

VA Office of Inspector General

OFFICE OF AUDITS AND EVALUATIONS



Veterans Health Administration

*Review of
Alleged Improper Pay
at Hudson Valley
Health Care System*

September 30, 2015
15-02053-537

ACRONYMS

CY	Calendar Year
FWS	Federal Wage System
HR	Human Resources
HVHCS	Hudson Valley Health Care System
OIG	Office of Inspector General
PAID	Personnel and Accounting Integrated Data
SF	Standard Form
VA	Department of Veterans Affairs
VISN	Veterans Integrated Service Network

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Report Highlights: Review of Alleged Improper Pay at VHA's Hudson Valley Health Care System

Why We Did This Review

In January 2015, the Office of Inspector General (OIG) received an allegation that wage rates paid to Federal Wage Service (FWS) employees within the Hudson Valley Health Care System (HVHCS) were inappropriate. The HVHCS is a two-campus system (Castle Point and Montrose) where the campuses have separate, geographically based, wage rate schedules for FWS employees. The complainant alleged wage rates for FWS employees working at the Castle Point campus were inappropriately set at the higher Montrose wage rate.

What We Found

We substantiated the allegation that wage rates paid to FWS employees in the Engineering and Environmental Management Services at the Castle Point campus were incorrect. We found all 256 FWS employees in the Engineering and Environmental Management Services were assigned Montrose as their official duty station, regardless of whether they regularly performed their duties at Montrose or Castle Point.

We determined that 104 of the 256 HVHCS FWS employees in the Engineering and Environmental Management Services performed their regular duties at the Castle Point campus during calendar year (CY) 2014. These 104 employees incorrectly received the higher Montrose wage rate instead of the correct wage rate for Castle Point.

We found management officials in the Engineering and Environmental Management Services did not follow VA policy on determining employees' official duty stations. In addition, we found Human Resources

oversight on ensuring the accuracy of official duty stations for employees was insufficient.

We estimated HVHCS's use of inappropriate wage rates for the Castle Point FWS employees in the Engineering and Environmental Management Services resulted in overpayments of about \$592,550 in CY 2014. If HVHCS does not correct the official duty station for the 104 employees, this could result in additional overpayments of about \$3 million over the next 5 years.

What We Recommended

We recommended the Interim Director of the Veterans Integrated Service Network (VISN) 3 ensure HVHCS management takes immediate steps to correct inappropriate wage rates paid to FWS employees and improve controls over the designation of official duty stations. We also recommended the Interim Director take steps to determine whether administrative actions are appropriate to hold HVHCS officials accountable.

Agency Comments

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

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

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

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RESULTS AND RECOMMENDATIONS

Allegation **Hudson Valley Health Care System Used Improper Wage Rates for Federal Wage Service Employees**

On January 21, 2015, the Office of Inspector General (OIG) received an allegation that wage rates paid to Federal Wage Service (FWS) employees within the Hudson Valley Health Care System (HVHCS) were inappropriate. The HVHCS is a two-campus system (Castle Point and Montrose) where the campuses have separate, geographically based, wage rate schedules for FWS employees. The complainant alleged wage rates for FWS employees working at the Castle Point campus were inappropriately set at the higher Montrose wage rate. We substantiated the allegation that many Castle Point FWS employees are paid at the higher Montrose rate.

Criteria

Title 5, Code of Federal Regulations (CFR), Part 531.605(a)(1), Determining an Employee's Official Worksite, and VA Handbook 5007/48, Part III, Chapter 9, Paragraph 1, define an employee's official worksite as the location where the employee regularly performs his or her duties. An employee's official worksite is also their official duty station.

Title 5, CFR, Part 532, Prevailing Rate System, establishes the requirements for the FWS. As defined by the Office of Personnel Management, the FWS is a uniform pay-setting system that covers Federal blue-collar employees who are paid by the hour. One goal of the system is to ensure Federal trade, craft, and laboring employees within a local wage area who perform the same duties receive the same rate of pay.

VA policy also states an employee's official duty station is the location where the employee regularly performs his or her duties. An employee's official duty station is determined when their manager or supervisor submits a Standard Form (SF)-52, Request for Personnel Action, to the servicing Human Resources (HR) department. HR personnel then input the information from the SF-52 into the Personnel and Accounting Integrated Data (PAID) system, thereby creating the employee's official duty station. This determines the rate of pay for a given employee.

What We Did

We conducted our review from May through August 2015. To review this allegation, we did the following:

- Conducted interviews with HVHCS Service Chiefs for Engineering, Environmental Management, Nutrition and Food, and HR
- Conducted interviews with the General Foremen for the Castle Point Engineering and Environmental Management Services

- Obtained and examined PAID records and FWS wage rate schedules to determine if the appropriate wage rates were paid to all FWS employees
- Obtained and reviewed reports, organizational charts, and union rosters to determine where FWS employees worked during calendar year (CY) 2014
- Calculated the CY 2014 overpayments associated with the use of inappropriate wage rates for certain Castle Point employees

What We Found

We substantiated the allegation that wage rates paid to FWS employees working for the Engineering and Environmental Management Services at the Castle Point campus were inappropriate. We found HVHCS staff assigned Montrose as the duty station for all 256 FWS employees in the Engineering and Environmental Management Services, regardless of whether they regularly performed their duties at Montrose or Castle Point. Montrose has a higher wage rate for each grade than Castle Point.

We determined that 104 of the 256 HVHCS FWS employees in the Engineering and Environmental Management Services performed their regular duties at the Castle Point campus during CY 2014. These 104 employees incorrectly received the higher Montrose wage rate instead of the correct wage rate for Castle Point. For example, in CY 2014, the Montrose hourly wage rate for a Wage Grade 02, Step 5, employee was \$18.88 compared to an hourly wage rate of \$14.95 for Castle Point. The use of the incorrect hourly wage rate for an employee at this grade and step resulted in an overpayment of approximately \$8,170 during CY 2014. We estimated HVHCS's use of inappropriate wage rates for the Castle Point FWS employees in the Engineering and Environmental Management Services resulted in overpayments of approximately \$592,550 in CY 2014. If HVHCS does not correct the official duty station for these 104 employees, this could result in additional overpayments of approximately \$3 million over the next 5 years.

Why This Occurred

We found HVHCS management officials in the Engineering and Environmental Management Services did not follow guidance on determining employees' official duty stations. In addition, we found insufficient oversight by HVHCS HR to ensure the accuracy of employees' official duty stations.

Policy Over Designation of Official Duty Station Not Followed

Management officials for the Engineering and Environmental Management Services assigned Montrose as the duty station for all FWS employees working within these services regardless of whether they regularly performed their duties at Montrose or Castle Point. Some officials for these services reported they believe HVHCS management has used Montrose as the official duty station for its employees since the late 1990s. These officials reported Montrose and Castle Point were separate facilities before the two campuses

merged to form HVHCS in the late 1990s. The distance between Montrose and Castle Point is approximately 30 miles.

One Engineering Service official reported the initial plan was to hire FWS employees for the Montrose campus and have employees go to the Castle Point campus as needed. This was intended to justify the designation of Montrose as the official duty station for FWS employees in the Engineering and Environmental Management Services. After this plan was determined to be inefficient and ineffective, HVHCS management began hiring employees to work specifically at either the Castle Point or Montrose campus. However, instead of identifying employees' official duty stations as either Castle Point or Montrose, it continued the practice of designating all the employees' duty stations as Montrose.

Officials from Engineering and Environmental Management Services acknowledged their FWS employees are dedicated to support either the Castle Point or the Montrose campus. They provided organizational charts and time and leave listings, which showed FWS employees in these services were assigned to either the Castle Point or Montrose campus. Some officials also reported employees rarely travel between the two locations and when they do, it is typically for training or to provide assistance on an as-needed basis.

A management official for the Nutrition and Food Service reported their service assigns an employee's duty station based on where he or she works. This official reported her employees' assigned duty stations are either Castle Point or Montrose. Our analysis of PAID records and the PAID -31A, Monthly Position Report, showed duty stations for Nutrition and Food Service employees were assigned based on where the employees performed their duties.

*Insufficient
Monitoring of
Official Duty
Stations*

We found management officials for the Engineering and Environmental Management Services disregarded VA policy on determining employees' official duty stations. The HVHCS Chief of HR reported the HR staff relies on the services to determine their FWS employees' official duty station. Services identify employees' official duty station on the SF-52 they provide to HR. The HVHCS Chief of HR reported HR has no formal policies or procedures to monitor or verify the accuracy of employees' official duty stations.

HVHCS HR management reported the facility did perform a review to verify employees' official duty stations. In January 2014, VA's Office of Human Resources and Administration requested VA organizations verify all employees' official duty stations. This request contained instructions to have each supervisor and manager within the organization conduct a review of all official duty stations and submit SF-52s to correct any errors identified. Included in this request was a standardized report, the P-41A, which

identified the official duty station for all HVHCS employees by city, county, and state.

In February 2014, HVHCS officials submitted a certification stating they had completed their review of employee duty stations and made corrections, when applicable. HR management provided us the SF-52s submitted as a result of this review. Our review of the SF-52s showed the HVHCS did not make any corrections related to the official duty station for FWS employees in the Engineering and Environmental Management Services. At the time of our review, VA's Office of Human Resources and Administration had not requested or required this type of review in 2015.

The HVHCS Chief of HR also reported PAID generates a monthly position report. This report shows the official duty station of all HVHCS employees. While this report is a valuable tool, the Chief of HR stated HR does not use the report to monitor or verify the accuracy of employees' official duty stations. Our review of the position reports for January and March 2015 showed all FWS employees in the Engineering and Environmental Management Services were assigned Montrose as their official duty station.

Managers or supervisors provide HR their employees' official duty station, which HR personnel input into PAID. HVHCS HR staff should take steps to ensure this information is accurate. HR staff should provide periodic training to HVHCS managers and supervisors on the process of how to determine an employee's official duty station. In addition, HR personnel should perform periodic reviews to determine whether employees' assigned official duty stations are accurate. For example, a periodic review of the monthly position report by HVHCS HR staff would have showed all FWS employees in the Engineering and Environmental Management Services were assigned Montrose as their official duty station. It is reasonable to assume one would then question managers or supervisors within these services on the accuracy of Montrose as the duty station for all their employees.

We found HR performs no monitoring activities to ensure the accuracy of employees' duty stations. Because of a lack of monitoring activities, the duty stations in PAID for Engineering and Environmental Management Services employees were inaccurate. This inaccuracy directly influenced the wage rates paid to FWS employees.

***Use of
Inappropriate
Wage Rates***

We determined the wage rates paid to FWS employees working in the Engineering and Environmental Management Services at the Castle Point campus were inappropriate. Based on the use of the inappropriate wage rates for these employees, we determined these employees were overpaid by approximately \$592,550 in CY 2014. HVHCS management must review and correct, if necessary, the official duty stations of its FWS employees. If HVHCS management does not accurately designate its FWS employees'

official duty stations, it may result in additional improper overpayments of approximately \$3 million over the next 5 years.

Recommendations

1. We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System conducts a review of all Federal Wage Service employees' official duty stations.
2. We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System takes action to correct any inappropriate Federal Wage Service employees' official duty stations and wage rates.
3. We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System provides training to all management and Human Resources personnel on how to correctly determine an employee's official duty station.
4. We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System develops procedures to monitor the accuracy of Federal Wage Service employees' official duty station.
5. We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review and consult appropriate VA offices, including the Office of General Counsel, to determine whether administrative action is appropriate for those officials in the Engineering, Environmental Management, and Human Resources Services who did not adequately review or correct employees' official duty stations in response to the 2014 Office of Human Resources and Administration's request for verification of all employees' official duty stations.

Management Comments and OIG Response

The Interim Director of Veterans Integrated Service Network 3 concurred with our recommendations and provided plans for corrective action. We consider the actions for Recommendation 4 and 5 acceptable. We do, however, have concerns regarding the proposed action to implement a rotation schedule between the two campuses as addressed in Recommendations 1, 2, and 3. We contacted a representative from the Office of Human Resources and Administration who reported that if management has a legitimate reason to rotate employees they could. However, each time an individual rotates out of a location, their duty station and pay rate would need to change to the new location.

The action submitted for Recommendation 3 does state that Human Resources contacted Regional Counsel requesting clarification of an official

worksite and to ensure the proposed rotation policy is within the letter of the law. We recommend implementation of any rotation plan not take place until a response is obtained from Regional Counsel. Until such a response is obtained, we recommend management update current employees' workstations and wage rates to reflect where they are actually working. We will monitor implementation of planned actions and will close recommendations when we receive sufficient evidence demonstrating progress in addressing the issues identified. Appendix B provides the full text of the Interim Director's comments.

**Data
Reliability**

We used computer-processed data from VA's PAID system to identify FWS employees who worked in HVHCS during CY 2014, and to identify their duty station and effective wage rate. In addition, we used these data to calculate employee overpayments. To test the reliability of the data, we compared relevant data records contained in the PAID system with employees' SF-50s, Notification of Personnel Action, applicable FWS wage rate schedules, and employee time and attendance information. We concluded the data were appropriate and sufficient for the review of this allegation.

**Government
Standards**

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

Appendix A Potential Monetary Benefits in Accordance With Inspector General Act Amendments

Recommendation	Explanation of Benefits	Better Use of Funds	Questioned Costs
1 and 2	Value of inappropriate wage payments identified during our review	\$0	\$592,553
1 and 2	Value of wage overpayments during the next 5 years if appropriate corrective action is not taken	\$2,962,765	\$0
Total		\$2,962,765	\$592,553

Appendix B Interim VISN 3 Director Comments

Department of Veterans Affairs

Memorandum

Date: September 15, 2015
From: Interim Network Director, Veterans Integrated Service Network 3 (10N3)
Subj: Draft OIG Report – Veterans Health Administration: Review of alleged improper pay at Hudson Valley Healthcare System.
To: Assistant Inspector General for Audits and Evaluations (52)

1. The VA New York/New Jersey VISN Integrated Service Network (VISN3) has reviewed and concurs with the draft report regarding the allegation that wage rate paid to federal wage service employees, within the Hudson Valley Healthcare System, working at the Castle Point campus were inappropriately set at the higher Montrose wage rate.
2. Should you have questions concerning the information submitted, please do not hesitate to contact me at telephone number 718-741-4134.



Joan McInerney, MD, MBA, MA, FACEP

Attachment

VETERANS HEALTH ADMINISTRATION
 VISN 3 – VA Hudson Valley Health Care System
Action Plan

Draft OIG Report – Review of Alleged Improper Pay at Hudson Valley Health Care System

Recommendation 1: We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System conducts a review of all Federal Wage Service employees' official duty stations.	
<u>VISN 3 Comments</u> Concur.	Action Plan: VA Hudson Valley HCS is in the process of completing this action item. A review of the duty stations for Engineering, Environmental Management Services was conducted by Human Resources Management Service to determine the appropriate duty station on August 31, 2015, and September 2, 2015. Management officials from each of these services met individually with Human Resources and discussed the work assignment of each employee. Human Resources provided them with a listing of their employees with the current duty stations for them to review. Once reviewed, a data analysis was conducted. The analysis of the wage grade employees showed that 35.7% of EMS employees; 44.16 % of Engineering employees were incorrectly assigned to the Montrose duty station. Organizational charts will be updated to designate each position and the duty site location. Effective immediately, all new recruitments will post the appropriate duty location. All newly hired employees will be paid based on their official duty station locations. Management, in conjunction with union partners, is determining a rotation schedule for current affected employees. Services are interviewing each employee to determine interest in rotating to the Montrose campus. Facility leadership will assure that appropriate monitoring mechanisms are in place to ensure policies and practices are compliant with Federal pay guidelines.
Supporting Documentation:	<i>Attachment Provided (Note: Due to the length of the attachments, they were not included in this report.)</i>
Status:	<input checked="" type="checkbox"/> In process <input type="checkbox"/> Completed, Request closure
Recommendation 2: We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System takes action to correct any inappropriate Federal Wage Service employees' official duty stations and wage rates.	
<u>VISN 3 Comments</u> Concur.	Action Plan: As previously mentioned in the response to recommendation number 1, VA Hudson Valley management is determining, with local labor partners, a rotation schedule of Federal Wage System (FWS) employees at the Castle Point campus to rotate to the Montrose campus to retain current pay at the Montrose pay rate. Management and the union partners consider this to be the most feasible alternative. Management will be surveying all Engineering, Environmental Management employees by October 30, 2015, to determine interest in rotating to the Montrose campus and will analyze the feasibility and will develop quality monitors to ensure compliance. Survey data will be evaluated and results provided to facility leadership by November 6, 2015. Employees that choose to forego rotations and remain at the Castle Point campus will be moved under the Castle Point pay rate. All employees willing to rotate will adhere to the rotation schedule created by facility management. For those willing to rotate, a priority listing by seniority will be maintained in Human Resources for each service. Human Resources will meet with the leadership teams of the affected services and walk through their individual plans for implementation. Human Resources will review checks and balances and test the monitoring mechanism. Once completed, Human Resources will present the proposed plans of the affected services to the Medical

	<p>Center Director and Associate Director. If the Medical Center Director and Associate Director are comfortable with the plan, the plan will be presented to the VISN Director by December 1, 2015. Once approved, full implementation of the plan will be completed by December 15, 2015. For vacancies that occur at the Montrose campus, the established priority listing will be used until all those willing to rotate have been moved to the Montrose campus. Organizational charts will be updated to reflect duty station locations and will be routed through the Staffing and Classification Sections of Human Resources.</p> <p>Human Resources will conduct random audits based on the rotation schedule established monthly to ensure that all employees are rotating as mandated. Monitoring of the rotations will be conducted quarterly. Service leadership will be required to provide a signed attestation that the information provided is correct.</p>
Supporting Documentation:	
Status:	<p><input checked="" type="checkbox"/> In process</p> <p><input type="checkbox"/> Completed, Request closure</p>
<p>Recommendation 3: We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System provides training to all management and Human Resources personnel on how to correctly determine an employee's official duty station.</p>	
<p><u>VISN 3 Comments</u></p> <p>Concur.</p>	<p>Action Plan:</p> <p>Human Resources has contacted Regional Counsel to request clarification on the CFR 531.605 which states "the official worksite is the location of an employee's position of record where the employee regularly performs his or her duties" to determine the feasibility of the proposed plan to rotation. The request was to determine the correct implementation of "regular and reoccurring" as it is outlined in the CFR to ensure that we are within the letter of the law when determining the rotation schedule for the facility.</p> <p>Within 30 days of receipt of Regional Counsel's official opinion, Human Resources will create training materials and conduct a symposium for all management officials and Human Resources personnel based on the guidance received from Regional Counsel. VA Hudson Valley Human Resources will obtain signed certification of retraining from each management official and member of Human Resources attesting that they understand how to correctly determine an employee's official duty station. Presently, we are announcing positions for the campuses for which the employee will be completing their work assignment(s).</p>
Supporting Documentation:	
Status:	<p><input checked="" type="checkbox"/> In process</p> <p><input type="checkbox"/> Completed, Request closure</p>
<p>Recommendation 4: We recommended the Interim Director of Veterans Integrated Service Network 3 ensure management at the Hudson Valley Health Care System develops procedures to monitor the accuracy of Federal Wage Service employees' official duty station.</p>	
<p><u>VISN 3 Comments</u></p> <p>Concur.</p>	<p>Action Plan:</p> <p>VA Hudson Valley Human Resources Management Service recently hired a Supervisor for Recruitment and Placement that will also be responsible for quality management of recruitment actions (SF-52s) which includes the review of all requests</p>

	<p>for staff members from all services within the facility along with the organizational charts for each service when new requests are made. The additional level of review will ensure that employee duty stations are accurate in the future. Consistent use of the Recruitment Checklist will be required of all HR Staffing Specialists.</p> <p>Employees and supervisors for the effected services will be required to rotate once rotation schedules are established. Human Resources will randomly conduct site audits to ensure that all staff members are rotating. On a quarterly basis, position management reviews will be conducted by Human Resources personnel. Service leadership will be required to provide a signed attestation that the information provided is correct. By November 1, 2015, all organizational charts for each service will reflect duty stations for all positions.</p>
Supporting Documentation:	<i>Attachment Provided (Note: Due to the length of the attachments, they were not included in this report.)</i>
Status:	<p><input type="checkbox"/> In process</p> <p><input checked="" type="checkbox"/> Completed, Request closure</p>
<p>Recommendation 5: We recommended the Interim Director of Veterans Integrated Service Network 3 conduct a review and consult appropriate VA offices, including the Office of General Counsel, to determine whether administrative action is appropriate for those officials in the Engineering, Environmental Management, and Human Resources Services who did not adequately review or correct employees' official duty stations in response to the 2014 Office of Human Resources and Administration's request for verification of all employees' official duty stations.</p>	
<p><u>VISN 3 Comments</u></p> <p>Concur.</p>	<p>Action Plan:</p> <p>The Director, VA Hudson Valley HCS will require that each service provide an annual certification of official duty stations and that the aforementioned recommendations will be followed to ensure that official duty stations are correct. Training for all new supervisors will be provided in TMS for determining official duty stations in order for us to accurately record that supervisors have received the required training.</p> <p>Hudson Valley Leadership along with the VISN met with Regional Counsel on September 14, 2015, and determined that further investigation is necessary for us to determine culpability of those involved and allow us to ensure due diligence is met. An investigation will be completed within 30 days.</p>
Supporting Documentation:	
Status:	<p><input checked="" type="checkbox"/> In process</p> <p><input type="checkbox"/> Completed, Request closure</p>

Appendix C Office of Inspector General Contact and Staff Acknowledgments

OIG Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
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Acknowledgments	Nick Dahl, Director Zachery Jensen Michael Cannata Ronald Comtois Lee Giesbrecht Victor Rhee
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