veteran is not interred in a VA national cemetery)</i>	VBA Interment Allowance <i>(Funds paid directly to state government)</i>	State government officials
Headstone or marker	NCA Standard Government Headstone or Marker	The person responsible for final disposition of unclaimed remains of a veteran

Source: The OIG developed this list of benefits from VA directives, websites, and application forms.

To apply for benefits, the appropriate applicant must take the following bulleted actions, as described in figure B.1.

Reimbursement for Funeral Home Services <ul style="list-style-type: none">• Submit VA Form 21P-530, Application for Burial Benefits, to VBA
Reimbursement for Transportation Expenses <ul style="list-style-type: none">• Submit VA Form 21P-530, Application for Burial Benefits, to VBA
Reimbursement for Casket or Urn <ul style="list-style-type: none">• Submit VA Form 40-10088, Request for Reimbursement of Casket/Urn, to NCA
Reimbursement for State Veterans' Cemeteries <ul style="list-style-type: none">• Submit VA Form 21P-530A, State Application for Interment Allowance, to VBA for burial in a state or private cemetery
Interment in VA-Administered National Cemetery <ul style="list-style-type: none">• The custodian must contact the National Cemetery Scheduling Office to determine eligibility and schedule interment.
Headstone or Grave Marker <ul style="list-style-type: none">• Submit VA Form 40-1330, Claim for Standard Government Headstone or Marker, to NCA

Figure B.1. Application requirements for burial-related benefits and services for unclaimed remains.

Source: The OIG used VA procedures, notice, and application forms to describe these requirements.

Once the eligible applicant provides all forms and supporting documents, VA will adjudicate the claim for reimbursement and issue payments for services rendered.

Appendix C: VA Program Offices, Key Government Agencies, and Other Organizations Involved with Benefits and Services for Unclaimed Remains

The review team used the VA Functional Organization Manual to identify program offices responsible for aspects of benefits and services for deceased veterans whose remains are unclaimed (tables C.1, C.2, C.3, and C.4).⁹⁷

Table C.1. Program Offices with VA-Wide Responsibilities

Office name	Role
Office of General Counsel Benefits Law Group	Provides legal advice regarding benefits administered by NCA and VBA. Ensures compliance with laws, regulations, and policies affecting VA benefits and NCA operations and that VA programs carry out the intended purpose of serving veterans.
Office of General Counsel Health Care Law Group	Provides advice to VHA regarding healthcare administration and operations. Ensures compliance with laws and that VA programs fulfill the intended purpose of serving veterans. Interprets and clarifies statutory requirements.
Office of Regulatory Policy & Management	Assumes responsibility for centralized management, control, and coordination of VA regulations. Ensures regulations are drafted clearly and comply with applicable legal and technical requirements. Advises the Secretary of Veterans Affairs and senior officials on all matters related to regulations, including coordination within VA and with other federal agencies.
Office of Enterprise Integration	Orchestrates and leads the continuous improvement of veteran and employee experience through effective enterprise integration of people, processes, technology, innovations, and maturing organizational management capabilities.
Office of Public and Intergovernmental Affairs National Veterans Outreach	Assesses, integrates, and coordinates outreach activities for VA. The office develops outreach plans and web resources to assist VA administrations and program offices' outreach efforts. The office also provides project management of significant VA marketing and advertising contracts and ensures all contracts specify measurable results for the outreach campaign. This office is also responsible by law for preparing the biennial outreach report to Congress on the outcomes of VA outreach programs.
Veterans Experience Office	Supports VA as the Secretary's customer experience insight engine and a shared service to partner with, support, and enable VA administrations and staff offices to provide the highest quality customer experience in the delivery of care, benefits, and memorial services to servicemembers, veterans, their families, caregivers, and survivors.

⁹⁷ VA Functional Organization Manual 2020, ver. 6, September 1, 2020.

Office name	Role
Office of Management	Supports the VA administrations and staff offices by providing strategic and operational leadership in budget, asset enterprise management, financial management, financial management business transformation service, business oversight, and revolving fund shared services. Also promotes public confidence through stewardship and oversight of VA business activities.
Office of Business Oversight–Program Integrity Office	Provides oversight, direction, and coordination for assessing fraud risks. Conducts reviews to detect and ultimately prevent fraud, waste, and abuse. Completes required annual reporting related to fraud prevention activities.

Source: OIG developed this list of offices from VA Functional Organization Manual 2020, ver.6, as of September 1, 2020. For this review, the Office of General Counsel is considered one program office with two law groups, as listed in Table C.1.

Table C.2. National Cemetery Administration Program Offices

Office name	Role
Office of the Deputy Under Secretary of Field Programs & Cemetery Operations	Administers the interment program and other statutorily based VA burial and memorial programs.
Office of the Executive Director of Field Programs	Leads burial and memorial programs, including the NCA Headstone, Marker, Niche Cover, Medallion, and Presidential Memorial Certificate programs; the NCSO; the First Notice of Death Office; the NCA portion of the appellate process; and the casket and urn reimbursement process for certain veterans. The executive director is responsible for assisting and responding to veterans, elected representatives, and other stakeholders regarding policies and programs for memorial benefits, eligibility determinations, and related issues. The executive director manages NCA's program that addresses statutory bars to benefits.
Legislative & Regulatory Service	Ensures that NCA has and maintains the legislative and regulatory authorities for providing burial and memorialization benefits, develops and publishes necessary policy documents to inform the public and NCA staff of programmatic and operational decisions, and obtains necessary guidance from the Office of General Counsel in support of NCA's leadership and management.
Finance Service	Conducts centralized accounting and financial accountability functions for NCA's national cemeteries. Responsible for administering good financial stewardship of accounting operations, internal controls, audit reviews, financial policy and reporting, and financial statements. Also oversees the administration's purchase card program.

Office name	Role
National Cemetery Scheduling Office	"Determines eligibility for burial (including pre-need determinations) and schedules committal and memorial services at VA national cemeteries. Burial is requested by veterans, their next of kin, funeral homes, coroners, public administrators, and other informants." Additionally, the NCSO manages the casket and urn reimbursement program. The NCSO assists claimants with obtaining documents when eligibility documentation is not readily available and "assists other stakeholders (to include, but not limited to, national and state and tribal cemetery directors and other field programs entities) with obtaining similar documentation so that they can make similar determinations and/or complete other key memorialization tasks, such as formatting inscriptions on headstones."

Source: OIG developed this list of program offices and quoted descriptions from VA Functional Organization Manual 2020, ver. 6, as of September 1, 2020.

Table C.3. Veterans Benefits Administration Program Offices

Office name	Role
Office of Field Operations	Oversees operations at VBA's district offices, VA regional offices, the Records Management Center, the National Work Queue, the Office of Outreach and Stakeholder Engagement, and VBA's National Contact Centers. Additionally, the office oversees operations at satellite offices that are in cities and districts with significant demand for benefits counseling. These operations consist of compensation and vocational rehabilitation and employment claims processed at all regional offices, pension claims processed at the three Pension Management Centers, and appeals associated with such claims. The office also supports the operation and delivery of loan guaranty and education benefits through regional office leadership and support.
Office of Field Operations Outreach & Stakeholder Engagement	Serves as an advocate for servicemembers, veterans, eligible beneficiaries, and other stakeholders to ensure they are knowledgeable and informed about accessing and receiving VA benefits and services. The office creates a consistent VBA message and provides oversight of regional offices' general outreach activities, in addition to outreach for special emphasis programs, such as those for women, minority, and elderly veterans. The essential mission is to educate and create awareness among potentially eligible veterans about the special programs created for their benefit.

Office name	Role
Office of Financial Management	Helps VBA serve veterans, employees, and taxpayers by effectively obtaining and accounting for financial and other resources and by effectively planning and measuring results. The office provides cost estimates, monitors transactions, and ensures accurate obligations and execution of funds for VBA.
Office of Performance Analysis & Integrity	"Develops and maintains the Enterprise Data Warehouse to generate recurring and ad hoc reports in response to VBA decision-making and business needs." The office "promulgates and posts reports displaying operating data in the most insightful graphics possible." It also "analyzes data and provides VBA managers with the situational awareness needed to optimize their operating and business functions."
Pension & Fiduciary Service	Administers VA's needs-based pension program for wartime veterans and their survivors, the dependency and indemnity compensation program for the survivors of veterans who die because of service-connected disabilities, the parents' dependency and indemnity compensation program for dependent parents, and burial benefits program for survivors and other individuals who paid for the burials or funerals of deceased veterans. The office also administers VA's fiduciary program for beneficiaries who are deemed to be unable to manage their VA benefits due to medical conditions or age.

Source: OIG developed this list of program offices and quoted descriptions from VA Functional Organization Manual 2020, ver. 6, as of September 1, 2020.

Table C.4. Veterans Health Administration Program Offices

Office name	Role
Office of Regulatory & Administrative Affairs	Ensures VHA properly implements new statutory authorities and executes and improves existing programs by ensuring that VHA regulations and national policies are clear, comply with legal and technical requirements, and are published in a timely manner. In turn, this helps the field provide timely, safe, and efficient medical and benefits delivery to veterans.
Finance Operations & Support Office	Provides policy analysis, quality assurance, and training functions. Develops VHA financial directives, provides input into VA Financial Policy volumes, and responds to field inquiries on financial policy.

Office name	Role
Office of Member Services	Provides oversight, review, and direct service for VA healthcare eligibility, enrollment, and decedent affairs; administration of healthcare benefits; and homeless support for veterans and beneficiaries.
Office of the Deputy Under Secretary for Health for Operations & Management	Operates VHA healthcare systems, medical centers, and outpatient sites of care. VHA's coverage area is divided into 18 Veterans Integrated Service Networks, each a shared system of care working together to better meet local healthcare needs and provide veterans greater access to care. The office is responsible for ensuring VHA program policies and regulations are executed and supported to fulfill the operating needs of VHA field operations.
Office of Compliance & Business Integrity	Provides guidance to the under secretary for health and other VHA leaders on integrity and compliance issues. Supports key VA and VHA strategic initiatives related to fraud, waste, and abuse efforts, as well as overall oversight and accountability efforts.
Office of the Deputy Under Secretary for Finance and Planning/Chief Financial Officer	Directs and provides leadership for a broad range of management activities, including budget and financial operations, strategic planning, performance management and reporting, demographic analyses, management and decision support, internal controls, program evaluations, Veterans Cemetery Grants compliance, and legislative and regulatory actions.
Office of the Assistant Under Secretary for Health for Support Services	Oversees the management of logistics, procurement, supply chain, capital assets, healthcare engineering, healthcare technology management, occupational safety and health, Member Services, and Veteran Canteen Service.
National Center for Patient Safety	Guides VA on patient safety policies and strategies to measure and mitigate harm to the veteran and those who support veteran care.
Mental Illness Research, Education & Clinical Centers	Field-based programs located across the country that promote effective prevention, treatment, rehabilitation and education policies and services. According to the director of education for the Rocky Mountain Mental Illness Research, Education and Clinical Center for VA Suicide Prevention, VA researchers are trying to merge VA and non-VA databases.

Office name	Role
VA Veterans Information Resource Center	Conducts research and collaborates with experts in the field to create a knowledge base of factual and evaluative information. Knowledge is shared with researchers to maximize the power of VA data and information systems and facilitate knowledge sharing among the data user community. The office is a Health Services Research and Development resource center. Its mission is to advance VA's capacity to use data effectively for research and quality improvement and to foster communication between research data users and the VA healthcare community.

Source: OIG developed this list of program offices from VA Functional Organization Manual 2020, ver. 6, as of September 1, 2020; VHA Directive 1030(1); VHA Integrity and Compliance Program, amended January 7, 2021; and organization websites.

The review team determined the following non-VA organizations provide benefits or services for deceased veterans whose remains are unclaimed (table C.5).

Table C.5. Key Government Agencies and Other Organizations

Organization name	Role
Federal Bureau of Investigation Office of Criminal Justice Information Services	FBI Criminal Justice Information Services manages the FBI Civil Name Index and Civil Fingerprint Card file. These databases include the fingerprints of approximately 70 million individuals. Before 1974, servicemembers generally had service numbers that were phased out in 1969. These are the only known databases that can cross-reference a service number with a social security number for the period 1930 through 1975. For unclaimed remains of veterans who served before the 1970s and whose service number is not known, this is the only database that can verify service, presuming the veteran never filed a claim with VBA.
Department of Justice Office of Justice Programs	The Office of Justice Programs provides federal leadership, grants, training, technical assistance, and other resources to improve the nation's capacity to prevent and reduce crime, assist victims, and enhance the rule of law by strengthening the criminal and juvenile justice systems. One such program is the National Institute for Justice, which administers the NamUS grant that can be used to help identify veterans' unclaimed remains.
National Missing and Unidentified Persons System	National Missing and Unidentified Persons System is a program administered by the National Institute of Justice that connects criminal justice agencies and families across the nation with information and resources to resolve missing, unidentified, and unclaimed person cases.
Cook County (Illinois) Office of Medical Examiner*	The Cook County Office of Medical Examiner is responsible for performing autopsies and postmortem examinations to determine cause and manner of death for individuals who die in this county. Its website contains a list of unclaimed persons and refers people who believe they may be next of kin to their point of contact.
Douglas County (Oregon) Veterans Service Office †	The office is accredited with the US Department of Veterans Affairs. Its veteran service officers assist veterans by providing advocacy for and education about veterans' claims with VA.
King County (Washington) Office of Medical Examiner	The King County Indigent Remains program provides cremation and burial for individuals who are indigent and who have died in King County. This program serves people whose families either could not be located or could not provide for the proper disposition of remains. Decedents in the program are cremated and then stored in a secure location at the medical examiner's office until a ceremony and burial are held.
Los Angeles County Office of Coroner-Medical Examiner	By state law, it is the responsibility of the office to inquire into and determine the circumstances, manner, and cause of deaths that fall within its jurisdiction. Los Angeles County has a procedure for ensuring that deceased veterans' unclaimed remains receive a dignified burial at Riverside National Cemetery.

Organization name	Role
New York City Office of Chief Medical Examiner	The medical examiner is responsible for deceased persons whose identities are unknown or if the next of kin is unknown. The medical examiner retains the remains for a period of time before interment at the City Cemetery or until the next of kin can be located.
Terrebonne Parish (Louisiana) Coroner's Office	A newspaper article from November 2019 explained that the chief investigator at the Terrebonne Coroner's Office was ensuring unclaimed remains of veterans received a dignified burial.
Yakima County (Washington) Coroner's Office	The office has jurisdiction for decedents who are not immediately claimed by relatives or friends. Unclaimed cremated remains are held by the coroner, and a list of the decedents is published on its website.
Missing in America Project	The mission of this federally recognized nonprofit entity is to locate, identify, and inter the unclaimed remains of veterans through the joint efforts of private, state, and federal organizations.
A Life Tribute, Inc.	A Life Tribute is the contracted vendor that handles unclaimed remains for Pinellas and Hillsborough Counties in Florida. It is a full-service funeral home that includes veteran specialists and provides memorial services.
Service Corporation International's Dignity Memorial Homeless Veterans Burial Program	This program's website states that it believes that all veterans deserve dignified funeral services and the military funeral honors in death that they are entitled to, regardless of their life circumstances.

Source: OIG developed this list from organization websites.

**The offices of coroners and medical examiners listed in this table include all those with which the review team had contact. This is not a comprehensive list of all coroners, medical examiners, or other agencies responsible for identifying deceased people.*

† The audit team engaged this veteran service office because it was involved with the issue that precipitated the review.

Appendix D: Scope and Methodology

Scope

The OIG conducted its review work from October 2019 through July 2021. The review included analyzing applicable VA policies and procedures concerning benefits and services relating to the final disposition of deceased veterans whose remains were unclaimed. The review objective was to determine whether VA had an effective governance structure that provided reasonable assurance that these veterans receive a dignified burial.

Methodology

To accomplish its objective, the review team

- identified and reviewed applicable laws, regulations, and procedures related to benefits and services for these deceased veterans;
- examined a statistically valid, randomized sample of records for veterans whose remains were unclaimed based on payments made by VBA for the period October 1, 2016, through June 30, 2019;
- reviewed VHA burial payment records for fiscal years 2017 through 2019;
- conducted site visits to
 - Bay Pines National Cemetery and the VA Medical Center,
 - Tampa VA Hospital,
 - St. Louis VA regional office, St. Louis VA Medical Center–John Cochran Division, NCSO, and Jefferson Barracks National Cemetery, and
 - VA central offices of NCA, VBA, and VHA in Washington, DC;
- interviewed or submitted written questionnaires to staff from VA, NCA, VBA, and VHA;
- interviewed representatives from the FBI and National Institute of Justice;
- engaged with community officials and representatives from community organizations who facilitate identification of and burial services for unclaimed veterans' remains;
- searched published news articles discussing discoveries of unclaimed veterans' remains and notices of funeral events for these veterans; and
- referred to VA a list that had been compiled by a government entity of decedents whose remains were unclaimed for potential VA action.

Internal Controls

The review team assessed the internal controls related to each of the five components of GAO's standards for federal agencies and their underlying principles. Two control environment deficiencies were found to be significant to the review objective: (1) management's exercising of oversight responsibility and (2) management's establishment of oversight structure, responsibility, and delegated authorities used to achieve their objectives.⁹⁸

Fraud Assessment

The review team assessed the risk that fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, significant within the context of the review objectives, could occur during this review. The team exercised due diligence in staying alert to any fraud indicators by

- identifying laws and regulations related to the review subject matter;
- considering previous reviews, audits, and inspections as reported by the OIG and the GAO regarding VA;⁹⁹
- soliciting the OIG's Office of Investigations for fraud indicators;
- reviewing OIG hotline complaints and concerns for indicators; and
- completing the Fraud Indicators and Assessment checklist.

The OIG did not identify any instances of fraud or potential fraud during this review.

Data Reliability

The team obtained computer-processed data from the VA Financial Management System and VBA Corporate Database to identify instances of payments made for veterans whose remains were unclaimed. The team also obtained records from the National Missing and Unidentified Persons System, which operates a database of unclaimed deceased persons. The team submitted questionnaires and conducted interviews with VA officials in all three administrations and the VA Office of Management to determine whether VA's data are reliable. The team concluded that VA's data are not reliable for identifying all relevant payments or all records of unclaimed remains that may be those of veterans known to VA. However, the team determined that the data are sufficient for the review's objective and included recommendations in the report for correcting the deficiencies identified.

⁹⁸ GAO, *Standards for Internal Control in the Federal Government*.

⁹⁹ GAO is an independent, nonpartisan agency that works for Congress.

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 E: VA Management Comments

Department of Veterans Affairs Memorandum

Date: October 12, 2021

From: Acting Assistant Secretary for Enterprise Integration (008); Acting Under Secretary for Health (10); Acting Under Secretary for Benefits (20); Chief Veterans Experience Officer (30); Under Secretary for Memorial Affairs (40); and Assistant Secretary for Management and Chief Financial Officer (004)

Subj: OIG Draft Report – Improvements Needed to Ensure Final Disposition of Unclaimed Veterans' Remains [Project No. 2019-09592-BI-0004]

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

Thank you for the opportunity to review and comment on the Office of Inspector General (OIG) draft report, *Improvements Needed to Ensure Final Disposition of Unclaimed Veterans' Remains*. The Department of Veterans Affairs (VA) concurs or concurs in principle with all recommendations.

VA recognizes the need to better coordinate across the enterprise to deliver the benefits and services that Veterans have earned and deserve, most especially for our most vulnerable populations, to include those Veterans whose remains are unclaimed. In the spirit of jointness, VA plans to stand up an Integrated Project Team led by a senior leader to develop actionable plans to ensure that the OIG's recommendations are fulfilled and that VA takes an enterprise-wide approach to developing long-term solutions.

The OIG removed point of contact information prior to publication.

(Original signed by)

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Attachment

Department of Veterans Affairs Response

Comments on OIG Draft Report

Improvements Needed to Ensure Final Disposition of Unclaimed Veterans' Remains

[Project No. 2019-09592-BI-0004]

VA provides the following comments:

The Department of Veterans Affairs (VA or the Department) believes that every Veteran deserves a dignified burial. The issue of unclaimed Veterans' remains is a complex one that spans multiple organizations within VA and requires outreach and coordination with coroners, funeral home staff, state and local government personnel, Veterans groups and others. For these Veterans, not knowing their own final preferences, the Department will work with all partners to ensure that they are cared for in recognition of their service to a grateful Nation.

VA concurs or concurs in principle with OIG's findings and addresses the specific recommendations below.

Recommendation 1: Designate a senior accountable official or program office for the full scope of benefits and services provided on behalf of deceased veterans whose remains are unclaimed. This official or office should be charged with ensuring that VA's benefits and services for unclaimed veterans comply with applicable federal enterprise risk management and internal control standards.

VA's Response: Concur. VA will stand up an Integrated Project Team (IPT) that will be led by a senior accountable official. The IPT will be responsible for integrating and implementing the recommendations in this report, as well as designing and conducting the program evaluation discussed in recommendation 2. The IPT should provide a recommendation on long-term organizational responsibility and governance by its conclusion.

Status: In Progress **Target Completion Date:** October 2022

Recommendation 2: Conduct a program evaluation of all VA benefits and services for deceased veterans whose remains are unclaimed in compliance with applicable laws and VA regulations. This evaluation should consider the extent to which existing law requires VA to conduct outreach on behalf of deceased veterans whose remains are unclaimed. This evaluation should also ensure that benefits and services are assigned to the most appropriate VA program offices and that these offices have authority to administer these programs.

VA's Response: Concur. VA will stand up an Integrated Project Team (IPT) that will be responsible for integrating and implementing the recommendations in this report, as well as designing and conducting the program evaluation in this recommendation in accordance with 38 CFR § 1.15, standards for program evaluation. The overall scope of the program evaluation will include an assessment from stakeholders on current practices and recommendations for optimizing processes, quantitative assessment of existing data, qualitative and mixed-methods assessment of current businesses processes, surveys of stakeholder experience and legal and policy analysis of regulations.

Status: In Progress **Target Completion Date:** October 2022

Recommendation 3: Coordinate and implement data-sharing agreements with other agencies or organizations with records of deceased veterans whose remains are unclaimed, or veterans not included in VA databases.

VA's Response: Concur. VA will establish data sharing agreements with federal agencies and non-federal organizations that hold records of deceased Veterans whose remains are unclaimed where appropriate. This recommendation is consistent with and in accordance with the current VA Data Strategy that promotes integrating VA data, licensing commercial data, leveraging data collected by other federal and non-federal organizations, and treating data as a strategic asset to improve operational decision support.

VA will complete an assessment of available data sources of records of deceased Veterans whose remains are unclaimed, including those specifically named in the OIG report, and pursue a templated approach to implementing data sharing agreements with the appropriate organizations as deemed necessary and sufficient by the IPT and associated VA enterprise governing bodies.

Status: In Progress Target Completion Date: August 2022

Recommendation 4: Determine eligibility and take action to facilitate dignified burials for persons with unclaimed remains whose records the OIG referred to VA.

VA's Response: Concur. The National Cemetery Administration (NCA) continuously works with custodians of remains across the nation when we receive requests from them to determine eligibility. VA has begun the process of determining which of the 9,000 names referred to VA by OIG from the Department of Justice's National Missing and Unidentified Persons System (NamUs) are Veterans who would be eligible for burial. Initially, NCA analysts who regularly coordinate with remains custodians will assess the utility of NamUs to facilitate burials for eligible individuals and report to the IPT to determine next steps by November 1, 2021.

Notwithstanding VA's potential ability to determine that some of these individuals are eligible for burial in a VA national cemetery, VA will likely encounter the issue that it cannot compel those in possession of, and/or responsible for, disposition of unclaimed remains to submit a claim to VA for burial or to arrange for another type of dignified burial. Moreover, VA does not have the authority to subvert State and local laws and assume responsibility for remains. VA highlighted these issues in our 2018 Report to Congress on Unclaimed Veteran's Remains.

Status: In Progress Interim Completion Date: November 2021

Recommendation 5: Develop a comprehensive estimate of the number of deceased veterans whose remains are unclaimed awaiting burial, including those held at locations other than funeral homes.

VA's Response: Concur. The definition of "comprehensive" will be determined by VA after proper consideration of relevant constraints such as time, human capital, availability of data sources, and strategic priorities. VA will complete an internal study of its existing processes and capabilities through the IPT and other relevant enterprise governance bodies to identify deceased Veterans whose remains are unclaimed and develop an analysis of alternatives (AoA) to identify and prioritize the most efficient courses of action to properly identify locations with unclaimed Veteran remains and agencies/organizations with records of deceased Veterans whose remains are unclaimed. The IPT will leverage the results of the AoA to develop a one-time "comprehensive estimate" of deceased Veterans whose remains are unclaimed and awaiting interment [sic].

Status: In Progress Target Completion Date: August 2022

Recommendation 6: Implement controls for payments made to individual payees or other entities on behalf of deceased veterans with unclaimed remains that can be cross-referenced across current VA payment systems and ensure that staff involved with issuing payments are trained in correct use of these controls.

VA's Response: Concur. VA will implement post payment reviews and controls to individuals or other entities on behalf of deceased Veterans with unclaimed remains that can be cross referenced across current VA payment systems. This will ensure that VA staff involved with issuing payments are trained in the correct use of these controls.

VA is replacing its legacy financial management system with a new, enterprise-wide Integrated Financial and Acquisition Management System (iFAMS). iFAMS can be configured with codes to identify duplicate payments and impacted Veterans. Implementing OIG's recommendation into iFAMS will also require developing an interface with the VA Administrations to get the detailed benefit payment information. Integration with the dependent systems is planned for Fiscal Years 2025-2026.

In the interim, VA is training employees to provide post-payment analysis and to cross-reference and identify duplicate payments to Veterans, which can be pursued by coordinating data sets.

Status: In Progress Target Completion Date: March 2022

Recommendation 7: Implement monitoring mechanisms, procedures, and recurring training for VA Regional Office directors on their responsibilities for facilitating burials for deceased veterans whose remains are unclaimed.

VA's Response: Concur. VBA will implement monitoring mechanisms, procedures, and recurring training for VA Regional Office directors on their responsibilities for facilitating burials for deceased Veterans whose remains are unclaimed.

Status: In Progress Target Completion Date: March 2022

Recommendation 8: The Under Secretary for Benefits should require points of contact for indigent and unclaimed veterans' outreach to complete the outreach functions listed in VA Manual 27-1, chapter 11. VBA should ensure points of contact receive recurring training in these tasks and implement ongoing compliance activities.

VA's Response: Concur. VBA will implement a process to ensure points of contact for outreach to indigent and unclaimed Veterans are made available to the public. Additionally, VBA will provide recurring training to the points of contact and will implement ongoing compliance activities for this area.

Status: In Progress Target Completion Date: March 2022

Recommendation 9: Direct VHA leadership to assess the extent to which personnel in the former VHA Office of Operations Management and the VHA Office of Member Services were not performing required oversight activities and take appropriate action.

VA's Response: Concur in Principle. The Veterans Health Administration (VHA) found the national policy lacked clarity regarding VHA's oversight functions. During the OIG's review, this was identified as a gap. When the gap was identified, the Assistant Under Secretary for Operations (former DUSHOM) chartered an IPT to review the decedent affairs process in the field and develop recommendations for national oversight. Those recommendations are in progress and once VA completes the overall program evaluation as outlined in recommendation 2, the VHA policy will be revised for clarity. VHA is also considering where the oversight function should reside within VHA.

Status: In progress Target Completion Date: October 2022

Recommendation 10: Implement system indicators in NCA systems to show when veterans' remains are unclaimed without relying on a manually updated spreadsheet. These system indicators should enable tracking mechanisms to ensure required follow-ups are performed on completed burial eligibility determinations without a scheduled interment and identify repeat burial eligibility requests.

VA's Response: Concur. In the 2018 Report to Congress on Unclaimed Veteran's Remains, NCA indicated it was planning to develop system indicators and tracking mechanisms in its new operations system, the Memorial Benefits Management System (MBMS), to improve effectiveness and efficiency. NCA is scheduled to start using MBMS release 2.9 which contains one of these scheduled improvements in September 2021, and will assess the new capability to determine whether it meets the OIG's recommendation.

Status: In Progress Target Completion Date: December 2021

Recommendation 11: The Under Secretary for Memorial Affairs should in coordination with the Secretary's Center for Strategic Partnerships, assess options for providing a suitable casket or urn to a deceased veteran whose remains are unclaimed rather than a monetary reimbursement.

VA's Response: Concur in principle. VA's current reimbursement program for caskets and urns purchased for unclaimed Veterans is consistent with the underlying statutory authority and is an effective means of implementing this program. NCA will research to determine whether direct provision of casket and urns would aid in these efforts and if so, will coordinate with appropriate organizations to assess options for providing a suitable casket or urn for a deceased Veteran whose remains are unclaimed rather than a monetary reimbursement.

Status: In Progress Target Completion Date: October 2021.

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

Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
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Bruce Nielson, who contributed to the initial stages of this project, passed away in 2020. Bruce was a trusted attorney advisor and a dedicated and affable colleague; his keen intellect and good judgment were greatly valued. He is missed.

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