

115TH CONGRESS  
1ST SESSION

# S. 1952

To improve oversight and accountability of the financial processes of the Department of Veterans Affairs, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 5, 2017

Mr. TESTER (for himself, Mr. MCCAIN, Mr. MANCHIN, and Mr. KAINE) introduced the following bill; which was read twice and referred to the Committee on Veterans' Affairs

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## A BILL

To improve oversight and accountability of the financial processes of the Department of Veterans Affairs, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Department of Vet-  
5 erans Affairs Financial Accountability Act of 2017”.

6 **SEC. 2. SENSE OF CONGRESS.**

7 It is the sense of Congress that—

8 (1) the normal budget process for the Depart-  
9 ment of Veterans Affairs should be grounded in

1 sound actuarial analysis based on accurate demand  
2 forecasting;

3 (2) the regular budget process for the Depart-  
4 ment should be the norm; and

5 (3) supplemental requests for appropriations  
6 should be used sparingly and for unforeseen demand  
7 or natural occurrences.

8 **SEC. 3. OVERSIGHT AND ACCOUNTABILITY OF FINANCIAL**  
9 **PROCESSES OF DEPARTMENT OF VETERANS**  
10 **AFFAIRS.**

11 (a) INDEPENDENT REVIEW OF FINANCIAL PROC-  
12 ESSES.—

13 (1) IN GENERAL.—Not later than 90 days after  
14 the date of the enactment of this Act, the Secretary  
15 of Veterans Affairs shall enter into a contract with  
16 an independent third party—

17 (A) to review and audit the financial proc-  
18 esses, including reporting structures, and actu-  
19 arial and estimation models of the Department  
20 of Veterans Affairs;

21 (B) to develop recommendations for im-  
22 proving such structures; and

23 (C) to complete such review and develop-  
24 ment not later than 180 days after the date on

1           which the Secretary and the independent third  
2           party enter into the contract.

3           (2) IMPLEMENTATION PLAN.—Not later than  
4           60 days after the completion of the review and devel-  
5           opment required by paragraph (1), the Secretary  
6           shall submit to the Committee on Veterans' Affairs  
7           of the Senate and the Committee on Veterans' Af-  
8           fairs of the House of Representatives a plan to im-  
9           plement the recommendations developed under sub-  
10          paragraph (B) of such paragraph.

11          (b) ACCOUNTABILITY FOR IMPLEMENTATION OF  
12          RECOMMENDATIONS FROM THIRD PARTIES.—The Sec-  
13          retary shall appoint one individual within the Office of the  
14          Secretary of Veterans Affairs to be responsible for moni-  
15          toring the status and progress of implementation of rec-  
16          ommendations submitted to the Secretary by third parties,  
17          including recommendations developed under subsection  
18          (a)(1)(B) and all such other recommendations as may be  
19          submitted to the Secretary by the Comptroller General of  
20          the United States, the Special Counsel, and the Inspector  
21          General of the Department of Veterans Affairs.

22          (c) PLANS FOR USE OF SUPPLEMENTAL APPROPRIA-  
23          TIONS REQUIRED.—Whenever the Secretary submits to  
24          address a budgetary issue affecting the Department of  
25          Veterans Affairs to Congress a request for supplemental

1 appropriations or any other appropriation when the re-  
2 quest is submitted outside the standard budget process,  
3 the Secretary shall, not later than 45 days before the date  
4 on which such budgetary issue would start affecting a pro-  
5 gram or service, submit to Congress a justification for the  
6 request, including a plan that details how the Secretary  
7 intends to use the requested appropriation and how long  
8 the requested appropriation is expected to meet the needs  
9 of the Department and certification that the request was  
10 made using an updated and sound actuarial analysis.

11 (d) ANNUAL ATTESTATION REGARDING FINANCIAL  
12 PROJECTIONS.—Concurrent with the President’s annual  
13 budget request submitted to Congress under section 1105  
14 of title 31, United States Code, for fiscal year 2019 and  
15 each fiscal year thereafter, the Chief Financial Officer of  
16 the Department of Veterans Affairs shall submit to the  
17 Committee on Veterans’ Affairs of the Senate and the  
18 Committee on Veterans’ Affairs of the House of Rep-  
19 resentatives the following:

20 (1) A statement of assurance that financial pro-  
21 jections included in such budget or the supporting  
22 materials submitted along with such budget for the  
23 Department of Veterans Affairs are sufficient to  
24 provide benefits and services under laws adminis-  
25 tered by the Secretary of Veterans Affairs.

1           (2) A certification of the Chief Financial Offi-  
2           cer's responsibility for internal financial controls of  
3           the Department.

4           (3) An attestation that the Chief Financial Of-  
5           ficer has collaborated sufficiently with the financial  
6           officers of the facilities and components of the De-  
7           partment to be confident in such financial projec-  
8           tions.

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