

115TH CONGRESS
1ST SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

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 _____

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.