US DEPARTMENT OF VETERANS AFFAIRS
OFFICE OF INSPECTOR GENERAL

Office of Audits and Evaluations

VETERANS HEALTH ADMINISTRATION

Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2024

Review	26-00720-100	May 14, 2026

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QUALITY STANDARDS

The Office of Inspector General (OIG) has released this issue statement to provide information on matters of concern that the OIG has gathered as part of its oversight mission. The OIG conducted this review in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation.

May 14, 2026

MEMORANDUM

TO:	The Honorable John Bartrum, Under Secretary for Health (10)
FROM:	Larry Reinkemeyer, Assistant Inspector General Office of Audits and Evaluations, VA Office of Inspector General (52)
THRU:	The Honorable Cheryl L. Mason, Inspector General VA Office of Inspector General (50)
SUBJECT:	Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2024

VA is required under the authority of 38 U.S.C. § 1706 to submit its annual special disabilities capacity report to Congress no later than April 1 of each year. The department submitted its fiscal year (FY) 2024 special disabilities capacity report in July 2025 and later provided the VA Office of Inspector General (OIG) with a copy in October 2025. As required by 38 U.S.C. § 1706(b)(5)(C), the OIG must certify the accuracy of VA's capacity report to Congress. The OIG team briefed responsible program officials on its initial findings in January 2026. A draft of this report was sent to the Veterans Health Administration (VHA) on March 17, 2026, for review and comment. VHA did not provide any comments.

This OIG report is addressed to and intended solely for the information and use of Congress and VA leaders and is not intended to be and should not be used by anyone other than the specified parties. The purpose of this report is to provide limited assurance and express a conclusion about whether any material modifications should be made to the FY 2024 capacity report for it to be fairly stated and in accordance with criteria established in 38 U.S.C. § 1706. Therefore, this report is not suitable for any other purpose.[1] VA is responsible for the information presented in the capacity report in accordance with 38 U.S.C. § 1706. VA managers are responsible for designing, implementing, and maintaining internal controls to prevent, or detect and correct, misstatements of capacity information that are caused by fraud or error.

The OIG team is responsible for conducting a review in accordance with generally accepted government auditing standards for attestation engagements established by the Government Accountability Office and review-level attestation engagement standards established by the

[1] American Institute of Certified Public Accountants, *U.S. Attestation Standards – AICPA (Clarified) [AT-C]*, 2025, AT-C Section 210.48.b.

American Institute of Certified Public Accountants and for providing a conclusion on the accuracy of the FY 2024 capacity report.[2]

LARRY M. REINKEMEYER
Assistant Inspector General
for Audits and Evaluations

[2] Government Accountability Office (GAO), *Government Auditing Standards*, GAO-24-106786, February 2024; American Institute of Certified Public Accountants, *U.S. Attestation Standards – AICPA (Clarified) [AT-C]*, 2025, AT-C Section 210.45f. See appendix A of this report for more on the applicable standards.

Background

Under the authority of 38 U.S.C. § 1706(b)(1), VA must maintain its capacity to provide for the specialized treatment and rehabilitative needs of veterans with disabilities at a level not below that available on October 9, 1996. This requirement was established to ensure that the decentralization of the Veterans Health Administration (VHA) field management structure in the late 1990s would not negatively affect VA's ability to serve veterans with disabilities.[3] As part of this statutory requirement laid out in 38 U.S.C. §§ 1706(b)(2) and 1706(b)(5)(A), VA must submit an annual report to Congress no later than April 1 each year documenting its capacity to provide for the needs of veterans with disabilities in five areas: spinal cord injuries and disorders, traumatic brain injury, blind rehabilitation, prosthetic and sensory aids, and mental health.[4] The VA Office of Inspector General (OIG) is required by 38 U.S.C. § 1706(b)(5)(C) to certify the accuracy of VA's capacity report to Congress. VA submitted its fiscal year (FY) 2024 special disabilities capacity report to Congress in July 2025 in line with 38 U.S.C. § 1706(b)(5)(A) and provided the OIG with a copy in October 2025.

VA Reporting Requirements Under 38 U.S.C. § 1706

The requirements in 38 U.S.C. § 1706 specify how capacity should be measured for the five special disability categories, as detailed below. This information is supposed to be reported nationally, geographically, and by medical facility.[5] The law uses varying terms, such as "geographic service area" and "service-network." VA's system of healthcare facilities is divided into 18 regional Veterans Integrated Service Networks (VISNs).

Spinal Cord Injuries and Disorders

Veterans with spinal cord injuries and disorders can access services at 25 centers throughout the country. Nineteen of these operate only acute/sustaining beds, five operate both acute/sustaining and long-term care beds, and one operates only long-term care beds. For the capacity report, the Spinal Cord Injuries and Disorders National Program Office uses staffing data, which are self-reported by the facilities in monthly VA and Paralyzed Veterans of America bed and staffing surveys. Staffing counts are given as full-time equivalents (FTEs). One FTE equals one full-time employee. For example, two 20-hour-per-week staff members are equal to and would be reported as one FTE.

[3] GAO, *VA Health Care: VA's Efforts to Maintain Services for Veterans with Special Disabilities*, GAO/T-HEHS-98-220, July 23, 1998.

[4] The law uses "spinal cord dysfunction" as the term for spinal cord injuries. To reflect VA's current medical terminology, the OIG uses "spinal cord injuries and disorders" throughout this report.

[5] 38 U.S.C. §§ 1706(b)(2), 1706(b)(3), and 1706(b)(5)(A).

Traumatic Brain Injury

Veterans with traumatic brain injuries can receive comprehensive, integrated care through a nationwide network of 123 specialized rehabilitation programs. Required data for the capacity report focus on the number of veterans served and the amount of money expended; these data are captured in administrative databases.

Blind Rehabilitation

Blind rehabilitation services can be provided at inpatient or outpatient centers. Services such as adjustment and benefits counseling and training in the use of technology to support independence and integration can be provided by rehabilitation specialists. Required data for the capacity report include bed counts and associated staffing counts. Bed data are obtained from a VHA Support Service Center report that provides the number of authorized and operating beds at the end of the fiscal year. Staffing data are obtained from VA's HR Smart system and provide the number of full-time staff and vacancies. HR Smart is VA's human capital management system and provides integrated personnel actions and benefits processing for VA employees. As with services for spinal cord injuries and disorders, staffing counts are provided in FTEs.

Prosthetic and Sensory Aids

Prosthetic and sensory aids include devices that support or replace a body part or function, such as artificial limbs and bracing, hearing aids and eyeglasses, and items for women's health. Also included are items that improve accessibility and mobility like ramps, wheelchairs, joint replacements, pacemakers, and surgically implanted devices such as stents. Data required for the capacity report are related solely to amounts expended. According to a Prosthetic and Sensory Aids Service representative, the data are collected by VHA finance through a program-based data system.

Mental Health

For reporting purposes, 38 U.S.C. § 1706 divides mental health services into the following categories: intensive community-based care, opioid substitution, dual-diagnosis (psychiatric and substance-use), substance-use disorder, and general mental health. Required information for the capacity report includes data on the number of programs, counts of veterans served, amounts expended, number of inpatient beds, and number and type of clinics and programs along with the number of associated staff. These data are calculated using national administrative and health records data. For substance-use disorder programs, VA is also required to report on the rate of

recidivism in line with 38 U.S.C. § 1706(b)(2)(D)(v).[6] Additionally, VA is required to compare current capacity to 1996 capacity levels for substance-use disorder programs and general mental health programs.

Scope and Methodology

To address the OIG's responsibility as specified in 38 U.S.C. § 1706(b)(5)(C), the team conducted a review-level attestation engagement to evaluate VA's capacity report against criteria and to provide a conclusion.[7] The OIG performed this review from December 2025 through March 2026. The scope covered VA's FY 2024 special disabilities capacity report including the text and appendixes.

The team reviewed the capacity report to assess whether VA accurately reported its in-house capacity to provide for the specialized treatment and rehabilitative needs of veterans receiving care or support for disabilities in the five special disability areas defined by 38 U.S.C. § 1706(b)(2). To accomplish this review, the team completed the following tasks:

- Examined the law and identified the data tables in the capacity report that reflected reporting requirements
- Determined the mathematical accuracy of the data by recalculating totals
- Compared the data to other sources such as VA's data systems, information from program offices, and the prior year's capacity report
- Assessed VA's compliance with the reporting requirements
- Interviewed staff from the program offices responsible for compiling data for the capacity report to inquire about processes used in developing the report and to answer questions that arose during the review

The procedures performed in a review vary in nature and timing from an examination and are substantially less extensive. Because this engagement was not an examination, the objective was to obtain limited assurance about whether the FY 2024 capacity report was in accordance with 38 U.S.C. § 1706 and to express a conclusion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. The OIG team believes the review evidence obtained is sufficient and appropriate to provide a reasonable basis for its conclusion.

[6] According to VA officials, recidivism rates were used to capture veterans' readmission rates to mental health programs when the mandated reporting requirement was enacted. VA no longer uses the term "recidivism" because the term denotes repeat criminal behavior.

[7] American Institute of Certified Public Accountants, *U.S. Attestation Standards – AICPA (Clarified) [AT-C]*, 2025, AT-C Section 105.02c.

Results and Conclusions

Except for the effects of the omissions identified in the following sections and detailed in table 1 of this report, nothing came to the team's attention that would lead the OIG to believe the information in the FY 2024 capacity report was not otherwise fairly stated and in accordance with the criteria.

As the OIG has reported annually since the review of the FY 2020 capacity report, VA cannot meet the requirement to compare its mental health capacity with 1996 levels for reasons that include changes in how treatment outcomes of veterans with mental illness are defined and tracked.[8] The OIG continues to note that, even if VA could compare capacity to 1996 levels, such reporting would not provide Congress with assurances that VA's capacity is currently adequate to provide care to these high-risk veterans.

VA did not report blind rehabilitation bed data at the geographic service area and medical facility level as required; however, VA did report these data nationally as required. VA also reported the wrong medical facility level data related to the number of veterans with an opioid use disorder diagnosis when it included FY 2023 data instead of FY 2024 data. VA can consider reporting these data at the required levels for future submissions. Furthermore, VA did not report traumatic brain injury spending data at the required levels in the FY 2023 capacity report; however, VA corrected this issue in the FY 2024 report.

The capacity report also did not capture data on the services veterans receive through community care or the extent to which bed capacity is used at VA's centers for spinal cord injuries and disorders. In accordance with the MISSION Act, VA pays for veterans to receive health care from community-based providers when certain conditions are met, such as long appointment wait times or unavailability of specialty care at veterans' local VA facilities.[9] By including these data, VA could provide more insight into the types of care veterans are receiving in these categories and where these veterans are receiving care. Updated reporting metrics would better inform Congress and help it assess VA's capacity to provide care for veterans with spinal cord injuries and disorders, traumatic brain injuries, blindness, and mental illness or those needing prosthetic and sensory aids.

[8] VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2023*, Report No. 25-01863-31, February 23, 2026; VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2022*, Report No. 23-03356-196, September 3, 2024; VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2021*, Report No. 22-03217-59, March 7, 2023; and VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2020*, Report No. 21-03260-60, February 9, 2022.

[9] VA Maintaining Internal Systems and Strengthening Integrated Outside Networks (MISSION) Act of 2018, Pub. L. No. 115-182, 132 Stat. 1393.

Finally, the transition of some medical facilities to the new Oracle Cerner electronic health record (EHR) system has affected the completeness of some reported data elements at facility, VISN, and national levels. In FY 2024, six facilities were using the new EHR system. By September 30, 2026 (the end of FY 2026), VA expects to have 19 facilities using the system.[10] In cases where mandated reporting elements cannot be met by data currently captured by facilities using the new system, VA could consider separately reporting data from this system that align with these requirements to keep Congress more fully informed of VA's capacity to treat veterans in the five special disability areas.

Results

Except for the issues discussed in the following sections, nothing came to the review team's attention that would lead the OIG to believe the information required by 38 U.S.C. § 1706 and presented in the FY 2024 capacity report was not otherwise fairly stated and in accordance with the criteria.

Some Required Data Were Missing from the Capacity Report

The FY 2024 capacity report was submitted to Congress in July 2025, over three months after the April 1 due date, and it omitted some required data for two of the five special disability areas. VA's compliance with the mandated reporting requirements is summarized in table 1.

Table 1. Compliance with Reporting Capacity Measures in the FY 2024 Special Disabilities Capacity Report

Capacity measure	Did VA report data on this capacity measure in FY 2024?
For Spinal Cord Injuries and Disorders	
Number of staffed beds	Yes
Number of FTEs assigned to provide care at such centers	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes
For Polytrauma/Traumatic Brain Injury System of Care	
Number of veterans treated	Yes
Amounts expended	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes

[10] "EHR Deployment Schedule" (web page), VA EHR Modernization, accessed January 30, 2026, https://digital.va.gov/ehr-modernization/ehr-deployment-schedule/.

Capacity measure	Did VA report data on this capacity measure in FY 2024?
For Blind Rehabilitation System of Care	
Number of staffed beds	Partially; VA did not include medical facility and VISN-level data for number of staffed beds
Number of FTEs assigned to provide care at such centers	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Partially; VA did not include medical facility and VISN-level data for number of staffed beds
For Prosthetic and Sensory Aids Service	
Amounts expended	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes
For Mental Health	
Mental health intensive community-based care—Northeast Program Evaluation Center	
Number of discrete intensive care teams available to provide such intensive services to veterans with serious mental illness	Yes
Number of veterans treated	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Partially; VA did not include total VISN-level data for number of unique veterans treated
Opioid substitution programs—Northeast Program Evaluation Center	
Number of veterans treated	Yes
Amounts expended	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Partially; VA did not include FY 2024 medical facility level data for number of unique veterans treated
Patients with dual-diagnosis (psychiatric and substance-use)—Northeast Program Evaluation Center	
Number of veterans treated	Yes
Amounts expended	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes
Substance-use disorder programs—Northeast Program Evaluation Center	
Number of beds employed	Yes
Average occupancy of such beds	Yes

Capacity measure	Did VA report data on this capacity measure in FY 2024?
Percentage of unique outpatients who had two or more additional visits to specialized outpatient care within 30 days of their first visit, with a comparison to 1996	Partially; VA did not include a comparison to 1996
Percentage of unique inpatients with substance-use disorder diagnoses treated who had one or more specialized clinic visits within three days of their index discharge, with a comparison to 1996	Partially; VA did not include a comparison to 1996
Percentage of unique outpatients seen in a facility or geographic service area who had one or more specialized clinic visits, with a comparison to 1996	Partially; VA did not include a comparison to 1996
Rate of recidivism of patients at each specialized clinic in each geographic service area	No; recidivism rate data are no longer used for mental health programs
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes
Mental health programs—Northeast Program Evaluation Center	
Number and type of staff available at each facility to provide specialized mental health treatment, including satellite clinics, outpatient programs, and community-based outpatient clinics, with a comparison to 1996	Partially; VA did not include a comparison to 1996
Number of such clinics providing mental health care and, for each of these, the type of mental health programs	Yes
Total amounts expended	Yes
Reported data totaled nationally and detailed at the medical facility and VISN levels	Yes

Source: VA OIG analysis of VA's FY 2024 special disabilities capacity report.

The capacity report continues to be incomplete because of VA's inability to report mental health capacity data—including the capacity of its substance-use disorder programs—which would allow comparisons with its 1996 capacity as required by 38 U.S.C. §§ 1706(b)(2)(D) and 1706(b)(2)(E). As noted in prior OIG reviews, VA reported that this inability stems from how mental health conditions are diagnosed and treated, how services are provided, and how data are collected—all of which are performed differently now than in 1996. For example, VA is required to report on the recidivism rate for patients at each specialized mental health clinic. However, VA officials explained that VA no longer collects data on recidivism for mental health programs because it is not an appropriate outcome measure for this population. The OIG notes that VA did, however, meet other portions of the reporting requirements, including the percentage of unique inpatients meeting specified outcome measures, the number of beds employed, and the average occupancy of those beds.

When assessing the reporting requirements for blind rehabilitation centers, the team found that VISN and medical facility level data for staffed beds were not included in the capacity report. The narrative of the capacity report included the number of operating and authorized beds totaled nationally along with a table showing changes from FY 2023 to FY 2024 in the number of operating and authorized beds at the medical facilities in West Haven, Connecticut, and Long Beach, California. However, the report did not include a breakdown of the staffed beds by medical facility or VISN. A representative from the Office of Patient Care Services told the OIG team that the VISN- and medical facility–level bed data were omitted in error by the Office of Patient Care Services during its formatting process before submitting this information to the Office of Clinical Services. This representative said the Office of Patient Care Services is implementing processes that will help ensure the accuracy of its data and prevent omission of data in future submissions.

When assessing the mathematical accuracy of the 14 mental health capacity tables selected for review, the team determined that one table included incorrect data. When reporting the number of veterans, by medical facility, with an opioid use disorder who received treatment or had a visit to an opioid substitution clinic, VA reported data from FY 2023 instead of FY 2024; however, VA reported the national and VISN information using FY 2024 data. Through interviews with various VHA staff responsible for the report, the OIG team determined that the data provided by the mental health program office were changed in error during the Office of Clinical Services' formatting process that occurred before the capacity report was submitted to Congress.

At the time of this review, VA was not required to include information on community care received by veterans with these disabilities. The OIG notes that Congress would be better informed by requiring VA to report community care data and by modernizing the reporting metrics—such as with utilization data—to further assess VA's ability to provide care for veterans with spinal cord injuries and disorders, traumatic brain injuries, blindness, or mental illness and those who need prosthetics and sensory aids.

Concerns Regarding Data During the Transition to the Oracle Cerner Electronic Health Record System

VA acknowledged in the FY 2024 capacity report that because of the transition to the Oracle Cerner EHR system, some workload data for the six sites using it could be missing or wrong because data integration had not been fully validated for all variables and because staff were not experienced in using the new system. Medical facilities in VISN 20—Spokane and Walla Walla, Washington, and Roseburg and White City, Oregon—adopted the EHR system in FYs 2021 and 2022. The VISN 10 facility in Columbus, Ohio, adopted it in FY 2022, and the VISN 12 facility in North Chicago, Illinois, adopted it in FY 2024. According to the capacity report, caution should be used when interpreting measures that used these data. Eight of 14 mental health tables

that the OIG reviewed included notes stating that Oracle Cerner EHR data for VISNs 10, 12, and 20 were included but could affect the accuracy of some data.

The capacity report also notes some differences in how capacity is measured between VA's old record system and the new EHR system. For example, medical facilities using the new EHR system include veterans who received only telephone visits in their counts of veterans served and the number of available programs for intensive community mental health recovery services, while facilities using the older health record system do not. Mental health program officials previously reported that they prefer to exclude telephone encounters when measuring capacity, but the new EHR system cannot differentiate telephone encounters for exclusion. Since VA has elected to implement its EHR system, VA could choose to include telephone visits at all facilities in this metric. VA could consider using new measurement definitions, which would allow VA to keep Congress better informed of its capacity to manage veterans in these five special disability areas in a way that allows comparison across facilities and VISNs.

Conclusion

The OIG is responsible for expressing a conclusion about the accuracy of VA's FY 2024 capacity report. Except for the effects of the omissions discussed in this report, nothing came to the team's attention that would lead the OIG to believe the information in the FY 2024 capacity report was not otherwise fairly stated and in accordance with the criteria.

While VA is required to compare its mental health capacity to 1996 levels, federal law does not require this comparison for the other four special disability categories. As the OIG has reported annually since its review of the FY 2020 capacity report, VA cannot meet the requirement because of changes in how mental health conditions are diagnosed and treated, how services are provided, and how data are collected.[11]

The OIG determined that VA did not report blind rehabilitation bed data at required levels. Additionally, VA reported FY 2023 medical facility level data instead of FY 2024 data for veterans with an opioid use disorder diagnosis who received treatment or visited an opioid substitution clinic. VA could consider how to report data at the required levels.

Finally, as more medical facilities transition to the Oracle Cerner EHR system, the completeness of some facility, VISN, and nationally reported data elements for the capacity report may be

[11] VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2023*, Report No. 25-01863-31, February 23, 2026; VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2022*, Report No. 23-03356-196, September 3, 2024; VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2021*, Report No. 22-03217-59, March 7, 2023; and VA OIG, *Independent Review of VA's Special Disabilities Capacity Report for Fiscal Year 2020*, Report No. 21-03260-60, February 9, 2022.

affected. VA could consider taking steps to define measures that can be applied consistently as more facilities adopt the new system.

The OIG team's conclusion relates to the accuracy of the FY 2024 capacity report as of the team's fieldwork completion date; however, subsequent events may disclose relevant information not now discernible.

Responsible Officials' Management Comments and OIG Response

The OIG provided VA with a draft of this report for review and comment. The under secretary for health offered no comments on the contents of the draft report. See appendix B for VA's management representation letter.

Appendix A: Standards Disclosure

The VA Office of Inspector General (OIG) conducted this review in accordance with generally accepted government auditing standards for attestation engagements and review attestation engagement standards established by the American Institute of Certified Public Accountants. The standards require the OIG to be independent and to meet other relevant ethical requirements relating to the engagement. The standards require that the OIG team plan and perform the review to obtain limited assurance about whether any material modifications should be made to the subject matter in order to be in accordance with the criteria or the responsible party's assertion in order for it to be fairly stated.

Accordingly, the OIG team conducted tests and other auditing procedures that it considered necessary to accomplish the objective. The OIG team's responsibility is to provide a conclusion on the accuracy of VA's fiscal year 2024 special disabilities capacity report, and the OIG team believes it obtained evidence that is sufficient and appropriate to provide a reasonable basis for the review's conclusion.

Appendix B: VA Management Representation Letter

Department of Veterans Affairs Memorandum

Date: April 15, 2026

From: Under Secretary for Health (10)

Subj: Office of Inspector General (OIG) Report, Independent Review of VA's Fiscal Year (FY) 2024 Special Disabilities Capacity Report (VIEWS 14460546)

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

1. We are providing this memorandum in connection with the OIG's independent attestation review of the Department of Veterans Affairs (VA)'s FY 2024 Special Disabilities Capacity Report. This review assessed VA's reporting of its capacity for

FY 2024 to provide for the specialized treatment and rehabilitation of specified categories of disabled Veterans.

2. VA is responsible for the fair presentation of all statements in the FY 2024 Special Disabilities Capacity Report in conformity with 38 U.S.C. § 1706. This statute requires VA to maintain its in-house capacity to provide for the specialized treatment and rehabilitative need of disabled Veterans with mental illness, spinal cord injuries and disorders, traumatic brain injury, blindness, or prosthetics and sensory aides. VA believes the statements, and other information in the subject report, are fairly presented in conformity with the law, unless otherwise disclosed in the report.

3. VA is responsible for the data definitions used in the FY 2024 Special Disabilities Capacity Report, and VA believes those definitions are appropriate and consistent with the requirements of 38 U.S.C. § 1706, unless otherwise disclosed in the report.

4. VA made available to the OIG the following:

a. The FY 2024 Special Disabilities Capacity Report required by 38 U.S.C. § 1706;

b. All supporting records, related information, and program and financial data relevant to the special disability programs included in the FY 2024 Special Disabilities Capacity Report;

c. Communications, if any, from oversight bodies concerning the FY 2024 Special Disabilities Capacity Report; and,

d. Access to VA officials responsible for overseeing the programs that provided services to Veterans with mental illness, spinal cord injuries and disorders, traumatic brain injury, amputation, blindness, and prosthetic and sensory aids.

5. VA confirms the FY 2024 Special Disabilities Capacity Report was prepared in accordance with 38 U.S.C. § 1706. VA has no knowledge of instances in which VA did not report required information under 38 U.S.C. §1706 in the FY 2024 Special Disabilities Capacity Report, except for those instances disclosed in the report.

6. VA is not aware of any events that have occurred subsequent to September 30, 2024, that would influence the FY 2024 Special Disabilities Capacity Report and the information therein. There have been no material changes in the FY 2024 Special Disabilities Capacity Report since the report was submitted to the Congress in 2025.

7. VA believes the effects of any uncorrected misstatements in the FY 2024 Special Disabilities Capacity Report are immaterial, both individually and in aggregate, to the report taken as a whole.

8. VA is responsible for the design and implementation of program processes and internal controls to prevent and detect fraud. VA has no knowledge of deficiencies in internal controls or of fraud, or suspected fraud, that could have a material effect on the FY 2024 Special Disabilities Capacity Report.

9. VA understands the OIG review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants, and the applicable standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination and accordingly, OIG does not express an opinion on the FY 2024 Special Disabilities Capacity Report.

10. Certain representations in this memorandum are described as being limited to matters that are material. VA considers items to be material, regardless of size, if they involve an omission or misstatement of information that that could influence a reasonable person's views given surrounding circumstances.

11. I confirm, to the best of our knowledge and belief, the representations made to OIG during this attestation review are accurate and pertain to FY 2024, which ended September 30, 2024.

(Original signed by)

John J. Bartrum, JD, MBA

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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