

VA Office of Inspector General

OFFICE OF AUDITS AND EVALUATIONS



Department of Veterans Affairs

*Review of
Alleged Use of Wrong
VA Funds To Purchase
Information Technology
Equipment*

September 29, 2017
16-00753-338

ACRONYMS

HCS	Health Care System
IT	Information Technology
MS&C	Medical Support and Compliance
OGC	Office of General Counsel
OIG	Office of Inspector General
OI&T	Office of Information and Technology
PACS	Picture Archiving and Communication System
VA	Department of Veterans Affairs
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network

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Highlights: Review of Alleged Use of Wrong VA Funds To Purchase Information Technology Equipment

Why We Did This Audit

In November 2015, the then Chairman of the U.S. House of Representative's Committee on Veterans' Affairs referred an allegation to the Office of Inspector General that Veterans Integrated Service Network (VISN) 23 may have misused medical funding when procuring information technology (IT) resources. The allegation indicated that purchase orders and contracts appeared to bundle together IT hardware and software with medical equipment while classifying the purchases exclusively as medical equipment. Consequently, the Chairman requested that the OIG determine whether appropriate funds were used and the required procedures followed for 30 specific purchase orders and the associated contracts.

What We Found

We did not substantiate the allegation that VISN 23 bundled together IT hardware and software purchases with medical equipment while classifying the purchases exclusively as medical equipment. We determined that the 30 purchase orders, totaling about \$57.9 million, and the associated contracts were for IT hardware, software, and services dedicated to the delivery of patient care. We found that all 30 purchase orders were appropriately funded with medical appropriations.

However, we found that VISN 23 improperly funded one purchase for patient WiFi and cable television services, totaling about \$245,000, by using the wrong type of medical appropriation. VISN 23 used Medical Support and Compliance funds instead of Medical Services funds. This

occurred because the VA's Office of Information and Technology guidance on what VISN 23 was allowed to fund with IT appropriations was outdated, unclear, and incomplete. Furthermore, the Office of General Counsel's (OGC) determination that funding patient WiFi using Medical Services funds was acceptable was not communicated to the Veterans Health Administration's Chief Financial Officer.

What We Recommended

We recommended the VISN 23 Director consult with the Office of General Counsel and take necessary corrective actions to correct the funding error. Moreover, the VISN 23 Director should ensure that appropriate funds are used for future IT procurements in accordance with the most recent VA policy and OGC guidance. We also recommended the VISN 23 Director work with the Chief Financial Officer to determine if an Antideficiency Act violation occurred and to take appropriate action.

In addition, we recommended the Acting Assistant Secretary for Information and Technology update the 2016 IT/Non-IT Policy to address the dissemination of decisions and issues that may be systemic across VA.

Agency Comments

The VISN 23 Director concurred with Recommendations 1 and 2, and reported that corrective actions have been completed. Once we receive evidence of the completed actions, we will determine whether the actions taken are sufficient to close the recommendations.

The Acting Assistant Secretary for Information and Technology concurred with Recommendation 3. We consider the corrective action plan acceptable and will follow up on its implementation.

A handwritten signature in black ink that reads "Larry M. Reinkemeyer". The signature is written in a cursive style with a large initial "L".

LARRY M. REINKEMEYER
Assistant Inspector General
for Audits and Evaluations

TABLE OF CONTENTS

Introduction.....	1
Results and Recommendations	3
Finding VISN 23’s Use of Medical Funds Was Generally Appropriate.....	3
Recommendations	7
Appendix A Scope and Methodology.....	9
Appendix B Management Comments – VA Midwest Health Care Network Director	11
Appendix C Management Comments – Acting Assistant Secretary for Information and Technology.....	13
Appendix D OIG Contact and Staff Acknowledgments.....	15
Appendix E Report Distribution	16

INTRODUCTION

Objective

We conducted this review to determine whether Veterans Integrated Service Network (VISN) 23 misused medical funding when procuring information technology (IT) resources. We initiated this review in response to a referral made by the then Chairman of the U.S. House of Representative's Committee on Veterans' Affairs to the Office of Inspector General in November 2015. The allegation indicated that purchase orders and contracts appeared to improperly bundle together IT hardware and software purchases with medical equipment while classifying the purchases exclusively as medical equipment. The bundled purchase orders also appeared to have been improperly funded with medical funds rather than IT funds. The Chairman requested the OIG determine whether appropriate funds were used and the required procedures followed for 30 specific purchase orders and the associated contracts.

Appropriation Standards

The VA's IT Systems appropriation provides direct control and visibility over IT funding and project level management.¹ In FY 2013, the appropriation stated that IT Systems appropriations would be used for necessary expenses when procuring information technology systems and telecommunications support.² The law also provided that Medical Services appropriations will be used for necessary expenses when furnishing inpatient and outpatient care.³ The Veterans Health Administration's (VHA) Medical Support and Compliance (MS&C) appropriation was established to provide for necessary expenses in the administration of medical, hospital, nursing home, domiciliary, construction, supply, and research activities.⁴

Antideficiency Act Violation

Title 31 of the U.S. Code, Section 1301, *Money and Finance*, provides that public funds may be used only for the purpose or purposes for which they were appropriated. It prohibits charging authorized items to the wrong appropriation and unauthorized items to any appropriation.⁵ If VA were to charge authorized items to the wrong appropriation, it would be required to adjust accounts to correct the error. If VA were to have insufficient budget authority to cover all obligations incurred by the error and adjustment, it would have to report an Antideficiency Act violation.⁶ The Antideficiency Act prohibits an agency from making an obligation in excess of available appropriations and requires agencies to report violations to Congress and the President.⁷ In August 2016, VA reported an Antideficiency Act violation

¹ Public Law 109-114.

² Public Law 113-6.

³ *Id.*

⁴ Public Law 111-81.

⁵ GAO Opinion, B-302973, October 6, 2004.

⁶ *Ibid.*

⁷ 31 U.S. Code §§ 1341, §1351.

because the IT Systems account—the specific and exclusive appropriation for developing, enhancing, and modernizing IT systems used in the administration of VHA activities—was not used in the Health Care Claims Processing System development as required. VA’s misspending occurred because VHA did not have an oversight mechanism in place to ensure the Chief Business Office complied with VA’s financial policies and Federal appropriation laws when obligating and spending appropriations.

RESULTS AND RECOMMENDATIONS

Finding **VISN 23's Use of Medical Funds Was Generally Appropriate**

We did not substantiate the allegation that VISN 23 bundled together IT hardware and software purchases with medical equipment while classifying the purchases exclusively as medical equipment. We determined that the 30 purchase orders, totaling about \$57.9 million, and the associated contracts were for IT hardware, software, and services dedicated to the delivery of patient care. We found that all 30 purchase orders were funded with medical appropriations and were associated with items such as the Picture Archiving and Communications Systems (PACS), Telehealth and Telemedicine Intensive Care Unit technology, and the Real Time Location System.⁸

However, we found that VISN 23 improperly funded one purchase for patient WiFi and cable television services, totaling about \$245,000, by using the wrong medical appropriations classification. VISN 23 used MS&C funds instead of Medical Services funds, in violation of 31 U.S.C. § 1301. In 2010, an attorney with the VA Office of General Counsel (OGC) determined that funding patient WiFi using Medical Services funds was acceptable because it is strictly a treatment expense and not a VA IT developmental or operational system expense. The improper classification of the \$245,000 purchase and resulting misuse of medical appropriations could result in a violation of the Antideficiency Act if not corrected.⁹

If VHA creates an appropriation deficiency when correcting the funding for WiFi, it must be reported to the Government Accountability Office Comptroller General, the President of the United States, the President of the Senate, and the Speaker of the House of Representatives.¹⁰ The improper use of MS&C funds occurred because the Office of Information and Technology's (OI&T) guidance on what VISN 23 was allowed to fund with IT appropriations was outdated, unclear, and incomplete. Furthermore, OGC's determination that funding patient WiFi using Medical Services funds was acceptable was not communicated to VHA's Chief Financial Officer. Without well-defined guidance on what constitutes IT and what funding sources should be used, and effective communication between OGC and VHA's Chief Financial Officer, VA could inappropriately use the wrong

⁸ The Real Time Location System is an integrated solution that includes loss prevention, item level tagging of drugs and other medical disposables, real time locating systems for staff, patient, and assets to improve efficiency, safety, and availability.

⁹ 31 U.S.C. § 1341.

¹⁰ 31 U.S.C. § 1351.

type of medical appropriations for IT expenditures dedicated to the delivery of patient care.

***Appropriate
Use of Funds***

VISN 23 used medical appropriations when procuring IT resources for all 30 purchase orders. We reviewed the 30 purchase orders, totaling about \$57.9 million, and the associated contracts to determine that the IT hardware and software were appropriately dedicated to the delivery of patient care. However, we found that one purchase associated with patient WiFi, valued at about \$245,000, was improperly funded with MS&C funds instead of Medical Services funds.

While we were reviewing many of the purchases, it was not initially evident to us that IT equipment was needed to process information necessary to produce, store, or transmit medical images and other medical data. We traced items listed on the purchase orders to equipment located at the Minneapolis VA Health Care System (HCS) and validated their actual use. For example, we were able to trace high-resolution computer monitors listed on purchase orders to the PACS system. PACS is a health care technology used to store, view, and share pictures from imaging systems, such as magnetic resonance imaging machines, computerized axial tomography scans, or x-ray equipment. Tracing the computer monitors to their final use made it possible for us to determine that they had been properly classified as medical equipment rather than IT equipment.

***Patient WiFi
Improperly
Funded***

VISN 23 improperly funded about \$245,000 with MS&C funds instead of Medical Services funds to provide access to the WiFi and cable television services for patients and their families at the Nebraska-Western Iowa HCS. According to an OGC attorney in 2010, VISN 23 was comfortable with funding patient WiFi through Medical Services funds because it is strictly a treatment expense and not a VA IT developmental or operational system expense. In addition, the attorney stated that categorizing patient WiFi as a Medical Services expense would not interfere with or obstruct congressional intent to create a separate IT appropriation for the purpose of improving the efficiency of VA's IT systems.

In FY 2011, the Orlando VA medical center used Medical Services appropriations for the \$1.7 million procurement associated with the initial Veterans Services Adaptable Network deployment for patient and guest WiFi services. The decision to use these appropriations was based on OGC guidance. Because VA elected to use Medical Services appropriations for patient and guest WiFi services, all VA facilities must continue to use that

appropriation for that purpose unless VA informs Congress of its intent to change appropriations.¹¹

**Policy
Was
Outdated,
Unclear,
and
Incomplete**

OI&T policy states what should and should not be funded with IT Systems appropriations. The IT policy applicable to the 30 purchase orders placed from 2010 through 2015 was outdated, unclear, and incomplete. Public Law 109-114, *Military Quality of Life and Veterans Affairs Appropriations Act, 2006*, established a new IT Systems appropriation to provide more direct control and visibility over VA's IT funding and management at the project level. The Act required the use of IT Systems appropriations for IT expenses, including system development, management, and contract acquisition costs.

OI&T's 2006 policy memo, *Use of Information Technology Systems Appropriation*, was based on the new standards established in public law and provided guidance on what constitutes IT. The policy memo required project managers, budget officials, and finance officers to make specific funding allocations using certain IT and non-IT appropriations and reimbursements when documenting IT-related projects and services. The policy described the IT and telecommunications purchases and services that should be charged to the IT Systems appropriation or charged to the appropriate medical appropriations under VHA operations.

The policy defined IT equipment as equipment necessary to operate and support routine daily information processing, including medical center information systems. The policy also stated that there were systems not considered IT for budget formulation and execution because they incorporated computers that were dedicated to the delivery of care or special-purpose IT systems. Special-purpose IT systems include PACS, nurse call systems, bar code medication administration, dictation systems, intensive care unit monitoring, and catheterization lab digital archiving systems.

We found the 2006 policy to be outdated and incomplete in regard to the correct use of appropriations to procure IT items, and that it had not been updated to reflect technological advancements. The policy required that networking equipment should be funded with IT appropriations. The policy was not updated to include the 2010 OGC guidance that patient WiFi was strictly a treatment expense and that OGC was comfortable with Medical Services being used to fund patient WiFi. Because the 2006 policy was not

¹¹ "Where two appropriations are available for an expenditure, an agency has the discretion to determine which appropriation it will use. However, once the agency makes its choice, it must continue to use the same appropriation. The agency cannot later change its selection and use the other appropriation unless the Congress is first informed of the agency's planned change." GAO Opinion, B-270736, December 28, 1995.

updated to include OGC's 2010 guidance, there was a lack of clarity in VA policy concerning the funding of patient WiFi services.

In addition, the policy was unclear—it stated that some systems are not considered IT for budget formulation and execution, like the bar code medication administration system. However, the policy also stated that costs for developing the bar code medication administration system would be charged to the central IT appropriation as a development cost. For the medical appropriations to be used for IT hardware, the policy indicated it should be related to the delivery of care. However, for IT software, the term direct patient care was used. The OI&T guidance did not provide VISN 23 decision-makers with the information necessary to determine whether these represented different levels of patient contact.

*IT/Non-IT
Workgroup*

OI&T created an IT/non-IT workgroup in November 2013 to address concerns about what constitutes IT and to define critical roles and responsibilities for the legal and effective uses of IT appropriations. Questionable items or projects were required to be brought before the IT/non-IT workgroup, where a decision would be made on whether IT, non-IT, or a combination of IT and medical appropriations would be used to fund the item or project. However, according to OI&T, the IT/non-IT workgroup does not determine the appropriate funding to use if a proposal is determined to be non-IT but, rather, it is up to VHA to consult with OGC for a decision.

*2016 VA
Guidance*

OI&T issued the policy memo *IT/Non-IT Policy* on August 29, 2016, which updated their 2006 guidance on the use of the IT Systems appropriation. The updated guidance addressed new technologies and innovations in the rapidly changing environment of health care delivery and defined categories of non-IT items. We determined that the 2016 policy addressed concerns related to funding issues, requiring that OI&T approve the use of all non-IT funds for IT-related assets and services. However, we also determined that the policy memo did not clearly address issues related to funding IT-related resources used for medical treatment.

The 2016 policy memo did not include the 2010 OGC guidance, which stated that patient WiFi was strictly a treatment expense and OGC was comfortable with Medical Services being used to fund patient WiFi. In addition, the policy did not address the dissemination of decisions and issues made by OI&T that may be systemic across VA. For example, if the purchase of patient WiFi services had gone through OI&T's approval process, the decision would have affected multiple VA medical facilities. Therefore, OI&T needed to disseminate decisions VA-wide to ensure clarity and accountability. The lack of clear guidance could adversely affect how similar items are funded as well as cause additional effort when similar issues come before the IT/non-IT workgroup for decisions.

Conclusion

VISN 23 did not misuse medical funding when procuring IT resources associated with 30 purchase orders, totaling about \$57.9 million, and the associated contracts. However, we determined VISN 23 used the wrong classification of medical appropriations to fund patient WiFi and cable television services, totaling about \$245,000. In addition, we found that OI&T's 2016 policy was incomplete and did not address the dissemination of decisions and issues that may be systemic across VA.

We also found that the OGC determination that funding patient WiFi using Medical Services funds was acceptable was not communicated to VHA's Chief Financial Officer. Without clear policy and effective communication between OGC and VHA's Chief Financial Officer, there could be an adverse effect on funding similar items. More importantly, the potential misuse of medical appropriations may violate the Antideficiency Act, section 1351 of Title 31, United States Code.

Recommendations

1. We recommended the Veterans Integrated Service Network 23 Director consult with VA's Office of General Counsel and take necessary corrective actions to correct the funding error related to the purchase of WiFi and cable television services and ensure that appropriate funds are used for future information technology purchases in accordance with VA policy and VA's Office of General Counsel guidance.
2. We recommended the Veterans Integrated Service Network 23 Director work with the Chief Financial Officer to determine if an Antideficiency Act violation occurred and take action as deemed appropriate.
3. We recommended the Acting Assistant Secretary for Information and Technology update the 2016 IT/Non-IT Policy to address the dissemination of decisions and issues that may be systemic across VA.

Management Comments

The VISN 23 Director concurred with Recommendations 1 and 2. The Network Director stated that all actions were completed to correct the costing error and that VISN 23's Chief Financial Officer consulted with the VHA Chief Financial Officer's Office and was informed that no violation of the Antideficiency Act occurred. Appendix B contains the full text of the Network Director's comments.

The Acting Assistant Secretary for Information and Technology concurred with Recommendation 3. The Acting Assistant Secretary stated that OI&T has revised policy Directive 6008, *Acquisition and Management of VA Information Technology Resources*, to address this recommendation. The expected VA-wide approval for this policy is September 2017. Appendix C contains the full text of the Acting Assistant Secretary's comments.

**OIG
Response**

The Network Director reported actions have been taken in response to Recommendations 1 and 2. Once we receive evidence of the completed actions, we will determine whether the actions taken are sufficient to close the recommendations. The Acting Assistant Secretary's corrective action plan was responsive to Recommendation 3. We will monitor the implementation of the planned action and will close the recommendation when we receive sufficient evidence demonstrating that the updated policy has been approved and disseminated VA-wide.

Appendix A Scope and Methodology

Scope

We conducted our review from January 2016 through June 2017. The review focused on a referral from the then Chairman of the U.S. House of Representatives, Committee on Veterans' Affairs, which indicated VISN 23 may have misused medical funding when procuring IT resources. The Chairman requested the OIG review 30 specific purchase orders and contracts, with dates ranging from calendar years 2010 through 2015, that appeared to improperly bundle together IT and medical equipment purchases for VISN 23.

Methodology

In January 2016, we conducted site visits at VISN 23 and the Minneapolis VA HCS to assess the merits of the referral. We interviewed VISN 23 and Minneapolis VA HCS officials and staff to gain an understanding of systems associated with the purchase orders, including the Real Time Location System, PACS, and Telehealth and Telemedicine Intensive Care Unit technology. We reviewed applicable criteria, analyzed key documentation, and conducted a tour of the Minneapolis VA HCS to verify the existence and observe the functions of select equipment from the 30 purchase orders. We also interviewed OI&T officials and staff to gain an understanding of how IT and non-IT items were classified when clear guidance was not available.

Fraud Assessment

The team assessed the risk that fraud, violations of legal and regulatory requirements, and abuse could occur during this review. We identified one instance of a possible violation of regulatory requirements—specifically, we found that VISN 23 improperly funded the purchase of patient WiFi services with MS&C funds rather than with the appropriate Medical Services funds, as directed by OGC in a 2010 memo.

This misuse of the medical appropriation may have violated the Antideficiency Act, section 1341 of Title 31, United States Code. Once VA elected to use Medical Services funds for patient WiFi services, the agency must continue to use that fund for that purpose until VA informs Congress of its intent to change in the annual budget process. While we did not specifically confirm that the proper medical funds were used, nothing came to our attention for the other 29 purchase orders about possible violations of legal or regulatory requirements.

Data Reliability

We used computer-generated data during this review. We obtained 30 specifically referred purchase orders from VISN 23 that were created in the electronic Contract Management System. To test for data reliability, we traced a judgmental selection of equipment from 10 of the 30 purchase orders to the equipment in use at the Minneapolis VA HCS. Based on the intended purpose of the computer-generated data, we determined that it was sufficiently reliable within the context of our review objective.

**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 B Management Comments – VA Midwest Health Care Network Director

Department of Veterans Affairs Memorandum

Date: July 31, 2017

From: Director, VA Midwest Health Care Network (10N23)

Subj: VA Office of Inspector General Office of Audits and Evaluation
Department of Veterans Affairs Review of Alleged Misuse of VA
Medical Funds for Information Technology Equipment

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

I have reviewed the VA Office of Inspector General Office of Audits and Evaluation Department of Veteran Affairs Review of Alleged Misuse of VA Medical Funds for Information Technology Equipment Report. I concur with our Network Response to Recommendations 1 and 2 with request for closure.

(Original signed by)

JANET P. MURPHY, MBA

Attachment

OIG Recommendations

Recommendation 1. We recommended the Veterans Integrated Service Network 23 Director consult with VA's Office of General Counsel and take necessary corrective actions to correct the funding error related to the purchase of WiFi and cable television services and ensure that appropriate funds are used for future information technology purchases in accordance with VA policy and VA's Office of General Counsel guidance.

VISN 23 concurs with Recommendation 1.

Network response: Corrective actions to correct the costing error are complete.

Status: Request closure of Recommendation 1.

Recommendation 2. We recommended the Veterans Integrated Service Network 23 Director work with the Chief Financial Officer to determine if an Anti-Deficiency Act violation occurred and take action as deemed appropriate.

VISN 23 concurs with Recommendation 2.

Network response: The VISN 23 CFO consulted with VHA CFO's Office and was informed that no violation of the Anti-Deficiency Act occurred.

Status: Request closure of Recommendation 2.

Recommendation 3. We recommended the Acting Assistant Secretary for Information and Technology update the 2016 IT/Non-IT Policy to address the dissemination of decisions and issues that may be systemic across VA.

Concur or Nonconcur: To be addressed by the Acting Assistant Secretary for Information and Technology.

VA Response: To be addressed by the Acting Assistant Secretary for Information and Technology.

For accessibility, the format of the original documents has been modified to fit this document.

Appendix C Management Comments – Acting Assistant Secretary for Information and Technology

Department of Veterans Affairs Memorandum

Date: August 23, 2017

From: Acting Assistant Secretary for OI&T, Chief Information Officer (005)

Subj: OIG Draft Report, "Review of Alleged Misuse of VA Medical Funds for Information Technology Equipment"

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

Thank you for the opportunity to review the Office of Inspector General (OIG) draft report, "*Review of Alleged Misuse of VA Medical Funds for Information Technology Equipment*." The Office of Information and Technology concurs with the OIG's findings and recommendations and submits the attached written comments. If you have any questions, contact me at (202) 461-6910 or have a member of your staff contact Richard C. Chandler, Chief Financial Officer, at (202) 461-7200.

(Original signed by)

ROB C. THOMAS, II

Attachment

Office of Information and Technology
Comments on OIG Draft Report,
Review of Alleged Misuse of VA Medical Funds for Information Technology Equipment

OIG Recommendation 1: We recommended the Veterans Integrated Service Network 23 Director consult with VA's Office of General Counsel and take necessary corrective actions to correct the funding error related to the purchase of WiFi and cable television services and ensure that appropriate funds are used for future information technology purchases in accordance with VA policy and VA's Office of General Counsel guidance.

Comments: OI&T defers to the Veterans Health Administration and Office of General Counsel to respond.

OIG Recommendation 2: We recommended the Veterans Integrated Service Network 23 Director work with the Chief Financial Officer to determine if an Antideficiency Act violation occurred and take action as deemed appropriate.

Comments: OI&T defers to the Veterans Health Administration, Office of General Counsel and VA Office of Management to respond.

OIG Recommendation 3: We recommended the Acting Assistant Secretary for Information and Technology update the 2016 IT/Non-IT Policy to address the dissemination of decisions and issues that may be systemic across VA.

Comments: Concur. OI&T has revised policy Directive 6008, Acquisition and Management of VA Information Technology Resources, which will address this recommendation. Expected final VA-wide approval of the policy is September 2017.

For accessibility, the format of the original documents has been modified to fit in this document.

Appendix D **OIG Contact and Staff Acknowledgments**

Contact	For more information about this report, please contact the Office of Inspector General at (202) 461-4720.
Acknowledgments	Al Tate, Director Loralee Bennett Jennifer Kvidera Mathew Wiles

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