



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

*Office of Audits and Evaluations*

VETERANS BENEFITS ADMINISTRATION

Potential Payment Errors  
Made by Veteran Readiness  
and Employment Service



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DEPARTMENT OF VETERANS AFFAIRS  
**OFFICE OF INSPECTOR GENERAL**  
WASHINGTON, DC 20001



July 8, 2020

**MANAGEMENT ADVISORY MEMORANDUM**

**TO:** Paul Lawrence, Under Secretary for Benefits  
Veterans Benefits Administration (020)

**FROM:** Larry Reinkemeyer, Assistant Inspector General for Audits and Evaluations  
VA Office of Inspector General's Office of Audits and Evaluations (52)

**SUBJECT:** Potential Payment Errors Made by Veteran Readiness and Employment Service<sup>1</sup>

After using the Veterans Benefits Administration (VBA) Corporate Database to filter and analyze about 1.9 million tuition payments made by the Veteran Readiness and Employment Service (VR&E) to identify overpayments, the VA Office of Inspector General (OIG) determined that VR&E potentially made 350 payment errors to schools from January 1, 2014, through December 30, 2019, totaling \$553,674 in overpayments. The overpayments ranged from \$18 to \$237,762 and averaged \$1,582. The OIG did not determine if these overpayments had been corrected or recovered by VR&E. This memorandum is meant to convey the information necessary for VBA to determine if VBA needs to conduct additional actions.<sup>2</sup> The OIG is taking no additional steps at this time.

VR&E staff potentially paid schools a different amount than what appeared to be invoiced for those participants' tuition. When entering invoices in the system for payment, staff appear to have transposed numbers and/or added one or more digits to the invoice amounts. Below are examples of each type of error:

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<sup>1</sup> VA announced on June 22, 2020, that it changed the name of the Vocational Rehabilitation and Employment program to Veteran Readiness and Employment Service to better reflect the needs of veterans.

<sup>2</sup> This management advisory memorandum will be published and disseminated like other OIG reports to promote transparency. The memorandum provides information that has been gleaned from OIG data analyses and provided to VBA to determine if VBA wants and/or needs to take additional action on what appear to be errors leading to a relatively small number of overpayments that represent a significant amount of money.

Management advisory memoranda may also be issued when exigent circumstances or areas of concern are identified by OIG Hotline allegations or in the course of OIG oversight work, particularly when immediate action by VA can help reduce further risk of harm to veterans or significant financial losses. These will be published unless otherwise prohibited from release or to safeguard protected information.

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- In February 2018, a program participant was invoiced \$3,614 from the Fresno Pacific University in California, but program staff paid the university \$6,314. The staff apparently transposed the three and the six in the invoice amount when it was entered in the system. The university was overpaid \$2,700.
  - In October 2017, a program participant was invoiced \$4,495 from the California State University in Sacramento, but program staff paid the university \$44,950. The staff apparently added a zero to the invoice amount when it was entered in the system. The university was overpaid \$40,455.

The most egregious potential payment error was in July 2016, when a program participant was invoiced for \$238 from the University of Missouri in Columbia, but program staff paid the university \$238,000. Staff apparently added three zeros to the invoice amount when entering it into the system. The university was overpaid \$237,762.

The OIG is actively engaged in predictive analytics to detect and investigate waste, fraud, and abuse. The OIG performed this work in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* for competency, independence, professional judgment, timeliness, records management, fraud, and reporting. At this time, due to the small percentage of errors, the OIG is not initiating an audit or investigation into these errors. However, the OIG is providing these potential errors to VBA to allow VBA to investigate and take the appropriate actions to recover any actual overpayments. The OIG requests that VBA inform the OIG what action, if any, VBA takes on the 350 potential payment errors appended to this memo and the outcome of VBA's actions.

Table A.1 in appendix A lists the 350 potential payment errors. Each potential error has the school name, transaction date, invoice text, amount paid, and invoice amount. Also included in appendix B is the detailed methodology explaining how the data were filtered and analyzed to identify these potential payment errors.

If you have questions regarding these potential errors, please contact Jennifer Roberts, Chicago Audit Division director, at 708-202-5190 or [Jennifer.Roberts2@va.gov](mailto:Jennifer.Roberts2@va.gov).

## **Requested Action**

The OIG requests that VBA inform the OIG what action, if any, VBA takes on the 350 potential payment errors appended to this memo and the outcome of these actions

## **VBA Response**

Included in appendix C is VBA's response that it takes no issue with the information provided and concurs with OIG's Management Advisory Memorandum. VBA will review, research, and evaluate the noted overpayments in the OIG Management Advisory Memorandum and refer legitimate overpayments to VA's Debt Management Center for action.

## Appendix A

Table A.1 lists 350 payment errors from largest to smallest with the school name, date of the transaction, the invoice text that was used to determine the amount of the invoice listed under the invoiced amount, paid amount, dollar amount difference between the paid amount and invoiced amount, and the type of errors. The school names and invoice text were not corrected and represent the information entered into the system.

**Table A.1. Potential Payment Errors  
(Amounts in Dollars)**

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
1. University of Missouri (Columbia)	7/7/2016	inv#12341568 7046 \$238.00	238,000	238	237,762	Added digit(s)
2. California State University Sacramento	10/10/2017	8/28/17- 12/15/17 \$4,495.00	44,950	4,495	40,455	Added digit(s)
3. Atius Technology Institute	3/10/2017	inv#va-db- 101016b 2,849.00	24,849	2,849	22,000	Added digit(s)
4. Villanova University	2/10/2017	spring 2017- tf & bs- \$2864.59	22,865	2,865	20,000	Added digit(s)
5. University of Phoenix Online (860419443)	2/9/2018	10/25- 1/15/18inv#28 37864txwaco \$1554.00	15,540	1,554	13,986	Added digit(s)
6. Cook Street School of Fine Cooking	1/13/2015	inv tuition 12 week 1.5- 3.27.15 - 1455.0	14,550	1,455	13,095	Added digit(s)
7. Rockford College	10/22/2014	inv. 14-2758 tuit fees bks spl\$ 1483.68	14,484	1,484	13,000	Added digit(s)
8. University of New England	1/10/2014	spring 2014 t&f \$1347.00	13,747	1,347	12,400	Added digit(s)
9. University of Massachusetts	11/1/2017	fall'17 t&f - \$1104.49	11,044	1,104	9,940	Added digit(s)
10. Learnkey, Inc	4/4/2017	03/6/17- inv#0183201in ,2/16/17,t\$107 9.00	10,790	1,079	9,711	Added digit(s)

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
11. Boston University	9/20/2016	01286-08172016-1 springsummer i \$1068.00	10,680	1,068	9,612	Added digit(s)
12. York College of Pennsylvania	11/10/2016	fa 16 tfbs \$1066.76	10,067	1,067	9,000	Added digit(s)
13. Grantham University	1/3/2014	inv#42788201 348 term 11/27/13 \$785.00	5,785	785	5,000	Added digit(s)
14. Colorado Technical University-Colorado Springs	7/22/2019	1907 coms201/math 225/it304 tfbs \$441.95	4,442	442	4,000	Added digit(s)
15. The Paul Mitchell School - Colorado Springs	5/21/2019	inv-3942-02/11/19 to 04/23/19 \$,430.00	4,430	430	4,000	Added digit(s)
16. UALR	3/11/2014	term 201410 \$428.50	4,280	428	3,852	Added digit(s) and transposition
17. Bellevue University	3/6/2017	08/29/16-11/19/16 #21021079-2171 \$399.30	3,990	399	3,591	Added digit(s) and transposition
18. Capella University	12/3/2015	10/12/15-inv#20995651 15710001-t \$336.00	3,366	336	3,030	Added digit(s)
19. University of Texas at San Antonio	3/14/2018	3/1/18inv #20182001sp1 8 t/f \$355.60	3,356	356	3,000	Added digit(s)
20. Liberty University	7/25/2017	#26613356172 0mh t/f/b \$340.31	3,340	340	3,000	Added digit(s)
21. Ohio Christian University	4/30/2014	spring 2014 (328.90)	3,329	329	3,000	Added digit(s)
22. University of the Incarnate Word	11/9/2016	10/28/16 #11976 fall16 t/f \$330.00	3,300	330	2,970	Added digit(s)

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
23. Fresno Pacific University	2/9/2018	varmack17fa \$3614.25 fa17 t&f	6,314	3,614	2,700	Transposition
24. Colorado Technical University-Colorado Springs	3/7/2018	inv#:801pkarik as1710 \$1409.20	4,109	1,409	2,700	Transposition
25. Florida Agricultural and Mechanical University	4/29/2016	inv#2163- 300008498sc \$299.61	3,000	300	2,700	Added digit(s)
26. University of New Mexico	4/5/2016	winter2010 \$236.39	2,636	236	2,400	Added digit(s)
27. University of Maryland Univ. College	12/2/2014	inv#00000007 6862 fa14 843.00	3,084	843	2,241	Added digit(s) and transposition
28. DC Art Institute of Washington, LLC	11/7/2018	inv#15369361 17-pt180816 243.00	2,430	243	2,187	Added digit(s)
29. Colorado Technical University Online	12/17/2015	07/6/14- 8/12/14/tuit/\$2 34.00	2,340	234	2,106	Added digit(s)
30. Wayland Baptist University	2/18/2015	11/14-2/15 inv#vawtr2014 t/b/s 233.05	2,333	233	2,100	Added digit(s)
31. Southern New Hampshire University (New)	9/3/2015	#1621-7/1- 9/3015-tuition- \$2,\$260.69	2,261	261	2,000	Added digit(s)
32. Wayland Baptist University	12/3/2015	aug-oct'15-va rehab fa'15- t/b/s-\$229.05	2,229	229	2,000	Added digit(s)
33. York Technical College	4/5/2019	inv 1891554 dtd 2/25/2019 \$228.61	2,229	229	2,000	Added digit(s)
34. Gadsden State Community College	2/27/2019	1/9/2019 - 5/29/2019 - \$224.56	2,225	225	2,000	Added digit(s)

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
35. University of Phoenix (Phoenix, AZ)	2/19/2014	11/12/13-12/17/13 #1737252:ca\$ 220.00tut	2,220	220	2,000	Added digit(s)
36. University of Phoenix Online (860419443)	3/29/2017	oct 16- dec 16 #2619253ga tifton \$220.00	2,220	220	2,000	Added digit(s)
37. Pulaski Technical College	11/15/2019	spring 2019 \$215.03	2,125	215	1,910	Added digit(s)
38. Colorado Technical University-Colorado Springs	11/6/2018	801ajordan180 7 tfb&s \$2400.15	4,200	2,400	1,800	Transposition
39. Clayton College and State University <*N6> 08/97	8/20/2015	\$204.35 inv#201505-4021 sum15 t,f,b,s	2,004	204	1,800	Added digit(s)
40. Pace University - Manhattan	2/1/2018	sp18 t&f \$20,232.00	22,023	20,232	1,791	Transposition
41. Troy State University - Troy Alabama	1/3/2014	invc#gc94481 3t2wb-nov25, 2013-\$168.00	1,680	168	1,512	Added digit(s)
42. Ashford University Online	7/25/2019	5/20/19 #vr32646 4/16-5/20 t \$150.00	1,500	150	1,350	Added digit(s)
43. Central Connecticut State University	2/4/2016	inv201620-30336668 winter2016 12jan \$149	1,490	149	1,341	Added digit(s)
44. XXX University of Phoenix Online New	1/28/2015	#2111586nvla s-12/8/15-1/12/15-141.00	1,410	141	1,269	Added digit(s)
45. Central Connecticut State University	7/2/2015	summer 2015 \$133.00	1,333	133	1,200	Added digit(s)
46. Great Place to Learn	7/28/2017	june 2017 25 hrs tf 120.00	1,200	120	1,080	Added digit(s)

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
47. Northern Virginia Comm College	4/16/2015	inv#466sp15n v280 03-30-15,941.00	1,941	941	1,000	Added digit(s)
48. Columbia Southern University	3/6/2019	2/20- 4/16 tbf \$810.00	1,810	810	1,000	Added digit(s)
49. Apollo Grp Inc - Univ of Phoenix	12/6/2017	9/19- 10/23/17,t/f,\$185.50.#28091 77:ga,de	1,186	186	1,000	Added digit(s)
50. University of Phoenix Online Campus	9/30/2014	bill 2000180 156.50	1,156	156	1,000	Added digit(s)
51. University of Oklahoma	2/15/2019	faeh7668pacs 201821(sp19-hr5143): \$116.00	1,116	116	1,000	Added digit(s)
52. San Juan College	7/17/2017	summer 2017 tbfs \$114.86	1,115	115	1,000	Added digit(s)
53. Barton County Community College	8/22/2019	f19.boc4107-4108-4112.\$110.91	1,101	111	990	Added digit(s)
54. Pueblo Community College (Use)	5/18/2017	14939 sp17 tfbs \$1265.59	2,166	1,266	900	Transposition
55. Harrisburg Area Community College	7/10/2018	spr 18 tf \$1211.95	2,112	1,212	900	Transposition
56. DeVry Corporate Payments	6/5/2015	d40127014-may15-1, tf&b \$100.00	1,000	100	900	Added digit(s)
57. Ivy Tech Community College - A I 12	3/25/2016	#10010641 3/4/16 t/f \$28.90	929	29	900	Added digit(s)
58. Asher College (Sacramento)	2/21/2019	gapa040218 \$20,095.00	20,950	20,095	855	Transposition
59. The Mountain Training School	2/24/2016	inv dtd 01/25/2016 \$38098.00	38,908	38,098	810	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
60. Hudson Valley Community College	4/7/2017	spring 17 - tuition -\$ 1097.65-amerio	1,908	1,098	810	Transposition
61. Embry-Riddle Aeronautical Univ - North Island	7/14/2017	inv# w3110852575 2396 1095.00	1,905	1,095	810	Transposition
62. Valdosta State University < I1> 08/97	11/23/2018	10/20148 \$89.50	890	90	800	Transposition
63. Azusa Pacific University	6/22/2016	inv# gr002447830s u16 \$9085.00 sum16	9,805	9,085	720	Transposition
64. California State University San Marcos	5/20/2019	dva44sp19 \$4192.00 sp19 t&f	4,912	4,192	720	Transposition
65. George Mason Univ-Student Records	10/17/2018	inv#g0003189 9 - 201870 - 37 4,083.25	4,803	4,083	720	Transposition
66. Intellitec College(C/S)	2/23/2017	010917-021617b tfb&s \$1,192.50	1,912	1,192	720	Transposition
67. Webster University	2/17/2016	01/21/16 tbf \$1085.63	1,806	1,086	720	Transposition
68. Strayer Corporate Offices	1/19/2016	inv#20010744 41162 01-12-16 3,178.08	3,871	3,178	693	Transposition
69. New Horizons CLC Atlanta Inc	2/20/2019	11/26/2018 comptia network+ \$75.00	750	75	675	Added digit(s)
70. Colorado State University	9/26/2018	sum/fall 18 tuition, books, fees \$7,294.33	7,924	7,294	630	Transposition
71. Embry-Riddle Aeronautical University	11/28/2016	w999-2411309 2372 10/8-12/18/16 \$3079.25	3,709	3,079	630	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
72. Prince Georges Community College	10/8/2015	#15fa92448ch aplin, 9/17/15, 2075.00	2,705	2,075	630	Transposition
73. Capella University	5/10/2016	4/11/16 - 6/17/16 \$1,184.00	1,814	1,184	630	Transposition
74. Columbia Southern University	7/19/2017	119218041717 \$60.00	660	60	600	Added digit(s)
75. Golden Gate University - San Francisco	7/6/2018	59164418uab \$5319.10 suab18 t&f	5,913	5,319	594	Transposition
76. Penn State University - University Park	6/27/2017	spring 2017- tf-\$10,061	10,601	10,061	540	Transposition
77. VR&E Ltr 28-05-04 The Art Institute of Pittsburgh	7/7/2016	apr-jun'16- #1327988778- 201604qf- \$4392.00	4,932	4,392	540	Transposition
78. University of West Florida	6/13/2016	06/16-03/17 inv#tr-rbolton \$4287.00	4,827	4,287	540	Transposition
79. Quincy College	10/23/2017	fall 2017 t/f \$3,390.00	3,930	3,390	540	Transposition
80. Walden University	3/20/2018	11/27/2017- 02/11/2018- \$3175.00	3,715	3,175	540	Transposition
81. Troy State Univ	7/15/2015	inv#gc10727s p15t3dlt 2,394.00	2,934	2,394	540	Transposition
82. Do Not Use -American Intercontinental University	4/5/2016	inv. #3178- 1601a (\$2178.00) mg 430&412	2,718	2,178	540	Transposition
83. Do Not Use -American Intercontinental University	7/12/2016	mgmt435 & mgmt 440 t/f (\$2178)	2,718	2,178	540	Transposition
84. American Intercontinental University (Use This One)	4/5/2017	\$2178.*inv#21 588991- 1603b*tui*fees	2,718	2,178	540	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
85. Old Dominion Uni.	10/18/2019	05/2019-08/2019 inv#t960626-18309 \$2173	2,713	2,173	540	Transposition
86. National University, Veterans Affairs Dept.	5/17/2016	02/01/16 - 03/26/16 16 \$1,287.00	1,827	1,287	540	Transposition
87. Georgia State University	10/20/2017	fall 17 tuition \$1060.00	1,600	1,060	540	Transposition
88. Tutorquest	6/24/2014	inv# 3561 06/3/14 \$59.00	590	59	531	Added digit(s)
89. Wichita State University	4/10/2018	01/18-05/18 tf \$ 2479.69	2,975	2,480	495	Transposition
90. Univ of Colorado @ Boulder	2/28/2014	inv#891292-214114 t/f \$17057.43	17,507	17,057	450	Transposition
91. Metropolitan College of New York	9/6/2019	summer 2019 (\$10,167.00)	10,617	10,167	450	Transposition
92. Univ of Wisconsin - Milwaukee	3/18/2019	spring 2019 \$5491.81	5,942	5,492	450	Transposition
93. Westwood College	4/17/2014	104dm-14jan,\$5271.8 7,tui,fee,bks	5,722	5,272	450	Transposition
94. Devry University	12/19/2018	d40718149-nov2018-2/\$4059.12	4,509	4,059	450	Transposition
95. Devry University Online	9/12/2019	inv term 09/03/18-10/28/18 3,386.80	3,837	3,387	450	Transposition
96. Devry University Online	9/12/2019	inv term 07/09/18-09/02/18 3,386.80	3,837	3,387	450	Transposition
97. Devry University - Milwaukee	2/26/2014	january 2014 tuition/books/fees \$3,384	3,834	3,384	450	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
98. Excelsior College	10/5/2015	51054115 2490.00	2,940	2,490	450	Transposition
99. Devry University	3/2/2016	jan-feb'16- #d40463650ja n2016-1- \$2384.00	2,834	2,384	450	Transposition
100. St Joseph's College - Bklyn Campus	1/25/2019	winter intercession 2019 \$2,275.00	2,725	2,275	450	Transposition
101. Fordham University Enrollment Group	6/16/2017	su17 t&f \$ 2, 271.00 - s. bilers	2,721	2,271	450	Transposition
102. VR&E Ltr 28-05-04 Park College	2/12/2014	oct-dec'13- #5436821- mg352&ac202 -\$2166.16	2,616	2,166	450	Transposition
103. Devry (All Campuses- All Students)	1/16/2014	\$2,056.00,inv# d40098773- may2013-1	2,506	2,056	450	Transposition
104. Lake Sumter Community College	4/25/2019	inv a0139419- 201820 sp18 \$1057.30	1,507	1,057	450	Transposition
105. University of Phoenix- Online Campus	9/21/2016	jun-jul'16- #2543109- mkt421-t \$1327.49	1,732	1,327	405	Transposition
106. Barnes & Noble College Booksellers*	4/19/2018	666966-02 \$48.95	449	49	400	Added digit(s)
107. University of Southern California	11/13/2014	t&f/ sp14/\$9216.00	9,612	9,216	396	Transposition
108. Bergen Community College	9/14/2016	09/01/16 - 12/21/16 t & f \$2,2641.50	2,642	2,264	378	Transposition
109. Fheg - Asu Sun Devils Bookstores Store #1230	10/10/2017	08/2016 through 12/2016 \$23.80 books	402	24	378	Added digit(s) and transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
110. Penn St Univ York	1/14/2015	t/f inv#yk-02886 7,268.00	7,628	7,268	360	Transposition
111. Sacred Heart University	7/11/2016	id0790455 2016ss 27jun16 t&f \$6378.20	6,738	6,378	360	Transposition
112. L. S. U. - Baton Rouge No AAI	3/25/2019	sp19 tuition=\$5,593.00	5,953	5,593	360	Transposition
113. Saint Mary's College of California	2/28/2019	#094691718au \$3487 fa18	3,847	3,487	360	Transposition
114. Northshore Technical College-Lacombe	3/17/2016	sp16 tuit=\$2,041.36	2,401	2,041	360	Transposition
115. Lanier Technical College	10/30/2014	inv#t0016777,t f,\$2,040.00	2,400	2,040	360	Transposition
116. University of Phoenix	3/27/2019	jan-feb'19 bill#3030337 t \$1045.03	1,405	1,045	360	Transposition
117. KSC Bookstore	2/12/2015	spring'15 b&s - 30.80	331	31	300	Added digit(s)
118. Mercy College	12/26/2018	fall 2018 (\$12,694.00)	12,964	12,694	270	Transposition
119. Milwaukee School of Engineering	3/2/2018	winterm 2017- 2018 \$12037.94 2.28.18	12,308	12,038	270	Transposition
120. Penn State University - University Park	6/19/2017	sp 17 t/f (\$9,367.00)inv #dvsp17-119	9,637	9,367	270	Transposition
121. Cambridge College/ Institute of Open Education	3/6/2017	spring 2017, t/f, grad fee, \$6,035.00	6,305	6,035	270	Transposition
122. University of Colorado, Colorado Springs	4/26/2019	sp19 inv #2191245 (5690.66)	5,961	5,691	270	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
123. Colorado State University - Pueblo	2/26/2019	inv#spring2019-0668/t&f/\$5580.39	5,850	5,580	270	Transposition
124. The College of Westchester	2/25/2015	fall 2 2015, t&f, 5256.00	5,526	5,256	270	Transposition
125. Florida Institute of Technology	6/23/2014	\$3,258.00,inv#2014052045,t	3,528	3,258	270	Transposition
126. Southern Illinois University Edwardsville	4/6/2015	inv#201515593 for \$3251.20, spr15 t/f	3,521	3,251	270	Transposition
127. New Mexico Highlands University	3/12/2018	spring 2018 t, b, & f \$3,149.00	3,419	3,149	270	Transposition
128. Elizabethtown College	5/24/2018	su 18 t/f/bks/sup \$3038.47	3,308	3,038	270	Transposition
129. Kaplan University Online	9/12/2016	jul-sep'16-#29623685-12-hn420&365-t\$2690	2,960	2,690	270	Transposition
130. Purdue University Global	9/11/2018	5/16-7/24/18:inv#33646946-\$2690.00	2,960	2,690	270	Transposition
131. Purdue University Global - Online	9/13/2019	06/05/19 - 08/13/19 \$2690.00	2,960	2,690	270	Transposition
132. New York Institute of Technology (Old Westbury)	1/29/2018	fall 2017 t&f \$2,582.50	2,852	2,582	270	Transposition
133. Embry-Riddle Aeronautical University (Ft. Carson)	2/28/2018	w192-2389369-2429jan18 \$2369.71	2,640	2,370	270	Transposition
134. Arizona State University	2/8/2019	inv#0000007997121403092	2,634	2,364	270	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
		1 su17 \$2364.00				
135. Middlesex Community College- Bedford - New	7/12/2019	inv sp1901/22-0517/19 t&f \$2,140.00	2,410	2,140	270	Transposition
136. University of Phoenix (Online)	11/25/2019	3137849:aztuc s 102319-120419\$2035.77	2,306	2,036	270	Transposition
137. Southern NH University * Manchester	6/5/2017	16tw5 t,f&b - \$1695.40	1,965	1,695	270	Transposition
138. Fheg-Paradise Valley C Bookstore	10/11/2017	01/2017 - 05/2017 \$248.84 books	492	249	243	Transposition
139. Barnes & Noble Bookstore - Nevada State College	11/7/2016	549663-01 08/15/16 \$23.14 supplies	233	23	210	Added digit(s)
140. Texas A&M University - San Antonio	11/15/2019	10/9/19 #202010ch31e ksa t/f \$1709.84	1,908	1,710	198	Transposition
141. Arizona State University - Main	6/10/2019	inv#9361-1215502821 for \$14571, sp19 t/f	14,751	14,571	180	Transposition
142. Niagara University (Bursar)	2/26/2016	sp 16 t&f \$8570.00	8,750	8,570	180	Transposition
143. California State University Sacramento	11/13/2018	sponsor bill000012950 c \$6798.00	6,978	6,798	180	Transposition
144. Allen University	2/7/2018	inv# 20218 dtd: 02/01/2018 \$6240.00	6,420	6,240	180	Transposition
145. Mckendree University - Radcliff	11/4/2019	fall2019, t/b, \$4465.50, inv#20191025 a	4,646	4,466	180	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
146. University of Alabama - Huntsville	8/9/2019	01/08/19-05/02/19 tf \$3794	3,974	3,794	180	Transposition
147. Univ of Colorado @ Boulder	7/11/2016	05/09-08/18/16 inv894292013 6 \$3,681.53	3,862	3,682	180	Transposition
148. Do Not Use Hawaii Pacific University	11/28/2014	07/14-09/15 inv av0147.c 3465.00	3,645	3,465	180	Transposition
149. University of Southern Maine	11/4/2016	fall 2016 tfbs \$3249.13	3,429	3,249	180	Transposition
150. Mercer University (Macon) < 13> 06/97	4/18/2017	inv#2017-sp-mop t,b,f \$2,685.00	2,865	2,685	180	Transposition
151. Pikes Peak Community College	12/20/2017	inv# z162-0001c fall15 tfbs \$2460.75	2,641	2,461	180	Transposition
152. Hallmark University	7/13/2015	may-jun'15-#0507201590 30cb8-t \$2460.00	2,640	2,460	180	Transposition
153. Devry (Online) University	10/7/2014	9/11 - 10/26/14 t&f / b&s 2356.00	2,536	2,356	180	Transposition
154. Wayland Baptist University	3/8/2017	invoice #: va-wint16mp-hi \$2352.83	2,533	2,353	180	Transposition
155. Georgia Gwinnett College	9/1/2017	f'17,t&f,\$2,240 .04,inv#12989 5-201708	2,420	2,240	180	Transposition
156. Delgado Community College - C P - No AAI	8/9/2016	sum 13 tuit+fes=\$1,132.60	1,313	1,133	180	Transposition
157. Follett Bookstore #1006 U T E P	11/6/2019	fa19 \$15.00 spls inv# 1006 942631b	155	15	140	Added digit(s)
158. Teachers College	12/18/2017	fa17 \$10015.15	10,150	10,015	135	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
159. Georgia State U Bookstore Db Follett Bookstore	7/13/2016	a#7901, \$14.80, summ2016, supplies	150	15	135	Added digit(s)
160. Follett #1618 Utpa Bookstore	3/7/2019	sprg2019inv#1 61816-20t/books\$1,324.75	1,457	1,325	132	Transposition
161. Indian River State College	3/6/2017	01/2016 to 04/2016 supplies \$13.07	130	13	117	Added digit(s)
162. Barnes & Noble - Hpu	9/23/2018	71698701 \$81.19 f18 bks	181	81	100	Added digit(s)
163. Stockton University	7/9/2018	sum 18 - add'l t&f \$11.00	110	11	99	Added digit(s)
164. Hofstra University	1/18/2018	spring 2018, t&f, \$22,015.00	22,105	22,015	90	Transposition
165. Alvernia College	12/14/2018	fa18 t/f \$17560.00	17,650	17,560	90	Transposition
166. New York University	5/17/2017	117413732042 , 14,563.00	14,653	14,563	90	Transposition
167. Wichita State University	11/7/2017	07/17-12/17 tf \$9015.51	9,106	9,016	90	Transposition
168. Syracuse University (Bursar)	9/1/2017	su17 t/f \$8,569.00 inv#c8744	8,659	8,569	90	Transposition
169. Penn State University	11/4/2019	dvfa19-181 8/26-12/20/19 tbf \$8231.00	8,321	8,231	90	Transposition
170. New England Institute of Technology	3/5/2015	jan 2015-mar 2015 t&f bk&s 7889.82	7,980	7,890	90	Transposition
171. University of Arizona	2/15/2018	inv#spg2018w alpole for \$7,561.00spr18 tf	7,651	7,561	90	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
172. Penn State University - University Park	5/26/2017	sp17 t/f inv#dvfa16-178 (\$7,016.70)	7,107	7,017	90	Transposition
173. Manor College	7/12/2016	resubmit - sp16 t/f \$6780.00	6,870	6,780	90	Transposition
174. Texas Health And Science University	5/23/2019	su19 #6503-05-2019 tf \$6450.00	6,540	6,450	90	Transposition
175. U Mass-Boston	8/8/2014	inv#1428983 dtd7/23/14 t&f \$5,128.00	5,218	5,128	90	Transposition
176. Lock Haven University	3/3/2017	spring 2017 t/f = \$5,016.40	5,106	5,016	90	Transposition
177. Brandman University (Irvine)	7/24/2014	inv#b0045050 1 07-02-14 \$4,450.00	4,540	4,450	90	Transposition
178. Strayer Univ- Payment Only	8/5/2016	4/4/16- 6/20/16: t/f - \$4235.00	4,325	4,235	90	Transposition
179. Northern Virginia Comm College	7/25/2018	inv#87su18nv 280_xo 4,128.50	4,218	4,128	90	Transposition
180. Texas A&M University - Texarkana	10/25/2019	08/2019 - 12/2019 \$3891.19	3,981	3,891	90	Transposition
181. MSU-Billings City College	11/14/2018	summer 2018 tuition/fees \$3788.07	3,878	3,788	90	Transposition
182. Yti Career Institute	11/27/2017	inv#al 1098 \$3784.30	3,874	3,784	90	Transposition
183. Walden University	1/14/2014	a00233342 su2013 \$3,780.00	3,870	3,780	90	Transposition
184. Devry (All Campuses- All Students)	11/16/2017	oct - dec 2017 \$3,348.00	3,438	3,348	90	Transposition
185. National University	11/16/2017	inv# 23337 \$3120.00 ced620/619	3,210	3,120	90	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
186. Pikes Peak Community College	5/9/2018	inv-z182-1111a-fall17-s-\$2674.96	2,765	2,675	90	Transposition
187. Salt Lake Community College	12/13/2018	fall 2018 tuition, \$2673.75	2,764	2,674	90	Transposition
188. Univ of Phoenix - Indianapolis	2/27/2014	1776144:in,indi hsm210mat117 \$2341.50	2,432	2,342	90	Transposition
189. Embry-Riddle Aeronautical University	5/10/2016	3/31/16-#w183-119786-mgt221&436-\$2340.65	2,431	2,341	90	Transposition
190. Bradley University	9/4/2015	summer ii 2,340.00	2,430	2,340	90	Transposition
191. Mech Tech	1/21/2016	nov2015-feb2016/#2-dgc-p/\$2,238.00	2,328	2,238	90	Transposition
192. Horry Georgetown Technical College	4/27/2018	inv 39973 dtd 4/9/18 \$2124.00	2,214	2,124	90	Transposition
193. Horry Georgetown Technical College	4/30/2018	inv 39973 dtd 2/12/18 \$2124.00	2,214	2,124	90	Transposition
194. Montgomery College	10/20/2015	inv#s1554842 11-01-15 1,891.20	1,981	1,891	90	Transposition
195. Gateway Community College	4/30/2015	spring2015 1/23/15-5/16/15 t&f 1455.00	1,545	1,455	90	Transposition
196. Western Carolina Uni.	2/20/2019	fall 2018 books \$1,238.14	1,328	1,238	90	Transposition
197. Salt Lake Community College	4/16/2018	computer \$899.97 + handling fee	990	900	90	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
198. Follett #1520 Lee College Bkst	11/16/2017	10/2/17- #1520- 11706t817- fa'17-b \$896.46	986	896	90	Transposition
199. Lone Star College - Cy Fair Bkst - Follett #162	10/19/2018	fall18-#0162- 19121t- 8/31/18-b/h \$896.25	986	896	90	Transposition
200. Lone Star College - N. Harris Bkst - Follett # 359	3/29/2017	2/3/17- inv#15121t-b/h \$895.25	985	895	90	Transposition
201. Capella University	3/26/2014	invoice 20159341141 02001 \$10.50	100	10	90	Added digit(s)
202. Follett @ Salem State University Store #0198	3/29/2018	spring'18 b&s - \$236.50	321	236	85	Transposition
203. Arkansas State University-Mt. Home	9/18/2018	inv#182s va \$3109.14	3,190	3,109	81	Transposition
204. Embry Riddle Aero Univ Career Educ Program	5/30/2017	w3241318389 2390 sp17 tf \$2109	2,190	2,109	81	Transposition
205. Univ of Al - B'ham	7/25/2017	05/08/2017- 08/11/2017 - \$1,609.73	1,691	1,610	81	Transposition
206. Do Not Use Hawaii Pacific University	3/16/2016	12/14/15- 01/10/15 inv#vr108 1,209	1,290	1,209	81	Transposition
207. Wilmington University- New Castle	4/19/2019	sp 19 t/f/b/s \$5,1080.25	5,180	5,108	72	Transposition
208. Indiana University Kokomo - Aai 64	11/1/2016	#0002194179 \$4,019.16 t/f fall 2016	4,091	4,019	72	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
209. Columbia (Ft. Leonard Wood) College	12/5/2014	47314 - tuition/books for 1608.08	1,680	1,608	72	Transposition
210. University of Phoenix	5/8/2014	inv#1871619, gen195, \$1208.00	1,280	1,208	72	Transposition
211. Follett #1618 Utpa Bookstore	3/29/2018	jan-feb'18- inv#books/sp2 018-\$718.95	791	719	72	Transposition
212. Lone Star College - N. Harris Bkst - Follett # 359	10/2/2018	fall18 #0359- 20121t 9-17- 18 b/h \$719.00	791	719	72	Transposition
213. Montana State U. Bookstore	10/16/2017	2017 3rd qtr \$419.87	492	420	72	Transposition
214. Pima C Bookstore- West	12/12/2017	inv#kvanhoult etextoctober20 17\$19.23fa17 b	91	19	72	Transposition
215. Valdosta State University < I1> 08/97	9/4/2014	inv#8704641 75s14-spr14- \$10,2070.34	10,270	10,207	63	Transposition
216. Golden Gate University - San Francisco	2/28/2018	59008918sab \$5429.29 sp18 t&f	5,492	5,429	63	Transposition
217. Limestone College- Gaffney	6/27/2018	inv 702 dtd 5/15/18 \$2829	2,892	2,829	63	Transposition
218. E C P I University - Va Beach	8/16/2019	inv erneva - 201808 dtd 8/6/19 \$2518.00	2,581	2,518	63	Transposition
219. Midwestern (Kansas City) Baptist Theological Seminary	10/30/2018	inv: jan 19 amt: \$1607.00	1,670	1,607	63	Transposition
220. San Diego State Univ Bookstore	2/18/2016	inv#123264 b&s \$607.54	671	608	63	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
221. F H E G Store #1115	12/20/2017	inv#ma120817-books-\$207.75	271	208	63	Transposition
222. Carrington College - Tucson Campus	7/2/2019	inv#3317165-20190408for\$10439.00,s19t/f	10,493	10,439	54	Transposition
223. University of Texas - Rio Grande Valley	12/28/2016	08/29/16-aug-dec'16-tuition/fee\$3,539.16	3,593	3,539	54	Transposition
224. Kaplan University On-Line	10/9/2015	#8219884-14t\$2,9060.00	2,960	2,906	54	Transposition
225. Middlesex Community College - Do Not Use	3/18/2016	inv#rc027-16st&f - \$2428.00	2,482	2,428	54	Transposition
226. Alamo Community College District	12/11/2019	accd inv#s3682485t/f\$1706.00	1,760	1,706	54	Transposition
227. National University	9/28/2015	inv#0000017537 mth 209a \$1539.00	1,593	1,539	54	Transposition
228. Fsa Bookstore At Hvcc	4/14/2016	spring 16 - books - \$728.58 - kenyon	783	729	54	Transposition
229. Z - Do Not Use: Barnes & Noble #224	11/3/2015	aug 2015 inv#467420b/h \$639.61	694	640	54	Transposition
230. Z - Do Not Use: Barnes & Noble #028	4/9/2015	jan 2015 inv#417489b/h \$628.10	682	628	54	Transposition
231. Follett #0987 Utsa Bookstore	10/17/2018	10/05/18inv#987107181fall18b/s/f\$617.20	671	617	54	Transposition
232. Texas Lutheran University	4/1/2015	1/7/14-#0187931-1&0183907-1-b/s \$539.04	593	539	54	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
233. Barnes And Nobles (All Schools)	3/5/2019	sp 19 b/s 439.17	493	439	54	Transposition
234. Fheg Csu East Bay - 1106	5/12/2015	winter 2015 supplies - (17.12)	71	17	54	Transposition
235. Barnes & Noble	11/29/2017	9/3/17 #633130-09 aug17 s/f \$4.75	55	5	50	Added digit(s)
236. Wiregrass Georgia Technical College	1/26/2017	fall 2016 #13566 \$2116.27	2,162	2,116	46	Transposition
237. North American Trade Schools	9/29/2017	092817 18,649.89	18,695	18,650	45	Transposition
238. Armstrong Atlantic State University <*N6> 12/97	10/11/2016	inv#hr1125631 608 fal16 tuition \$8,438.24	8,483	8,438	45	Transposition
239. Regent Univ -Bus Office	10/22/2019	1/14/19- 5/11/19- \$5005- inv#b0733716 7sp19	5,050	5,005	45	Transposition
240. Devry University	9/9/2016	jul-aug'16- #d01508231jul 20162-t \$3827.02	3,872	3,827	45	Transposition
241. Northern Essex Community College - Do Not Use	4/1/2014	spring 2014 t&f \$2405	2,450	2,405	45	Transposition
242. Columbia College	10/26/2017	inv#56139 \$2027.27 8/28-10/22/17 17fall1	2,072	2,027	45	Transposition
243. University of Phoenix- Online Campus	11/24/2015	aug-sep'15- #2332627- res351-t \$1905.00	1,950	1,905	45	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
244. Brandman University (Chapman) Roseville	4/30/2015	3/15 - 5/15 (\$1,805.00)	1,850	1,805	45	Transposition
245. Veteran Computer Consultants	11/24/2014	11/2014 laptop 1,749.97	1,795	1,750	45	Transposition
246. Houston Community College	8/28/2018	6/18/18-i#9980crpbil-sum'18-t/f \$1705.00	1,750	1,705	45	Transposition
247. University of Wyoming	9/19/2017	wy law bkstr fall'17 b johnson \$1427.82	1,473	1,428	45	Transposition
248. Follett #1105 Online Warehouse	8/7/2014	spring 2013 books supplies\$1105 .77	1,151	1,106	45	Transposition
249. Northern Virginia Comm College	7/1/2014	0000000159sp 14nvce, 3/20/14, 805.00	850	805	45	Transposition
250. Barnes & Nobles Booksellers, Inc.	11/3/2014	inv386965 fall'14 b&s - 538.30	583	538	45	Transposition
251. Barnes & Noble Payment	2/22/2018	#804-01 #318-01bks/sup \$527.92	573	528	45	Transposition
252. Follett #1114 Northeast Lakeview College Bkst	4/14/2014	9/18/13-fall2013-b/h \$449.25	494	449	45	Transposition
253. Underwater Connection Inc	1/30/2018	03/05-07/03/18 cooks 9480 \$349.09	394	349	45	Transposition
254. Charter Oak State College	2/17/2015	inv# 20140113187 583 fee 205.00	250	205	45	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
255. University of Southern California	11/21/2016	fall 16 tfb 08/16-12/16 \$11548.00	11,584	11,548	36	Transposition
256. Georgetown University Office of Veterans Affairs	3/8/2016	#201610g0066 7687, 2/10/16, 8,248.95	8,285	8,249	36	Transposition
257. Fordham University Enrollment Group	3/2/2017	spring 2017 sid#a1113006 8 6148.00	6,184	6,148	36	Transposition
258. Texas A & M University - Texarkana	10/5/2015	fall 2015 3237.00	3,273	3,237	36	Transposition
259. University of Alaska, Anchorage	1/19/2018	inv. aai406173sc \$3,2373.00	3,273	3,237	36	Transposition
260. Newman University	2/12/2014	invoice spring 2014 \$2,726.05	2,762	2,726	36	Transposition
261. Xxx Do Not Use ** Leaderquest	7/8/2015	inv#7992 \$2,4595.00	2,495	2,459	36	Transposition
262. Colorado Technical University (Use This One)	10/17/2017	invoice 17062909- 1702b \$2,3040.00	2,340	2,304	36	Transposition
263. Kean University	10/16/2018	summer I 2018 t&f -\$1,948.00	1,984	1,948	36	Transposition
264. Columbia (Jefferson City) College	11/20/2015	10/15 1815.69	1,852	1,816	36	Transposition
265. Park University Distance Learning	12/12/2014	oct/14-dec/14 tfb 1648.98	1,685	1,649	36	Transposition
266. Colorado Technical Online	8/2/2019	24876943- 1902b \$1,426.50	1,462	1,426	36	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
267. Delgado Community College - C P - No AAI	8/9/2016	sum 13 tuition=\$1,248.20	1,284	1,248	36	Transposition
268. VR&E Ltr 28-05-04 Park College	7/10/2014	3/17/14-#54958-41-cs321&366-t \$1215.67	1,252	1,216	36	Transposition
269. Follett Bookstore #1025 Georgian Crt Univ.	10/18/2016	fall 2016 b&s \$948.33	984	948	36	Transposition
270. Wayland Baptist University	5/14/2014	va-spr313rr \$726.00 04/01/13-06/08/13	762	726	36	Transposition
271. Lone Star College - Montgomery Bkst - Follett #416	1/30/2015	9/3/14 b/s 359.07	395	359	36	Transposition
272. Store #573	11/18/2015	invoice-fall 2015 supplies-\$348.04	384	348	36	Transposition
273. Follett @ Univ of New Haven #501	7/13/2015	5010007568 248.65	285	249	36	Transposition
274. K S C Bookstore	2/12/2015	spring'15 b&s - 248.35	284	248	36	Transposition
275. San Joaquin Delta College Bookstore	7/31/2017	inv # 3572 \$248.24	284	248	36	Transposition
276. Medaille College	9/20/2017	bus403x&his1 45e, t/f/b/s \$5868.19	5,899	5,868	31	Transposition
277. NTI Career Institute	11/27/2017	10/17-6/18-#422102-20-1-2of2pymt-t\$9369	9,396	9,369	27	Transposition
278. University of South Alabama	5/10/2019	01/07/2019-04/26/2019 \$7,469.00	7,496	7,469	27	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
279. Penn State University	2/22/2016	inv#dvfa15-127 t/f: \$6758.00	6,785	6,758	27	Transposition
280. University of Maryland Baltimore County	2/12/2019	3rd-015251 \$6314.39	6,341	6,314	27	Transposition
281. Academy of Art College	7/3/2014	inv#03836479 su14 \$5,058.00	5,085	5,058	27	Transposition
282. Crown University	11/16/2017	20oct17 inv#597 \$4,947.04	4,974	4,947	27	Transposition
283. Strayer University (Morrow Campus)	3/9/2016	# 130062658-1162 \$4,625.58	4,653	4,626	27	Transposition
284. Lindenwood University	4/14/2015	inv.a00010017 01, 02/06/15, \$4503.23	4,530	4,503	27	Transposition
285. Carthage College	2/26/2014	winter 2014 (\$4,036.55)	4,064	4,037	27	Transposition
286. Northwestern State University - AAI 03	10/1/2015	fa15 tu/bks/fees \$3725.88 inv# 153-1030	3,753	3,726	27	Transposition
287. Devry University - San Jose	2/27/2019	#d40733398jan20191-\$3647.00-netw230 tui	3,674	3,647	27	Transposition
288. Salem State University	11/10/2016	f16 t&f 2947.64	2,975	2,948	27	Transposition
289. Limestone College-Gaffney	11/29/2018	inv 717 dtd 11/2/18 \$2914.00	2,941	2,914	27	Transposition
290. Regis University (Colorado Springs)	3/5/2014	inv# 13493 \$2,658.00	2,685	2,658	27	Transposition
291. Community College of Philadelphia	10/26/2017	fall 2017- tf- \$2436	2,463	2,436	27	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
292. Southern New Hampshire University	11/18/2014	invoice-10/27-12/23/14-2,047.27	2,074	2,047	27	Transposition
293. Wayland Baptist University	5/27/2015	feb-may'15-#varehabspr'15-t/b/s-\$1869.17	1,896	1,869	27	Transposition
294. Colorado State University	7/13/2017	summer 17 tuition/fees \$1,569.57	1,597	1,570	27	Transposition
295. New England College	1/24/2018	invoice-\$1514.11	1,541	1,514	27	Transposition
296. XXX Beal College	10/3/2014	fall 2014 tfbs 1369.39	1,396	1,369	27	Transposition
297. Community College of Philadelphia	10/14/2015	fall 2015 tuition \$1303.00	1,330	1,303	27	Transposition
298. SUNY Plattsburg	6/6/2014	spring 14 - tuition - \$1236.40 - laboun	1,263	1,236	27	Transposition
299. Capella University	4/11/2016	inv#20479481 16102001 \$947.10	974	947	27	Transposition
300. Great Basin College (Degree)	4/2/2019	inv: 2192-1 - spring2019 - \$947	974	947	27	Transposition
301. Georgia Gwinnett College	6/27/2019	\$925.00#2019 16-39785/t/f/fall 2018	952	925	27	Transposition
302. Idaho State Bookstore - Follett Higher Ed Grp (FHE)	9/19/2019	09-10-19, books, inv, 889881 \$569.29	596	569	27	Transposition
303. Barnes & Noble #539 - Fordham University	10/30/2019	fall 2019 b&s=\$346.58	374	347	27	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
304. Follett #1114 Northeast Lakeview College Bkst	3/10/2014	9/18/13-fall2013-b/h \$268.75	296	269	27	Transposition
305. Follett #1114 Northeast Lakeview College Bkst	12/31/2014	05/13/14 books&handlin g 268.75	296	269	27	Transposition
306. Follett #1507 University of Texas Rio Grande Valle	11/8/2017	7/2017-8/2017inv#102 24tsum11=bks -\$269.20	296	269	27	Transposition
307. Follett #1618 Utpa Bookstore	9/20/2018	july'18-inv#books/su m2018-\$268.75	296	269	27	Transposition
308. Follett #1507 University of Texas Rio Grande Valle	3/12/2019	spring2019/inv #1507-141t-books:\$269.00	296	269	27	Transposition
309. Follett @ Umass Lowell (Store # 1260)	7/17/2019	sp19-b/s-\$269.28	296	269	27	Transposition
310. Lafayette Ivy Tech Bookstore	10/13/2017	inv#11771-097130ss, \$258.18	285	258	27	Transposition
311. Off Campus College Bookstore	11/8/2016	6/01/16 to 9/15/16 inv#dva09151 \$236.39	263	236	27	Transposition
312. Fheg Northwest Wyo College Bookstore	10/20/2015	fa15 b&s \$69.25	96	69	27	Transposition
313. Follett #1618 Utpa Bookstore	10/23/2019	sum19inv#161 816-80t/books:\$23 7.61	261	238	23	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
314. Moorpark College - 8127	6/3/2014	spr14 #s0003700(2) 1/6-5/19/14) hf	22	2	20	Added digit(s)
315. University of Vermont	10/16/2014	invoice-fall2014- 19,468.35	19,486	19,468	18	Transposition
316. Pace University - Manhattan	5/23/2014	sp14 - \$5368.00	5,386	5,368	18	Transposition
317. University of Maryland, University College	8/24/2019	jul-sep'19- #0000001150 19-pro600-t \$4146	4,164	4,146	18	Transposition
318. SUNY Farmingdale	11/14/2018	fa 18 t&f (\$4135)	4,153	4,135	18	Transposition
319. University of Maine At Augusta	4/4/2017	spring 2017: tfbs - \$2913.78	2,932	2,914	18	Transposition
320. Southwestern College	6/21/2016	05/16-07/16 tfb \$ 2913.30	2,931	2,913	18	Transposition
321. Wayland Baptist University	11/9/2019	vafall19-oj // fa19 bks,t&f // \$2,913.35	2,931	2,913	18	Transposition
322. Westchester Community College	11/1/2017	fa17 t&f \$2,1020. 06 - p. foster	2,120	2,102	18	Transposition
323. Augusta Technical College	4/19/2017	inv:: 201714- 127, spr2017, \$1968.99	1,987	1,969	18	Transposition
324. Middlesex Community College-Lowell - Do Not Use	3/15/2017	sp17 t/f \$1802.50	1,820	1,802	18	Transposition
325. University of Maryland University College*	12/15/2015	86348 1746.00	1,764	1,746	18	Transposition
326. Henley-Putnam University	3/15/2018	3/1/2018 - 5/15/2018 t/f = \$1,735.75	1,754	1,736	18	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
327. Indiana Wesleyan Univ-Leap	2/22/2018	#ago017365 2/9-3/15/17 \$1635.20	1,653	1,635	18	Transposition
328. University of Maryland University College	7/10/2014	summer 2014 t&f \$1524.00	1,542	1,524	18	Transposition
329. Middle Georgia State College	8/18/2015	inv#201505- 7/9/15- sutm2015- \$1402.03	1,420	1,402	18	Transposition
330. Apollo Grp Inc - Univ of Phoenix	8/8/2018	inv#2901492 3/27/18- 4/30/18 \$1346.00	1,364	1,346	18	Transposition
331. Pima Community College	11/12/2019	inv#01361400 201920, \$1257.00, t/f, sp'19	1,275	1,257	18	Transposition
332. Follett Bookstore #868 Rider	5/28/2015	s15 b&s= \$679.45	697	679	18	Transposition
333. Pierce College	10/31/2018	w18 b&s \$635.53	654	636	18	Transposition
334. Barnes And Noble Eastern Kentucky University	12/17/2014	invoice 391783 624.73	643	625	18	Transposition
335. Barnes & Noble Booksellers #1	1/4/2019	sp17 #594502- 01 \$468.31	486	468	18	Transposition
336. Follett @ Manchester CC #814	4/8/2015	trans#8140100 015 fee 457.67	476	458	18	Transposition
337. Barnes & Noble Booksellers #1	10/31/2017	fa17 add on(t&s inv#:630582- 01 \$457.20)	475	457	18	Transposition
338. Lafayette Ivy Tech Bookstore	4/23/2014	80460314 \$235.00	253	235	18	Transposition

School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
339. Colorado State University	12/12/2019	fall 2019 books/supplies \$235.45	253	235	18	Transposition
340. Follett #1114 Northeast Lakeview College Bkst	3/6/2014	aug 2013 fall 2013 s/h \$179.99	198	180	18	Transposition
341. Follet Cnm Bookstore	5/13/2014	spring 2014 books & supplies \$178.90	197	179	18	Transposition
342. Follett #1114 Northeast Lakeview College Bkst	1/15/2015	06/09/14 books&handlin g 179.00	197	179	18	Transposition
343. Follett #1520 Lee College Bkst	11/10/2016	10/5/16- #11121s12120 1513116-b/h \$178.75	197	179	18	Transposition
344. Lone Star College - N. Harris Bkst - Follett # 359	6/23/2017	6/15/17- inv#0359- 16121t61517- b/h \$178.75	197	179	18	Transposition
345. Lone Star College - N. Harris Bkst - Follett # 359	6/28/2017	6/16/17- 03590361161 21t- 6161706w1 \$179.00	197	179	18	Transposition
346. Lone Star College - N. Harris Bkst - Follett # 359	11/14/2017	10/12/17- #359-17121t- fa'17-b/h \$179.00	197	179	18	Transposition
347. Follett #1114 Northeast Lakeview College Bkst	12/6/2017	9-10/2017 #1114spc- 37accd b/s/f \$179.41	197	179	18	Transposition
348. Barnes & Noble	3/13/2018	2/4/18- inv#671374- spr'18-b/s/h \$179.38	197	179	18	Transposition

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School name	Transaction date	Invoice text (period text)	Paid amount (rounded)	Invoiced amount	Difference between invoice and paid amount	Error type
349. Follett #1618 Utpa Bookstore	9/11/2018	june'18- inv#161813- 20tbooks:\$179 .00	197	179	18	Transposition
350. Mt San Jacinto College Bookstore	10/2/2018	mvc812819 \$179.35 su18 b&s	197	179	18	Transposition

*Source: VA OIG's data analysis.*

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## Appendix B

### Methodology Steps for VR&E Potential Payment Error Analysis January 1, 2014, to December 30, 2019 Data Source: VBA Corporate Database

The OIG's Predictive Analytics and Modeling Program team filtered and analyzed the VR&E tuition payment data to identify potential overpayments of more than \$10 paid to schools for program participants. The payments found should be considered suspect payment errors and not confirmed payment errors. The team did not verify whether the payments were executed or whether VA received credit for any payments that were corrected after processing.

The invoice text line is not mandatory and does not have data validation to promote the consistency of the information being entered. Therefore, the team encountered limitations when the invoice text line

- Was blank,
- Did not include a dollar amount or dollar symbol,
- Contained an assortment of numbers and punctuation, or
- Potentially reflected the sum of a group of payments and not a single payment. If the payment had more than a single dollar amount, the team may not have evaluated the invoice text amount against the corresponding dollar amount.

Table B.1 provides definitions used by the team during this review.

**Table B.1. Definitions**

Term/Acronym	Definition
Amount Paid (Paid Amount)	PYMT_AMT field in the EDU_PRVDR_PYMT table. The dollar amount of educational services authorized for each veteran.
CWINRS	Corporate Waco Indianapolis Newark Roanoke Seattle. CWINRS is the VR&E electronic case management application used to manage caseloads and program costs.
Distinct tuition payments	Payments to a school on a student's behalf.

Term/Acronym	Definition
Invoice Text (Period Text)	PERIOD_TXT field from the EDU_PRVDR_AWARD table. This is the period of time that the veteran is authorized to receive services from a particular educational institution. This time period is usually the duration of a semester or a couple of months.
Payment ID	EDU_PRVDR_PYMT_ID field from the EDU_PRVDR_PMT table. This sequence number identifies each payment that was made to an educational institution. Each award may have several payments made against it.

Source: VA OIG and VBA Corporate database data dictionary.

Table B.2 provides an overview of the steps the team took to filter and analyze the data to determine which payment observations to exclude.

**Table B.2. Overview of Steps Taken to Identify Potential Overpayments**

Action by team	Description	Removed observations	Remaining observations
<b>Step 1</b> Pulled VR&E tuition payments.	Considered all distinct tuition payments that were entered into CWINRS ("Transaction Date") between 2014-01-01 and 2019-12-30 and the associated "INVOICE TEXT" from the education provider award table.	N/A	1,869,082
<b>Step 2</b> Removed observations without matching "INVOICE TEXT."	Determined that 56 observations did not have a matching "INVOICE TEXT" field attributed to the payment ID.	56	1,869,026
<b>Step 3</b> Removed observations from the population where the text only contained a period of time.	Using "INVOICE TEXT," removed cases where a pattern existed that looked like it only contained the period of time of the award or only contained letters. Examples of observations removed: <ul style="list-style-type: none"> <li>Fall 2018</li> <li>Fall 18</li> <li>Fall - Spring 2018</li> <li>01/2018-01/2019</li> <li>duration of program</li> </ul>	321,133	1,547,893

Action by team	Description	Removed observations	Remaining observations
<p><b>Step 4</b></p> <p>Removed observations from the population where methods to match a dollar value to the text were unsuccessful.</p>	<p>Using "INVOICE TEXT," identified patterns that represented dollar amounts, such as the value "181.58" from the raw text "1370117201302-fa13-b&amp;s-\$181.58." Methodology was focused on finding values adjacent to a "\$" symbol or values within parentheses. Examples of observations removed:</p> <ul style="list-style-type: none"> <li>• "#12437 (7/8-8/3/13) tuition"</li> <li>• "sum13 inv#14-022 dtd 7/2/13 t/p/h"</li> <li>• "inv#237546291340cc-fa2013-#2320.00-"</li> <li>• "f 13 (23.71, 39.32)(12-17-13)"</li> <li>• "invoice-spring2014-221.85"</li> <li>• "supplies 17.56 spring 2014"</li> </ul> <p><i>Note: There are cases in both sets of observations (those removed and those kept) of false positive and false negative matches.</i></p>	745,432	802,461
<p><b>Step 5</b></p> <p>Identified observations with transposed digits and/or digit(s) added. Both actual (unrounded) and rounded values were considered when comparing to invoice text to determine the type of error; payments were rounded up or down to the nearest dollar.</p> <p>Removed observations where the difference between the amounts invoiced and paid was \$10 or less.</p>	<p>Compared "INVOICE TEXT" and "AMOUNT PAID" and the rounded values of "INVOICE TEXT" and "AMOUNT PAID" and determined if digits were added and/or transposed. For example:</p> <ul style="list-style-type: none"> <li>• Value from "INVOICE TEXT" has an added digit that existed in "AMOUNT PAID" and/or an extra "0" digit (e.g., value "\$3,366" from the value "\$366")</li> <li>• Value from "INVOICE TEXT" has a transposition of digits from the digits in "AMOUNT PAID" (e.g., value "\$6,314" from the value "\$3,614")</li> </ul> <p>Example of observation removed because it did not have a transposition error or added digit(s) as defined:</p> <ul style="list-style-type: none"> <li>• "tf/supplies spring 2017 \$1845.93" where paid amount was \$25,997</li> </ul> <p>Example of observation removed because the difference was less than or equal to \$10.</p> <ul style="list-style-type: none"> <li>• "oct 2013 b/h \$102.25" where paid amount was \$112</li> </ul>	802,101	360

Action by team	Description	Removed observations	Remaining observations
<b>Step 6</b> Reviewed observations with errors to remove incorrectly identified payments or invoice text lines with multiple payment amounts included.	<p>"INVOICE TEXT" with multiple listed payment amounts cannot be reliably understood to have one particular payment amount. For example, an "INVOICE TEXT" could include a total amount and multiple line items or it could just include multiple line items. Also, observations where the "INVOICE TEXT" parsing methodology did not accurately capture the payment amounts were removed.</p> <p>Examples of observations removed:</p> <ul style="list-style-type: none"> <li>• "inv 2015765114711001 11.114 b 109.80" because analysis identified \$11.114 as the payment amount but \$109.80 was closer to the actual amount paid</li> <li>• "\$1161.67 b4107 \$870 b08 \$722.74 112\$18.9" because of the multiple payment items made it impossible to determine the correct payment amount.</li> </ul>	10	350

Source: VA OIG.

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## Appendix C: Management Comments

### Department of Veterans Affairs Memorandum

Date: July 8, 2020

From: Under Secretary for Benefits (20)

Subj: OIG Draft Management Advisory Memorandum — Potential Payment Errors Made by Veteran Readiness and Employment Service (VR&E) [Project No. 2020-02562-R4-0004]

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

This is in response to OIG's Draft Management Advisory Memorandum — Potential Payment Errors Made by Veteran Readiness and Employment Service (VR&E).

VBA appreciates the opportunity to review the draft Management Advisory Memorandum. VBA takes no issue with the information provided and concurs with OIG's Management Advisory Memorandum. VBA will review, research and evaluate the noted overpayments in the OIG Management Advisory Memorandum and refer legitimate overpayments to VA's Debt Management Center for action.

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

(Original signed by)

Paul R. Lawrence, Ph.D.

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

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## OIG Contact and Staff Acknowledgments

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