



**THE SECRETARY OF VETERANS AFFAIRS  
WASHINGTON**

July 31, 2025

The Honorable Jamieson Greer  
Acting Special Counsel  
1730 M Street, NW, Suite 300  
Washington, DC 20036

Dear Ambassador Greer:

The Department of Veterans Affairs (VA) is providing its response to the Office of Special Counsel (OSC) File No. DI-24-000819 in which a whistleblower alleged officials at VA, Veterans Health Administration (VHA), Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, the whistleblower alleged that VA Consolidated Patient Account Centers are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 Veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).

The enclosed report is intended to discharge the Secretary of VA's obligation under 5 U.S.C. § 1213(d).

On May 13, 2024, the Secretary received the OSC referral, pursuant to 5 U.S.C. § 1213(g)(2) and directed Workforce Management and Consulting (WMC) to investigate the allegation. WMC completed its Report of Investigation on August 22, 2024. The Secretary sent OSC the agency report on November 15, 2024.

On January 15, 2025, OSC sent a response letter indicating that the agency report confirmed critical aspects of the whistleblower's allegations of agency wrongdoing and did not provide all of the statutorily required information under 5 U.S.C. § 1213(g)(2). As a result, OSC concluded that there is a substantial likelihood that the information provided to OSC discloses a violation of law, rule, or regulation and gross mismanagement, and referred the matter for VA investigation pursuant to 5 U.S.C. § 1213(c). Specifically, OSC noted that the 5 U.S.C. § 1213(g)(2) report acknowledged that a national strategy is needed for resolving the remaining backlog of refunds owed to Veterans but did not provide any information about the national strategy or when it would be implemented. On January 28, 2025, OSC provided a response letter stating that the 5 U.S.C. § 1213(c) report should include information about the size of the backlog of potential refunds owed to Veterans, the rate at which

Page 2.

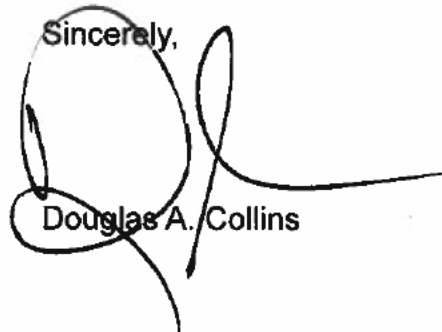
The Honorable Jamieson Greer

VA expects to review the backlog of potential refunds going forward, the total amount of money potentially owed to Veterans, and the total number of potentially impacted Veterans.

VA understands the importance of processing refunds in a timely manner. The enclosure details the complex refund process, technological enhancements, and immediate next steps to address the current backlog, while keeping abreast with future incoming refunds. In addition, VA explains the national process that has been implemented to review the backlog of copayment refunds.

I hope this information provides greater clarity and insight into the steps that VA has taken and is continuing to take to address refund processing challenges and ensure timely resolution for impacted Veterans.

Sincerely,

A handwritten signature in black ink, appearing to read "Douglas A. Collins". The signature is stylized with a large loop at the beginning and a long horizontal stroke extending to the right.

Douglas A. Collins

Enclosure

**DEPARTMENT OF VETERANS AFFAIRS**

**Washington, DC**

**Report to the**

**Office of Special Counsel**

**OSC File Number DI-24-000819 - 1213(c)**

**Veterans Health Administration (VHA), Office of Finance,  
Revenue Operations**

**Washington, DC**



**Report Date: July 11, 2025**

---

## **I. Introduction**

On May 13, 2024, the Office of Special Counsel (OSC) requested that the Department of Veterans Affairs (VA) investigate the whistleblower allegation that VA Consolidated Patient Account Centers (CPAC) are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 Veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).

According to information referred by the OSC, the whistleblower alleged that Veterans' copayment charges are cancelled for multiple reasons, most commonly a change in a Veteran's service-connected condition or a charge billed in error. The whistleblower alleged that while CPACs appear to be making some effort to address newly canceled bills on a month-to-month basis, there are no agency policies, procedures, or plans to address the backlog despite refunds likely exceeding \$75 million. The whistleblower also asserted that continued delay in addressing these potential refunds risks further deterioration of financial data, which in turn jeopardizes VA's ability to comply with its legal obligation to refund all incorrectly charged copayments in accordance with 38 C.F.R. § 17.47(e)(1).

On May 13, 2024, the Secretary received the OSC referral, pursuant to 5 U.S.C. § 1213(g)(2) and directed Workforce Management and Consulting (WMC) to investigate the allegation.

## **II. Conduct of Investigation**

The WMC investigation consisted of a Human Resources Consultant and the Director of Veterans Health Administration Financial Quality Assurance, Policy, and Training. The team reviewed relevant policies, procedures, professional standards, reports, memorandums, and other documents. The team interviewed the whistleblower on July 3, 2024.

## **III. Summary of evidence obtained from the investigation**

The WMC investigation confirmed that, since August 2020, the Director of CPAC Operations had been aware of a backlog of cancelled copayment charges that had not been reviewed for potential refunds to Veterans. The backlog included more than 5.6 million cancelled charges. The review noted that constraints on staffing had limited the regional CPACs' ability to address the backlog, and that the strategy was to stay current with more recent refunds requests and address the backlog "as time allows". The review noted that a national strategy was needed for resolving the remaining backlog of refunds owed to Veterans, but did not provide any information about a national strategy or when it would be implemented even though the backlog had remained an issue for 5 years.

#### **IV. Listing of any violations or apparent violation of law, rule, or regulation**

The WMC concluded that, pursuant to 38 C.F.R. § 17.47(e)(1), if VA determines that an individual was incorrectly charged a copayment, VA will refund the amount of any copayment actually paid by that individual. However, WMC noted that VA was actively addressing the backlog to determine individuals who were incorrectly charged a copayment in order to refund the copayments paid by those individuals. As a result, VA was deemed not in violation of 38 C.F.R. § 17.47(e)(1), since once a determination is made of an incorrect copayment, VA was refunding the copayments paid.

WMC also concluded that "gross mismanagement" is a management action or inaction that creates a substantial risk of significant adverse impact on the agency's ability to accomplish its mission. Gross mismanagement is more than de minimis wrongdoing or negligence. WMC stated that while the report concluded that while there is a backlog, there is no evidence that the backlog is creating a substantial risk of significant adverse impact on the agency's ability to accomplish its mission. In addition, WMC opined that VA is actively working the backlog.

#### **V. Actions Taken or Planned as a result of the investigation**

The Revenue Operations Compliance Officer (CO) conducted a secondary investigation to determine if CPACs have implemented policies, procedures, and a national strategy to address 1st party refund backlogs.

The backlog in question deals with charges that were cancelled for a variety of reasons, most of which deal with retroactive service connection (SC) awards. When a charge is deemed inappropriate and cancelled, a review of the associated bills is required if a payment has been applied to the bill to determine if a refund is due to the Veteran. Before June 2019, the notification method for charge cancellations relied on Vista mailman messages, which were then manually processed by Veterans Services (VS). In June 2019, a more efficient system, the First Party Charge IB Cancellation Recon Report (1PCX), was instituted. This system offers a more reliable way for CPACs to capture and manage charge cancellations, using a static report that can be filtered by date ranges, dollar amounts and Veteran name. This gave CPACs a much more reliable way to capture this data.

#### **Objective:**

The Compliance review objectives included:

- Verification that CPAC has documented policies and procedures that provide instruction and guidance to staff on 1st party refunding activity.
- Confirming that backlogged 1st party refunds are being processed and tracked.
- Determination whether there was consistency with the initial report that was conducted

## **Methodology:**

To prepare for investigation, the CO completed a document review to verify CPAC policies, protocols, and written guidance surrounding 1st party refunding were in place.

To confirm that the backlog of 1st party refunds is being processed, the CO conducted a data pull by randomly selecting nine VistA database systems (utilizing the Compliance and Business Integrity Random Sample Generator). To ensure that the date range in question was addressed, each site was assigned a year by the CO. The 1PCX report was then generated for each site based on assigned calendar year. A total of 10 bills per VistA site from the 1PCX reports was reviewed for a total of 90 bills.

Data points collected:

1. Was the Veteran due a refund? Yes/No
2. If yes, were appropriate Vista transaction comments made annotating the voucher number? Yes/No
3. Was the refund completed in VA Patient Account Resource System (VAPARS)? Yes/No (**\*For Mid Atlantic CPAC (MACPAC) cases only** – CO only has access to view MACPAC vouchers in VAPARS)

Finally, the CO accessed the Microsoft Power Business Intelligence platform to confirm that there is a standardized mechanism in place for CPACs to track and monitor backlogged 1st party refunds.

## **Criteria:**

- VA Office of Financial Policy – Volume VIII – Cash Management and Disbursements, Chapter 9 – Refunds Issued by VA, December 10, 2024
- VA Financial Policy – Volume XII – Debt Management, Chapter 4, Medical Care Debt, May 14, 2025

## Refund Backlog Compliance Audit

Facility Station Number	Calendar Year Charge Cancellation Date in 1PCX	Total Number of Bills Reviewed	Number of Bills Where Veteran was Due a Refund	Number of Bills with Appropriate VistA Comments	Percentage of Accuracy
550	2012	10	8	6	75%
660	2013	10	5	4	80%
689	2014	10	6	6	100%
437	2015	10	7	6	86%
573	2016	10	6	5	83%
554	2017	10	8	8	100%
687	2018	10	8	8	100%
509	2019	10	7	6	86%
541	2020	10	10	9	90%
<b>Total</b>		90	65	58	89%

**CPAC achieved a Compliance rate of 89% for refunds processed due to cancelled charges.**

### Principal Findings:

- 65 of the 90 bills reviewed were found to require a refund.
  - 58 of the 65 contained appropriate VistA transaction comments annotating the voucher number.
  - 7 of the 65 did not contain VistA transaction comments annotating a refund had been issued.
  - 6 of the 6 vouchers completed by MACPAC for station 509 were found processed in VAPARS.
- 25 of the 90 bills reviewed did not require a refund.
- The CPAC 1PCX backlog consists of any charges cancelled from the conception of the individual CPAC through December 31, 2023, that need to be reviewed for a possible refund. As illustrated by the Power BI dashboard, the total number of starting charges for this date range was 37,947,659. The associated bills for

these charges were compared to bills previously refunded in VAPARS. A total of 15,171,834 charges were found to have been previously refunded verifying that cancelled charges were being processed prior to April of 2024 (see Table 1).

**Table 1 (Source: PowerBI)**

**1PCX Backlog Counts by CPAC**

CPAC	Starting Charges	Vapars Duplicate Charges	Report Duplicate Charges	Backlog Charges Initially Imported	Remaining Charges as of this date	Charges completed since backlog Ingested	Charges not requiring refund that have been skipped	Charges requiring refund which are processed	Remaining Veterans
Central Plains CPAC	5,642,580	2,324,051	610,475	704,377	444,410	259,067	188,289	45,101	156,371
Florida/Caribbean CPAC	3,341,482	1,347,074	416,224	441,098	78,434	362,664	225,166	77,681	48,602
Mid-Atlantic CPAC	6,201,391	2,398,414	874,804	830,793	678,187	152,608	74,924	63,637	219,290
Mid-South CPAC	6,216,828	2,321,500	769,780	775,094	716,503	58,591	24,051	15,558	226,281
North Central CPAC	5,916,674	2,520,063	469,320	578,362	426,342	152,021	62,441	84,966	149,002
North East CPAC	5,164,764	2,373,307	464,510	446,859	221,332	225,527	175,988	48,807	115,405
West CPAC	5,463,940	1,881,425	856,500	1,049,708	892,711	156,997	37,494	114,883	254,001
	<b>37,947,659</b>	<b>15,171,834</b>			<b>3,457,919</b>				

- On January 16, 2025, VA captured a snapshot of the backlog, which showed a total of 4,498,817 charges requiring review (see Table 2). As of May 30, 2025, there are currently 3,457,919 cancelled charges requiring review (see Table 1). This shows the CPACs have processed 1,040,898 cancelled charges from the backlog over a 4-month period demonstrating VA is addressing the backlog. Based on the charges previously reviewed, the CPACs have found that, on average, 47.5% of the charges reviewed require a refund (see Table 2).

**Table 2 (Source: Outlook message dated 1/16/2025)**

Revenue Operations Refund Workload in Queue For Processing								
Revenue Operations has two primary workload drivers for processing refunds. A current workload list for recent work and a Backlog workload for work older than 2024 refunds.								
	CPCPAC	FCCPAC	MACPAC	MSCPAC	NCCPAC	WCPAC	NECPAC	Totals
Current Charges to Review	146,964	15,252	51,511	142,163	130,739	217,170	15,197	718,796
Upon Review, Average % Chgs that require refund	88.9%	87.6%	87.7%	19.4%	100.0%	100.0%	22.8%	72.3%
Upon review, Actual number of charges included per refund	16.2	6.0	6.6	4.2	45.0	19.9	2.5	14.3
Estimated Current Charges that will require refund	130,678	13,353	45,012	27,581	130,739	217,170	3,469	568,003
Historical Average for the number of charges included per	16.2	6.0	6.6	4.2	45.0	19.9	2.5	14.3
Estimated Refunds to be processed from Current Worklist	8,087	2,226	6,868	6,622	2,905	10,919	1,368	38,996
Backlog Charges to Review	645,014	381,699	793,043	770,726	496,167	1,008,237	403,931	4,498,817
Upon Review, Average % Chgs that require refund	49.6%	34.2%	53.2%	29.0%	52.7%	99.0%	14.6%	47.5%
Upon review, Actual number of charges included per refund	6.4	3.5	5.6	4.4	8.1	42.7	4.4	10.7
Estimated Backlog Charges that will require refund	320,133	130,461	421,570	223,720	261,253	998,221	59,165	2,414,542
Historical Average for the number of charges included per	6.4	3.5	5.6	4.4	8.1	42.7	4.4	10.7
Estimated Refunds to be processed from Backlog Worklist	49,649	37,714	75,254	51,013	32,590	23,370	13,975	282,766
<b>TOTAL ESTIMATED REFUNDS IN QUEUE FOR PROCESSING</b>								<b>321,761</b>
<b>SIX YEAR AVERAGE FOR ACTUAL AMOUNT PER REFUND</b>								<b>\$ 126.03</b>
<b>TOTAL ESTIMATED AMOUNT OF REFUNDS IN QUEUE FOR PROCESSING</b>								<b>\$ 40,551,600</b>
<b>SIX YEAR AVERAGE OF REFUNDS PROCESSED PER YEAR</b>								<b>525,974</b>
<b>ESTIMATED TIME REQUIRED TO COMPLETE CURRENT REFUNDS IN QUEUE</b>								<b>7.4 MONTHS</b>

**Additional Comments:**

Revenue Operations has several monitors that directly or indirectly provide oversight into the 1st party refunding process.

- **Quality Assurance (QA)**
  - **1PCX review:** A sample of the current 1PCX workload is pulled and the account is reviewed to verify accurate processing and ensure any appropriate refunds have been processed. Any accounts not worked within 90 days result in a quality improvement plan (QIP). Each facility is reviewed at least twice per year.
  - **Debt Management Center (DMC) Debt Validity review:** This process is to review active bills for Veterans who no longer are required to pay copays based on their disability compensation or pension status. QA reviews the sample to ensure valid bills were referred to DMC appropriately, and that all invalid bills were cancelled and refunded.
- **Internal Audit (IA)**
  - **Testing of Veterans Services Standard Operating Procedure (VA SOP) 4.1.9:** Annually, IA conducts an audit of VS SOP 4.1.9, which covers the 1PCX report. IA reviews a sample of cancelled charges from the current worklists to ensure accurate and timely processing of any necessary refunds. Additionally, IA performed a review to determine at time of testing if the remaining backlog was less than 5% of the total backlog.
- **Compliance**
  - **Veteran Copayment Debt Monitor report:** Monthly report is produced on or about the 13<sup>th</sup> of each month. The report is a list of all possible invalid charges in each facility that have not been cancelled based on the Veteran's SC award date and the date of service of the charge. Once the charges are cancelled, they will then move to the 1PCX report for possible refunding.

## **VI. Conclusions:**

Per our investigation for cancelled copayment charges from the 2012-2020 period, VA is continuing a methodical review of the backlog of potential refunds owed to Veterans.

Veteran refunds are complex, have multiple process entry points from various stakeholders, and are conducted across all VA Revenue Operations CPAC. The CPACs are responsible for reviewing and reconciling accounts where a copayment charge is cancelled, for a multitude of reasons, and specifically developed and deployed a national process to review copayment refunds where appropriate. Revenue Operations also developed and deployed a new on demand report in July of 2019: *First Party Charge IB Cancellation Recon Report (1PCX Report)*. The report consolidates Veterans' charges that may be owed a refund because a copayment was cancelled, and the Veteran had made a payment. The report is then auto ingested into the VAPARS tool for refund processing.

The VA Revenue Operations process and technological enhancements have reduced refund reviews and processing times. As of June 30, 2025, over 3,500,000 refunds have been completed, equaling more than \$67,038,851 since 2019. Important to note COVID-19 relief required over 39 million charges to be reviewed with more than \$260 million in refunds in 2021. All backlog reviews are estimated to be completed by December 2025, in compliance with the VHA Financial policy.

Based upon this review, the CPAC has demonstrated that policies and procedures are in place to provide instruction and guidance to staff on 1st party refunding activity. The review also confirmed that backlogged 1st party refunds are being processed by staff and tracked by the CPAC.

## Attachment A

12/5/2019 Meeting Invite and 1PCX Job Aid



1PCX Report  
12-5-19 Meeting Inv



1PCX Job Aid

## Attachment B

Policy Analyst VAPARS Guidance



VAPARS Guidance



2019

Department of  
Veterans Affairs

VHA Office of  
Community Care  
Revenue Operations



**VA**  
HEALTH  
CARE | Defining  
**EXCELLENCE**  
in the 21st Century



1PCX REPORT WORKLOAD TEMPLATE (**DRAFT**)

## Table of Contents

Introduction .....	1
Process.....	4

## Introduction

The CPAC Veteran Services Department is responsible for reviewing and reconciling accounts where a 1<sup>st</sup> party copayment charge is cancelled in the VistA Integrated Billing (IB) system. This purpose of this review is to determine if a 1<sup>st</sup> party refund is due to the Veteran customer for the cancelled copayment charge(s). The VS Technician reviews the first party bill number on which the 1<sup>st</sup> party copayment charge is represented in the VistA Accounts Receivable (A/R) system, determines if a 1<sup>st</sup> party payment was received on the 1<sup>st</sup> party bill number, and performs refund activity as needed to make whole the Veteran.

Prior to July 2019, VistA “manual adjustment” mailman messages were the legacy work driver that prompted Veteran Services to review IB cancelled 1<sup>st</sup> party charges for potential refund activity. As the primary work driver of this activity, Manual Adjustment Messages were replaced in July of 2019 with a new on demand VistA report titled *First Party Charge IB Cancellation Recon Report* (1PCX Report). The 1PCX report replaces manual adjustment messages as a cancelled 1<sup>st</sup> party copayment work driver and removes the requirement for gathering manual adjustment VistA mailman messages.

The 1PCX report is generally run for each VAMC VistA system by the designated Veteran Services Department report liaison. A standardized excel based workload template was created for CPAC VS teams to use if desired for pacing the raw report data into a concise workload format. The template standardizes the sorting, filtering, and workload methodology of the 1PCX report process. This job aid will detail the process for running the 1PCX report and placing the data into the 1PCX excel workload template.

The 1PCX report allows the user to select only cancelled 1st party copayment charges on a bill that has received a 1<sup>st</sup> party payment. This is the recommended method of running the report to eliminate unnecessary cancelled charge reviews.

The 1PCX report provides a list of all 1st party copayment charges:

- IB cancelled in a report specified and selected time frame and contained within 1<sup>st</sup> party bill numbers
  - 1<sup>st</sup> Party Bills that received a 1<sup>st</sup> party payment
  - The date the copayment charge was cancelled in VistA
  - The cancellation reason for the copayment charge
- NOTE: this information should be included in any VAPARS refund as a documentation proof for any 1<sup>st</sup> party refund prepared from the report.

NOTE: If a charge is reviewed and no refund is needed, a bill comment is not needed.

## Process/Instructions:

### Initial set up: VistA

- The report from VistA should be run to a .txt file, then uploaded to EXCEL
- Set up VistA to display the report on the screen without unwanted text wrapping:
  - Click **Setup** > **Display...** > **Settings for VT** > **Set Up Display Settings**
  - Scroll down to the **Dimensions** section at the bottom of the page
  - Change the **Number of characters per row:** to **256**
  - This change will ensure the data of the report stays in the proper row format

## Running the *First Party Charge IB Cancellation Reconciliation Report (1PCX)*

- In VistA, Type ^ DMC
- Select `3 DMC Referral Menu [PRCA RCDMC REFERRAL MENU]` and the *DMC Referral Menu* appears
- Select `12 First Party Charge IB Cancellation Recon Report` to run the 1PCX report
- At the `Enter Begin Date: TODAY//` prompt, input the first date of desired charges to review:
  - o If working a **regular monthly 1PCX** report, enter the first day of the previous month. Example: The date to enter at the `Enter Begin Date: TODAY//` prompt would be `xx/01/20xx`
  - o If **working a backlog**: enter the first day of the month prior to the time period of the last unworked manual adjustment mailman message data set. For Example: Last unworked manual adjustment mailman message was from March of 2018. The date to enter at the `Enter Begin Date: TODAY//` prompt would be `02/01/2018`
- At the `Enter End Date: TODAY//` prompt, input the last date of desired charges to review:
  - o If working a **regular monthly 1PCX report**, enter the last day of the previous month. Example: The date to enter at the `Enter Begin Date: TODAY//` prompt would be `xx/28 to 31/20xx`
  - o If **working a backlog**: enter the last day of the month prior to the time period of the last unworked manual adjustment mailman message data set. For Example: xxCPAC began using the 1PCX Report August 1, 2019. The date to enter at the `Enter End Date: TODAY//` prompt would be `07/31/2019`
- At the `Do you want to see only bills with payments? YES//` prompt, enter YES
  - o This step is VERY important. YES at this prompt will remove unneeded reviews from the final data set
- At the `Do you want to capture report data for an Excel document? NO//` prompt, enter YES

Before entering data into the `DEVICE: HOME//` to complete the report, the information must be captured to a text (.txt) file:

- In the Vista window: Click **File** > **Logging...** and the **Logging Settings** window appears
- UNCHECK the  **Printer** box
- CHECK  **Disk** box, then Click **Browse...** and the **Log Output To Disk File** window appears
- Select a site to save the .txt file (normally on a T Drive/Shared Space) for easy retrieval
- In the **File name:** box, name the file using the following format: VAMC#\_MAILMANCLEANUP\_STARTDATE\_ENDDATE
  - Example: CPAC is cleaning up Togus, ME VAMC Station number 402 back to February 2019
  - Format Name = 402\_1PCXMAILMANCLEANUP\_FEB2019\_JUL2019
- After naming the file, Click **Save** > **OK**
- Click **File** > **Start Logging**
- At the `DEVICE: HOME//` prompt, enter 0;256;999999999999, then ENTER
- The Report will run and log the data to the .txt file name selected in the logging steps
- The phrase `Press RETURN to continue:` will appear when the report is completed
- Click **File** > **Stop Logging**
- ON THE .TXT FILE, remove any spaces or data above the report data headers:
 

```
Veteran Name^SSN^Bill Number^Charge Amount^Medical Care Date^RXFillDT^RX #^RX Name^IBCXLDT^IB Cancellation Reason^Cancelled By
```
- ON THE .TXT FILE, remove any spaces or data below the last line of report data
- Save the .txt file after removing data above
- Repeat above steps in Vista for any and all VAMC stations with for ongoing/monthly cancelled 1<sup>st</sup> party charge reconciliation and refund activity, as well as for any manual adjustment mailman message backlog

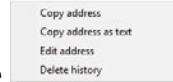
## Importing the Raw 1PCX Data into the 1PCX Workload Template

- Open the Excel 1PCX Report Tool V1.xx
- Click **Enable Editing** if prompted after opening the Excel 1PCX Report Tool



- Select CPAC Site in the radial circle within the **1PCX Run\_Summary** box
- Go the folder/Shared space location where the 1PCX reports will be stored and or distributed

- From the **Drive Tools** toolbar, right click on the desired file pathway and the **Drive Tools** will appear. Click **Copy address as text**
- Go the following screen in the Excel 1PCX Report Tool:



- **Cell A1** <--- Paste Save path here...>
  - Click into cell A1 and paste the copied file path. When the report data is gathered, the data will save in this location
- Click the drop down box on the right of this location (**You may need to hit the ESC key for the drop down arrow to show**):



- Select the desired VistA site matching the raw 1PCX report data
- Go to the .txt 1PCX report and COPY ALL DATA from the report header to the last data row on the sheet
  - (CTRL+A will highlight all data on the .txt document, and CTRL+C will copy all the data)
- Click the **Run** button. The raw 1PCX data will paste and format into the **IB Cancellations** tab
- Click **Save Report**, rename the report in the saved space if needed to capture time period of report

## Performing 1<sup>st</sup> Party Refund Evaluations from the 1PCX Report

Once all of the raw data is input into a 1PCX Workload Template File, each charge on the report can be reviewed in VistA for potential refund

- In the **Veteran Name** column, uncheck the  (Select All) box, then select one Veteran account to review. (NOTE: User may also review by the **SSN** column if preferred)
- Once filtered to a single Veteran record by **Veteran Name** or **SSN**, all of the charges on first party bill numbers for the selected record will be on screen:

REFUNDED?	REVIEWED BY N	Veteran Name	SSN	Bill Numb	Charge Amc	Medical Care E	RX#IDT	RX #	RX Name	IBCXLDT	IB Cancellation Reason	Cancelled By
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111AS	\$15.00		24-Mar-17	5506654	RANITIDINE HCL 300MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111AS	\$15.00		24-Mar-17	5506652	LEVOTHYROXINE NA (SYNTHROID) 0.05MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111ED	\$15.00		4-Apr-17	53886454	TAMSULOSIN HCL 0.4MG CAP	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$5.00		25-May-17	5558285	MONTELUKAST NA 10MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$5.00		25-May-17	5558284	FLUTICASONE PROP 50MCG 120D NASAL INHL	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$15.00		30-May-17	55066544	RANITIDINE HCL 300MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$15.00		30-May-17	55066524	LEVOTHYROXINE NA (SYNTHROID) 0.05MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$33.00		30-May-17	45793058	BUDESONIDE 1600FORPOTER 4.5MCG 120D INH	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-K1111JLP	\$24.00		30-May-17	5339182A	ALBUTEROL 300MCG (CFC-F) 200D ORAL INHL	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-1111DM	\$15.00		23-Jun-17	5388645E	TAMSULOSIN HCL 0.4MG CAP	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-11112K	\$15.00		23-Oct-17	55066524	LEVOTHYROXINE NA (SYNTHROID) 0.05MG TAB	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE
REVIEW REQUIRED		FAKENAME, NOONE	11111111	637-11112K	\$15.00		23-Oct-17	5388645E	TAMSULOSIN HCL 0.4MG CAP	26-Feb-18	CHANGE IN ELIGIBILITY	SAMPLE, EMPLOYEE

- Each cancelled charge on a **Bill Number** needs to be reviewed in VistA
  - If the charge was not previously auto or manually decreased, AND a payment was received on the bill, the Veteran is due a refund
- Review each charge, and write a **YES** or **NO** in the **REFUNDED?** row. The reviewing technician should also input their name next to each charge refunded:

REFUNDED?	REVIEWED BY NAME
Yes	Reviewer Name
no	Reviewer Name
YES	Reviewer Name
YES	Reviewer Name
NO	Reviewer Name
NO	Reviewer Name
NO	Reviewer Name
NO	Reviewer Name
NO	Reviewer Name
YES	Reviewer Name
NO	Reviewer Name
YES	Reviewer Name

NOTE: when a **YES** or **NO** is typed into a **REFUNDED?** field containing a default **REVIEW REQUIRED** text, the field will change to red if **NO** is entered and green if **YES** is entered

NOTE: Any bill/charge with a **YES** will contain a VAPARS refund bill comment within VISTA

- The report data can be used as a refund proof in the VAPARS system
- Repeat Step Numbers 1 – 4 for Each Veteran Account until all Charges on the Report are reviewed and a **YES** or **NO** is present on the sheet

## New VAPARS Deployment Information

Reply Reply All Forward

Thu 3/28/2024 2:34 PM

You forwarded this message on 3/28/2024 3:09 PM.  
This message was sent with High importance.

Planned Outage for VAPARS (3/28/24) 9pm EDT  
Outlook item

- To avoid the potential for double work we recommend that you *do not manually process refunds for 1PCX cancelled charges, for charges cancelled in January or February 2024*, until that capability is enabled in VAPARS after training next week. While this will not yet be possible tomorrow via the VAPARS 1PCX function, you can still see these reports from the SharePoint site. If you do process a manual refund from the new reports (January and February 2024 cancellations) you will see that charge again within the VAPARS tool.
- You may continue to work any 1PCX charge cancelled from the **backlog** reports (charges cancelled in December 2023 and earlier) with the manual voucher creation method.
- Some notes for near-term and further out capabilities.
  - Near Term
    - Manual voucher/refund processing will be possible and the process for the manual voucher creation is the same as in the previous version of VAPARS – go to vouchers, select a Veteran and create the voucher.
    - Current 1PCX Worklist. VAPARS will now include a “current worklist” for 1PCX charges cancelled for which the bill had a payment applied. Current worklist will be initially populated with the output of the 1PCX reports for charges cancelled in January and February 2024. Each month the current worklist will be additionally populated with the output of the prior month’s 1PCX report.
    - After training next week the current worklist will be accessible in the VAPARS system.
  - Further out – timeline TBD
    - **Backlog** 1PCX Worklist. The VAPARS system will have an additional 1PCX worklist that will be the “Backlog” worklist. This list will not be available initially, but it will become available in the coming weeks – timeline TBD. In VAPARS, the **backlog** will be defined as charges cancelled in and prior to December 2023 for which the bill has a payment applied and for which no refund has ever been processed (within VAPARS).

Please ensure that you identify your local trainers as requested in a separate email and let your staff know. The demonstration system is still available for the users who did testing last week and users can access that system for additional familiarization as you see fit. I have also attached an email from the VAPARS development team that will provide some additional information about the new version. Please reach out to me and [REDACTED] if you have any questions and be on the lookout for the “all clear” in the morning.

Thanks

**Report to the Office of Special Counsel  
OSC File Number DI-24-000819 – 1213(c)**

**Veterans Health Administration, Office of Finance,  
Revenue Operations  
Washington, DC**

**Report Date: July 11, 2025**

**Index of Names**

**Key to Investigative Team Members**

██████████, Compliance Officer Mid-Atlantic CPAC

████████████████████, Health Systems Specialist (Compliance)

**Key to Interviewees**

██████████, Policy Analyst,

██████████, Policy Analyst, Office of Community Care

# Exhibit A

5 U.S.C. § 1213(g)(2) Report



**THE SECRETARY OF VETERANS AFFAIRS  
WASHINGTON**

November 15, 2024

The Honorable Hampton Dellinger  
Special Counsel  
U.S. Office of Special Counsel  
1730 M Street, NW, Suite 300  
Washington, DC 20036-4505

Re: Office of Special Counsel File No. DI-24-000819

Dear Mr. Dellinger:

I am responding to your May 13, 2024, letter to the Department of Veterans Affairs (VA) regarding whistleblower allegations that the Office of Finance, Revenue Operations, Washington, DC, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement.

The Under Secretary for Health directed Workforce Management and Consulting (WMC) to investigate the allegations. VA investigated this matter from June 20, 2024, through August 22, 2024.

VA does not substantiate the whistleblower's allegation, but makes one recommendation to the Office of Finance, Revenue Operations. WMC sent the enclosed signed report to the Office of Finance, Revenue Operations, with a recommendation to develop a national strategy for resolving the remaining backlog of refunds owed to Veterans.

Thank you for the opportunity to respond.

Sincerely,

A handwritten signature in black ink, appearing to read "AMAC", written in a cursive style.

Denis McDonough

Enclosure

Cc: The Honorable Michael J. Missal

**DEPARTMENT OF VETERANS AFFAIRS**

**Washington, DC**

**Report to the  
Office of Special Counsel  
OSC File Number DI-24-000819**

**Veterans Health Administration (VHA), Office of Finance,  
Revenue Operations**

**Washington, DC**



**Report Date: August 22, 2024**

## Executive Summary

The Office of the Secretary of the Department of Veterans Affairs (VA) received a referral from the Office of Special Counsel on May 13, 2024, for a formal resolution. Subsequently, the Under Secretary for Health directed Workforce Management and Consulting (WMC), to investigate an allegation concerning the Office of Finance, Revenue Operations. The whistleblower, who consented to the release of their name, alleged officials at the Department of Veterans Affairs, Veterans Health Administration (VHA), Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, VA Consolidated Patient Account Centers (CPAC) are failing to address a backlog of potential refunds owed to Veterans for cancelled copayment charges that have been paid. WMC conducted virtual interviews from June 20, 2024, through August 22, 2024, to investigate this allegation.

## II. Specific Allegation of the Whistleblower

*Officials at the Department of Veterans Affairs, Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, VA Consolidated Patient Account Centers (CPACs) are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).*

We **substantiate** an allegation when the facts and findings support that the alleged events or actions took place and **do not substantiate** an allegation when the facts and findings show the allegation is unfounded. We are **unable to substantiate** an allegation when the available evidence is insufficient to support conclusions with reasonable certainty about whether the alleged event or action took place.

After careful review of the findings, we make the following conclusion and recommendation:

### Conclusion for Allegation

- **Not Substantiated.** WMC does not substantiate that CPACs are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 Veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).

### Recommendation to VHA's Office of Finance, Revenue Operations

1. VHA Office of Finance, in close collaboration with Revenue Operations, should develop a national strategy for resolving the remaining backlog of refunds owed to Veterans.

## **Summary Statement**

WMC developed this report in consultation with a subject matter expert from VHA Financial Quality Assurance, Policy, and Training. WMC determined that, while the CPACs are trying to address the backlog in bill reviews, the backlog has remained an issue for five years. A national strategy for resolving the remaining backlog of refunds owed to Veterans is needed.

Contents

**I. Introduction .....5**

**II. Specific Allegation of the Whistleblower .....5**

**III. Conduct of Investigation .....5**

**IV. Background, Findings, Conclusions, and Recommendations .....6**

**Allegation .....6**

**Background .....6**

**Findings/Conclusions for Allegation .....7**

**Recommendation to the Office of Finance .....8**

**V. Summary Statement .....9**

**Appendix A ..... 10**

**Index of Names ..... 11**

## I. Introduction

The Office of the Secretary of the Department of Veterans Affairs (VA) received a referral from the Office of Special Counsel on May 13, 2024, for a formal resolution. Subsequently, the Under Secretary for Health directed WMC, to investigate the allegation concerning the Office of Finance, Revenue Operations. The whistleblower, who consented to the release of their name, alleged officials at the Department of Veterans Affairs, Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, VA CPACs are failing to address a backlog of potential refunds owed to Veterans for cancelled copayment charges that have been paid. WMC conducted virtual interviews from June 20, 2024, through August 22, 2024, to investigate this allegation.

## II. Specific Allegation of the Whistleblower

*Allegation: Officials at the Department of Veterans Affairs, Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, VA Consolidated Patient Account Centers (CPACs) are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).*

## III. Conduct of Investigation

The investigative consisted of a Human Resources Consultant and the Director of VHA Financial Quality Assurance, Policy, and Training. The team reviewed relevant policies, procedures, professional standards, reports, memorandums, and other documents listed in attachment A. The team interviewed the whistleblower on July 3, 2024.

We interviewed the following staff:

- North Central Consolidated Patient Account Center (NCCPAC) Internal Audit Manager
- Policy Analyst
- NCCPAC Internal Audit Program Analyst
- Director of CPAC Operations
- Director Revenue Operations Compliance
- Policy Analyst Assistant
- Internal Audit Manager
- Chief Financial Officer, Central Plains CPAC
- Chief Financial Officer, CPAC Florida/Caribbean
- Director of Quality and Performance

## IV. Background, Findings, Conclusions, and Recommendations

### Allegation

*Officials at the Department of Veterans Affairs, Office of Finance, Revenue Operations, engaged in actions that may constitute a violation of law, rule, or regulation and gross mismanagement. Specifically, VA Consolidated Patient Account Centers (CPACs) are failing to address a backlog of over \$110 million in potential refunds owed to more than 970,000 veterans for cancelled copayment charges paid between January 1, 2012, and December 31, 2020, in violation of 38 C.F.R. § 17.47(e)(1).<sup>1</sup>*

### Background

The Internal Audit Program Analyst stated that the Rated Disability Eligibility Change Report (RDEC) originally contributed to the backlog. The RDEC provided a list of Veterans that had been recently awarded 0-40% service connection changes with active bills who, because of that change, would experience a change to copayments (elimination or reduction) for certain past appointments/care. The Veteran Services Department was formerly organized as "Administrative Services" and "First Party." First party was responsible for working the RDEC. Individual Veteran names would be taken from the report and each name would be emailed separately to the Rural Utilization Review (RUR) department nurse. The RUR department nurse would then review the names to determine if the bills were service connected. Veteran Services relied on RUR to email the bills back in order to process any needed refunds. RUR also had the ability to cancel bills. The RUR and Facility Revenue Technicians (FRT) at the hospitals had access to cancel bills; however, they did not handle the refund process. The process left much room for errors; lost e-mails, overlooked responses, and RUR and FRTs had the ability to cancel bills without notifying Veteran Services to review if a refund was owed.<sup>2</sup>

In 2019, VA developed the First Party Charge Integrated Billing Cancellation Recon Report, or the 1PCX report, which provided a new mechanism to capture all the bills that had been cancelled.<sup>3</sup> The Internal Audit Manager proposed comparing the 1PCX report to processed Veteran refunds. The Internal Audit Manager reviewed whether refunds were processed on old bills that were cancelled. Ultimately, the Internal Audit Manager compared the 1PCX report to processed refunds given to Veterans going back many years and found backlog of unpaid refunds.<sup>4</sup>

The 1PCX report was a static report, a snapshot in time, and there was no good mechanism for tracking the backlog that CPACs worked. As a result, CPACs

---

<sup>1</sup> If VA determines that an individual was incorrectly charged a copayment, VA will refund the amount of any copayment actually paid by that individual.

<sup>2</sup> Appendix A, Bookmark 7

<sup>3</sup> Appendix A, Bookmark 7

<sup>4</sup> Appendix A, Bookmark 7

individually tracked workload and progress using spreadsheets.<sup>5</sup> To address this issue, VHA recently rolled out the VA Product Accountability and Report System (VA PARS) and will include current refund requests and backlog tracking capabilities.

On August 14, 2020, VHA’s Revenue Operations authored an Issue Brief regarding Uncancelled Integrated Billing First Party Charges. The author reported an estimated 3.96 million lines representing the group of bills that must be reviewed for a refund.<sup>6</sup> The Issue Brief estimated 141.51 full time equivalent employees would be needed to conduct the review to eliminate the backlog. While Revenue Operations briefed the CPAC Director of Operations, his understanding was that the briefing provided was informational.<sup>7</sup>

The NCCPAC Internal Audit Manager, Chief Financial Officer, Central Plains CPAC, Policy Analyst Assistant, Chief Financial Officer, CPAC Florida/Caribbean, and Director of Quality and Performance, testified that the existing strategy is to stay current with existing refund requests and work the backlog as “time allows.” The Chief Financial Officer, Central Plains CPAC, reported that constraints on the staffing needed to maintain current workflow has limited their ability to address the backlog. CPACs also experienced a challenging workload associated with the COVID pandemic.

If VA determines an individual was incorrectly charged a copayment, VA will refund the amount of any copayment paid by that individual. When a refund request is received, the contacted service determines if the request for refund is appropriate and submits an SF 1047, Public Voucher for Refunds, to the finance office within 45 business days. The Chief Financial Officer, Central Plains CPAC, provided the following dashboard data from VA PARS dated July 1, 2024.<sup>8</sup>

		Current	Backlog
<b>Central Plains</b>	Charges Brought Forward from Previous Month	87,758	
	New Charges Imported	28,551	
	Total Charges to Review in Current Month	116,309	704,377
	1PCX Charge Reviews Completed	14,630	

The snapshot demonstrates that the CPACs are struggling to stay up to date with current workload demands.

**Findings/Conclusions for Allegation**

- Pursuant to 38 C.F.R. § 17.47(e)(1,) if VA determines that an individual was incorrectly charged a copayment, VA will refund the amount of any copayment actually paid by that individual. At this time, VA is actively addressing the backlog to

<sup>5</sup> Appendix A, Bookmark 21

<sup>6</sup> Appendix A, Bookmark 17

<sup>7</sup> Appendix A, Bookmark 10

<sup>8</sup> Appendix A, Bookmark 4

determine individuals that were incorrectly charged a copayment in order to refund the copayments paid by those individuals. As a result, VA is not in violation of 38 C.F.R. § 17.47(e)(1), since once a determination is made of an incorrect copayment, VA is refunding the copayments paid.

- "Gross mismanagement" is a management action or inaction that creates a substantial risk of significant adverse impact on the agency's ability to accomplish its mission. Gross mismanagement is more than de minimis wrongdoing or negligence<sup>9</sup>. While there is a backlog, there is no evidence that the backlog is creating a substantial risk of significant adverse impact on the agency's ability to accomplish its mission. In addition, VA is actively working the backlog. Despite challenges, CPACs have been working the backlog as evidenced in the following data:

1PCX Backlog Worklists – Current Workload Recap				
1PCX Backlog Universe Criteria: Any charge cancelled in VistA* from CPAC startup through December 31, 2023, with a payment applied to the associated bill.				
Any charge line meeting criteria must be reviewed for potential refund.				
CPAC	Beginning 1PCX Universe	Charge Reviews Completed since 2019	Remaining 1PCX for Backlog Worklist	Percentage of Review Work Remaining
MACPAC	6,201,391	5,370,601	830,790	13.4%
MSCPAC	6,216,828	5,441,734	775,094	12.5%
NECPAC	5,164,764	4,717,905	446,859	8.7%
NCCPAC	5,916,674	5,338,312	579,362	9.8%
FCCPAC	3,341,482	2,900,384	441,098	13.2%
CPCPAC	5,642,580	4,938,203	704,377	12.5%
WCPAC	5,463,940	3,582,515	1,881,425	34.4%
Totals	37,947,659	32,289,654	5,658,005	14.9%
Reviews Completed Per Year – 2019 - 2024		6,457,931		

\*Veterans Health Information Systems and Technology Architecture (VISTA) is the system of record for the clinical, administrative, and financial operations of the Veterans Health Administration

Between 2019-2024, 37,947,659 bills required review. Since 2019, VA has completed 32,289,654 reviews. VA has reviewed 85.1% of bills and 14.9% remain.

### Recommendation to the Office of Finance

This is a national issue. VHA's Office of Finance, in close collaboration with Revenue Operations, should develop a national strategy for resolving the remaining backlog.

<sup>9</sup> Wood v. Department of Defense, 105 LRP 43048, 100 MSPR 133 (MSPB 2005); Jensen v. Department of Agriculture, 107 LRP 1836, 104 MSPR 379 (MSPB 2007).

## **V. Summary Statement**

WMC developed this report in consultation with a subject matter expert from VHA Financial Quality Assurance, Policy, and Training. WMC determined that, while CPACs are trying to address the backlog in bill reviews, it has remained an issue for five years. A national strategy is needed for resolving the remaining backlog of refunds owed to Veterans.

## Appendix A

Bookmark	Page	Date	Description
1	2	June 20, 2024	Authorization Memo
2	3	May 13, 2024	OSC Letter to Secretary McDonough
3	6	August 7 2024	Interview notes with edits
4	8	August 7, 2024	email with information
5	13	August 6, 2024	OSC Investigation Interview
6	35	July 1, 2024	Final Presentation Site Visit F2F July 2024
7	189	July 16 2024	Interview with edits
8	192	July 15, 2024	comments on notes
9	195	July 12, 2024	Interview w edits
10	196	July 12 2024	Interview with Edits
11	198	July 12, 2024	email re documents 1 IB
12	200	July 12, 2024	email re documents 2
13	201	July 12, 2024	email re documents 2a
14	202	July 12, 2024	email re documents 2b
15	204	July 12, 2024	email re documents 3
16	205	July 12, 2024	email re documents 3a
17	209	July 12, 2024	email re documents IB
18	213	July 12, 2024	email re documents
19	215	July 11 2024	Interview Notes RL edits
20	216	July 11, 2024	Interview Notes
21	218	July 3, 2024	Interview 2024-07-03 SH edits
22	252	July 10, 2024	email re elf plans Attachment 1
23	273	July 10, 2024	email re ecf plans
24	275	July 10, 2024	email 1PCX briefing document
25	277	July 10, 2024	email 1PCX briefing document attachment
26	280	July 10, 2024	email re additional documentation
27	283	July 10, 2024	email re question
28	286	July 10, 2024	email re question Attachment 1 Interview Transcript Question
29	287	July 10, 2024	email re question Attachment 2
30	301	July 10, 2024	email re question Attachment 3 Interview Transcript Question..
31	312	July 9, 2024	email re OIG Documentation
32	314	July 9, 2024	email re OIG Documentation Attachment
33	320	July 8 2024	Interview Notes da 071724
34	323	July 8 2024	Interview Notes JW Review
35	325	July 6, 2022	email NCCPAC VS 419 Report
36	326	July 6, 2022	July 6, 2022 email NCCPAC VS 419 Report attachment
37	330		attachment re Veteran Services Guidebook
38	721	July 3, 2024	email re Veteran Services Guidebook
39	723	July 3, 2024	email supporting documentation
40	726	July 3, 2024	all Interview Notes
41	727	June 28, 2024	email re VSC Design Final Report Q2 FY 24
42	729	May 1, 2024	email re Planned outage for VAPARS
43	733	April 4, 2024	New VAPARS Deployment information
44	737	March 10, 2023	Email BOT AB Cancellations
45	741	March 1, 2024	CPAC Veteran services work group
46	744	February 1, 2024	email re First Party Refund review
47	745	February 1, 2024	email re First Party Refund review attachment
48	749		FR assistance with 1PCX Report
49	750		FY 23 1PCX Audit Results Q2 1
50	751		FY 23 1PCX Audit Results Q2 II
51	752		FY 23 1PCX Audit Results Q3
52	753		FY 23 1PCX Audit Results Q4
53	754		Inquiry inquiring on backlog numbers
54	755		Interview Transcript Question
55	756	November 28, 2023	Copy of 1PCX FTE projection
56	762	June 23, 2022	E-mail regarding 1PCX backlog
57	764	December 21, 2023	OT request due to Address Management and 1PCX
58	767	October 19, 2023	RO Site Visit Presentation
59	851	September 20, 2023	VS 4.1
60	857	February 2, 2023	Email Exchange 1PCX Report Question
61	858	August 11, 2022	Action Plan to Address the 1PCX Backlog
62	860	June 1, 2022	CPAC June 2022 Exec Visit Slide 26
63	903	September 25, 2019	RO Meeting Minutes
64	911	September 25, 2019	RO Senior Assessment Team Meeting Minutes
65	915	September 26, 2016	Veteran Services Control Design - Final Report
66	926	June 2, 2014	First Party Control Design - Final Report
67	940		Vista HEC Data Integrity
68	942		2023-va-afr-full-report
69	1134		Office of Financial Policy Volume II Chapter 7G Appendix A Part A

## Index of Names

### Key to Investigative Team Members

- [REDACTED], HR Consultant, Workforce Management and Consulting
- [REDACTED], Director, VHA Financial Quality Assurance, Policy, and Training

### Key to Interviewees

- [REDACTED], NCCPAC Internal Audit Manager
- [REDACTED], Policy Analyst
- [REDACTED], NCCPAC Internal Audit Program Analyst
- [REDACTED], Director of CPAC Operations
- [REDACTED], Director Revenue Operations Compliance
- [REDACTED] Policy Analyst Assistant
- [REDACTED], Internal Audit Manager
- [REDACTED], Chief Financial Officer, Central Plains CPAC
- [REDACTED], Chief Financial Officer, CPAC Florida/Caribbean
- [REDACTED], Director of Quality and Performance