



May 2021

COVID-19 PANDEMIC

VA Provides Health Care Assistance to Civilians as Part of the Federal Response



A Century of Non-Partisan Fact-Based Work

GAO@100 Highlights

Highlights of [GAO-21-395](#), a report to congressional addressees

Why GAO Did This Study

As the nation's largest integrated health care system, VA has significant resources to respond to large-scale disasters and emergencies requiring a public health response. As a part of the nation's federal response to COVID-19, FEMA tasked VA to provide emergency resources to support states, territories, tribes, and other federal agencies through mission assignments. The CARES Act included a provision for GAO to report on the ongoing monitoring and oversight efforts related to the COVID-19 pandemic.

This report describes (1) how VA determines its capacity to accept mission assignments and (2) the number and types of mission assignments VA conducted from March 2020 through February 2021, among other objectives.

GAO interviewed VA officials and analyzed documents related to VA's civilian health care response to COVID-19, including VA's mission assignments from March 2020 through February 2021. GAO also interviewed FEMA and Department of Health and Human Services officials to obtain information on the interagency coordination efforts to assign and conduct mission assignments.

GAO provided a draft of this report to VA, FEMA, and the Department of Health and Human Services for comment. VA and FEMA provided technical comments only, which GAO incorporated as appropriate, and the Department of Health and Human Services did not provide any comments.

View [GAO-21-395](#). For more information, contact Debra Draper at (202) 512-7114 or draperd@gao.gov.

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VA Provides Health Care Assistance to Civilians as Part of the Federal Response

What GAO Found

As part of its federal response to COVID-19, the Department of Veterans Affairs (VA) participates in a multiagency council, which includes the Federal Emergency Management Agency (FEMA). The council reviews requests for emergency resources; upon approval by the council, these requests become mission assignments issued by FEMA. To determine its capacity to accept mission assignments from FEMA, VA consults with its regional networks and medical facilities (see figure).

How VA Accepts and Conducts Mission Assignments in Response to COVID-19 Pandemic

Federal agencies coordinate approval of mission assignments

Council, including VA, FEMA, and other federal agencies

This multiagency council reviews requests for emergency resources from state, territorial, and tribal governments and federal agencies, and approves mission assignments.

VA determines capacity to provide assistance

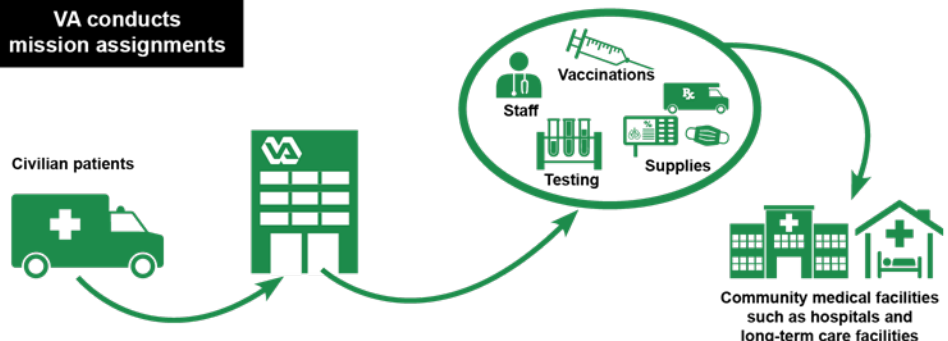


VA regional networks and medical facilities report on available resources.



If VA can fulfill a request for assistance, the agency accepts a mission assignment from FEMA.

VA conducts mission assignments



Legend: FEMA= Federal Emergency Management Agency; VA= Department of Veterans Affairs.

Source: GAO analysis of VA information. | [GAO-21-395](#)

From March 2020 through February 2021, VA conducted 117 mission assignments across 38 states, one territory, and four tribes in response to COVID-19. The most common types of assistance provided were deploying VA staff to help treat patients at community medical facilities and providing inpatient care to civilians at VA medical facilities.

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Abbreviations

Council	Public Health and Medical Services Emergency Support Function Council
COVID-19	Coronavirus Disease 2019
DOD	Department of Defense
FEMA	Federal Emergency Management Agency
HHS	Department of Health and Human Services
OEM	Office of Emergency Management
VA	Department of Veterans Affairs
VHA	Veterans Health Administration

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May 20, 2021

Congressional Addressees

In December 2019, a new strain of coronavirus emerged and quickly spread around the globe. On January 31, 2020, the Secretary of Health and Human Services declared a public health emergency in response to the Coronavirus Disease 2019 (COVID-19), and on March 13, 2020, the President of the United States declared a national emergency pursuant to the National Emergencies Act and a nationwide emergency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act). In response to the pandemic, major disaster declarations were simultaneously issued for all U.S. states, the District of Columbia, U.S. territories, and a number of tribes—the first time in history this has occurred.¹

The Department of Veterans Affairs (VA)—the nation’s largest integrated hospital system—has resources vital to a large-scale public health disaster response, including medical facilities and staff. While the agency’s first priority is to care for veterans and their eligible dependents, in times of emergency, VA also may provide assistance to individuals ineligible for VA health care, and be called upon to support the needs of

¹Major disaster declarations were issued to all 50 states, the District of Columbia, five territories, the Seminole Tribe of Florida, and the Navajo Nation. In addition, 45 tribes are working directly with the Federal Emergency Management Agency under the March 13, 2020, national emergency declaration.

For purposes of this report, the term tribes refers to those that are federally recognized by the government of the United States. According to the Bureau of Indian Affairs’ website, there are 574 federally recognized tribes in the United States. See <https://www.bia.gov/frequently-asked-questions>, accessed March 15, 2021.

active-duty military personnel, due to its significant health care capabilities.² This is also known as VA’s “fourth mission.”³

VA coordinates the deployment of its resources with the Federal Emergency Management Agency (FEMA).⁴ One way VA can respond to a public health disaster is through a FEMA work order, known as a mission assignment. FEMA issues mission assignments to task federal agencies with providing necessary resources, such as critical goods and services, to support states, territories, tribes, and other federal agencies. FEMA may reimburse federal agencies for the associated costs of providing assistance under a mission assignment. As of March 2020, of all federal agencies to which FEMA obligated funds for mission assignments in response to COVID-19, FEMA obligated the third highest

²For purposes of this report, we will refer to individuals ineligible for VA health care whom VA may serve during times of emergency collectively as civilians, unless otherwise specified.

VA is authorized to furnish hospital care and medical services to civilians responding to, involved in, or otherwise affected by an ongoing or recently occurred disaster or emergency for which the President has declared a major disaster or emergency under the Stafford Act, or in which the National Disaster Medical System is activated by the Secretary of HHS. [38 U.S.C. § 1785](#). Under these circumstances, VA also may provide such care to members of the Armed Forces on active duty responding to or involved in that disaster or emergency, either during or immediately following the disaster or emergency. [38 U.S.C. § 8111A](#). In addition, VA may furnish hospital care or medical services to civilians as a humanitarian service in emergency cases, but VA is required to charge for such care and services at rates prescribed by VA. [38 U.S.C. § 1784](#).

For example, in addition to mission assignments, VA provided health care services in response to the COVID-19 pandemic to non-veteran beneficiaries of the Indian Health Service, an agency within HHS that provides health care for over 2 million American Indians and Alaska Natives who are members or descendants of federally recognized tribes. On October 28, 2020, VA and Indian Health Service entered into an interagency agreement outlining the terms under which VA will bill the Indian Health Service for services provided to non-veteran beneficiaries during the COVID-19 public health emergency declared by the Secretary of HHS and in response to other emergencies as specified in the agreement.

³According to VA’s website, its other three missions are veterans’ health care, veterans’ benefits, and national cemeteries. See https://www.va.gov/about_va/, accessed on February 11, 2021.

⁴FEMA is an agency within the Department of Homeland Security. The Department of Health and Human Services (HHS) and FEMA lead the federal response to COVID-19 through the Unified Coordination Group. HHS is designated as the lead agency to address the public health and medical portion of the response, and FEMA is designated as the lead agency for coordinating the overall federal response.

amount to VA, behind the Department of Defense (DOD) and the Army Corps of Engineers.

The CARES Act included a provision for GAO to conduct monitoring and oversight of the authorities and funding provided to address the COVID-19 pandemic and the effect of the pandemic on the health, economy, and public and private institutions of the United States.⁵ This report is part of our body of work related to the CARES Act and focuses on VA's civilian health care assistance in response to COVID-19. This report describes, in response to COVID-19,

1. how VA determines its capacity to accept mission assignments;
2. the number and types of mission assignments VA conducted from March 2020 through February 2021; and
3. VA's efforts to review the mission assignments it conducted.

To describe how VA determines its capacity to accept mission assignments in response to the COVID-19 pandemic, we interviewed officials from the Veterans Health Administration's (VHA) Office of Emergency Management (OEM) and Administrative Operations, and VA's Office of Finance. We reviewed relevant documents and laws related to VA's authorities to provide civilian health care assistance. To obtain perspectives on VA's role in interagency coordination efforts to assign and conduct mission assignments, we also interviewed officials from the Department of Health and Human Services (HHS), the agency leading the national public health response to COVID-19, and FEMA, the lead agency for coordinating the overall federal response, including officials from three of the ten FEMA regions (1, 4, and 5).⁶ We selected the FEMA regions with the highest proportion of VA mission assignments from

⁵Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). We regularly issue government-wide reports on the federal response to COVID-19. For the latest report, see GAO, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, GAO-21-387 (Washington, D.C.: Mar. 31, 2021). Our next government-wide report will be issued in July 2021 and will be available on GAO's website at <https://www.gao.gov/coronavirus>.

⁶These FEMA regions represent different areas of the United States. Region 1 includes Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont. Region 4 includes Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, and Tennessee. Region 5 includes Illinois, Indiana, Michigan, Minnesota, Ohio, and Wisconsin.

March through June 2020. We also reviewed relevant documents and laws related to the nation's emergency response.

To describe the number and types of mission assignments VA conducted, we obtained and reviewed documentation for 130 mission assignments VA accepted from March 23, 2020 through February 28, 2021.⁷ Of these 130 mission assignments, FEMA closed and de-obligated the total amount of funds associated with 13 mission assignments because, for example, the assignments were reissued to change the statement of work or VA conducted no actions under the assignments.⁸ Since FEMA de-obligated the total amount of funds for these 13 mission assignments, we excluded them, and included a total of 117 mission assignments in our analysis. As of March 2, 2021, VA reported 23 of these mission assignments were ongoing and 94 were completed. For purposes of this report, we use the term "conducted" to refer to both ongoing and completed mission assignments. We reviewed the mission assignment documentation to analyze the length of mission assignments, types of assistance provided, recipients of assistance, and estimated costs agreed upon by VA and FEMA.⁹ According to FEMA, mission assignment amendments do not significantly change the mission assignments' original scope of work, but can modify the terms, such as increasing or decreasing the amount of funding or changing the period of performance. For purposes of our analysis, we did not count amendments as discrete mission assignments. We analyzed each mission assignment and its related amendments to summarize the type of the assistance VA provided, including estimated cost and length of the assignments. We interviewed OEM officials to obtain further clarification on VA's mission assignments.

To describe VA's efforts to review the mission assignments it carried out, we examined three VA reports conducted in 2020 that reviewed VA's

⁷FEMA Form 010-0-8.

⁸Of these 13 de-obligated mission assignments, VA reissued nine as new mission assignments. These reissued mission assignments are among those included in our analysis.

⁹Mission assignment cost estimates are developed jointly by FEMA staff and the performing agencies. These cost estimates include reimbursable costs, such as personnel wages, overtime, travel, and per diem and the costs of materials, equipment, and supplies, to provide disaster assistance. A signed mission assignment document provides the basis for obligating FEMA's funds. A mission assignment's estimated costs may not reflect the actual costs of performing the mission assignment.

pandemic response. Of these three reports, two were internal reviews in draft form provided to GAO by VA and the third was prepared by a contractor and is publically available.¹⁰ We interviewed and received written responses from VHA's OEM and Administrative Operations officials to obtain additional context on their efforts, including actions VA may have taken to address identified areas for improvement.

We conducted this performance audit from May 2020 to May 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

VA serves the health care needs of veterans and other eligible individuals through VHA's 170 medical centers and 1,074 outpatient clinics. These medical facilities are organized into 18 regional networks across the country.¹¹ VA is designated as a key support agency under the National Response Framework—the federal government's plan for mobilizing resources and assisting state and local governments in responding to emergencies. For more information about VA's emergency support responsibilities, see appendix I.

National Response Framework and Its Emergency Support Functions

The National Response Framework is a guide to how the nation responds to all types of disasters and emergencies. The National Response Framework has 15 emergency support functions, each of which covers an area of specific federal resources and capabilities most frequently needed in a national response, such as transportation, communications, public works and engineering, and logistics.

Public Health and Medical Services Emergency Support Function

VA supports the National Response Framework's Public Health and Medical Services Emergency Support Function, which FEMA activated on March 18, 2020 in response to the COVID-19 pandemic. Led by HHS, the Public Health and Medical Services Emergency Support Function has a coordinating council (Council) to carry out the responsibilities of the

¹⁰Deloitte Consulting, LLP, *Veterans Health Administration (VHA) Coronavirus Disease 2019 (COVID-19) Response Report*, a report prepared at the request of the Department of Veterans Affairs, Veterans Health Administration, Oct. 27, 2020.

¹¹These regional networks are responsible for managing and overseeing the medical centers within their networks.

emergency support function under the COVID-19 pandemic. The Council consists of senior leaders from multiple agencies including VA, FEMA, the Centers for Disease Control and Prevention, the United States Public Health Service Commissioned Corps, and DOD.¹² This Council reviews and approves requests for mission assignments from states, territories, tribes, and federal agencies. For example, when considering requests for mission assignments, representatives on the Council discuss the nature of assistance requested; what national resources are available to respond; and how best to allocate them.

Mission Assignments

FEMA can make two types of mission assignments to VA and other federal agencies after they are approved by the Council:

- Federal operations support. These mission assignments provide federal agency-to-federal agency support. According to FEMA mission assignment guidance, the primary purpose is to augment the capacity and capability of a National Response Framework emergency support function by pre-positioning or delivering critical goods or services. For example, through a federal operations support mission assignment, VA provided liaisons to its National Response Coordination Center and Regional Response Coordination Centers to improve coordination of resources in March 2020.
- Direct federal assistance. These mission assignments direct federal agencies to provide emergency goods and services after states, territories, and tribes have exhausted their own capabilities to provide those goods and services. Initially, during the COVID-19 pandemic, states, territories, and tribes were subject to a 25 percent cost share of the mission assignment. For example, if a mission assignment is estimated to cost \$10 million dollars to complete, the state, territory, or

¹²According to HHS, officials from the HHS Secretary's Operation Center—the agency's primary emergency operations structure tasked with protecting the health, safety, and security of the nation—lead the Council. In 2019, VA deployed a permanent liaison to the HHS Secretary's Operation Center.

The Secretary of HHS declared the COVID-19 pandemic to be a public health emergency on January 31, 2020, prior to the President's declaration of a national emergency in March 2020. Under the public health emergency declaration, VA supported HHS in responding to COVID-19 through 10 task orders for services provided for a certain period of time. VA deployed 22 staff in support of HHS through these task orders. For six of these task orders, VA deployed liaisons to support HHS in various locations. For example, VA embedded a liaison with the incident management team based at Travis Air Force Base in Fairfield, California to assist with the quarantine and return of cruise ship travelers, particularly veterans, to their home states. According to HHS, VA's services rendered under task orders may not be fully reimbursable as is the case with mission assignments.

tribe is responsible for paying FEMA \$2.5 million upon completion. However, through presidential memoranda issued on January 21, 2021 and February 2, 2021, the President authorized the federal government to assume 100 percent of the costs for mission assignments conducted in response to COVID-19 through September 30, 2021 and retroactive to January 20, 2020.¹³

States, territories, tribes, and federal agencies submit requests for assistance to FEMA's electronic crisis management system, known as Web-based Emergency Operations Center. If a request for assistance is approved by the Council, FEMA is responsible for processing the requests as mission assignments, directing mission assignments to agencies that will provide the assistance (such as VA), and coordinating the response.

FEMA's Role in Response Coordination

FEMA's National Response Coordination Center is the hub for coordinating response actions and resources across federal agencies. The National Response Coordination Center is a multiagency coordination center located within FEMA Headquarters. The center's staff coordinates the overall federal support for major incidents and emergencies. In addition, FEMA operates Regional Response Coordination Centers within each of its 10 regional offices to facilitate communication between the National Response Coordination Center and states, territories, and tribes. According to FEMA, these regional offices help to ensure that states, territories, and tribes receive important information and are able to ask questions regarding COVID-19 response efforts. Typically, FEMA personnel in FEMA's Regional Response Coordination Centers receive and initiate the review of requests for assistance submitted by states, territories, and tribes.

¹³The 100 percent reimbursement of expenses to provide for the safe opening and operation of eligible schools, child-care facilities, healthcare facilities, non-congregate shelters, domestic violence shelters, transit systems, and other eligible applicants is only retroactive to January 21, 2021. 86 Fed. Reg. 8281 (Feb. 2, 2021).

VA Consults with Its Regional Networks and Medical Facilities to Determine Its Capacity to Accept Mission Assignments

According to VA officials and a VA-commissioned report on its response to COVID-19, VA consults internally with its regional networks and medical facilities to determine the agency's capacity to fulfill requests for mission assignments, which are reviewed and approved by the Council. In cases where VA determines that it has the capacity to fulfill a request and the Council concludes that VA is best positioned to respond, VA accepts those requests as mission assignments and coordinates with FEMA to fulfill them.

VA's internal process to determine its capacity to accept mission assignments involves coordination with several stakeholders throughout the agency. According to the VA-commissioned report, after the Acting Deputy Under Secretary for Health joined the Council in April 2020 to represent VA, he developed a process by which he consults with the regional network directors to identify the agency's capacity to respond to requests for assistance.¹⁴ According to VA officials, this is done with support from OEM, VHA's office primarily responsible for managing all internal and external VHA actions necessary to prepare for, respond to, and recover from emergencies. Specifically, OEM staff assist with gathering relevant information and facilitating its flow between the regional networks and medical facilities, and the agency's leadership. According to VA, the flow of information may be bidirectional; for example, there are times when the agency's leadership requires the input of facilities, and other times when the facilities may need clarification from leadership. According to VA officials, this process allows VA to determine its capacity to assist civilians in key areas such as the following:

- **Inpatient hospital beds.** According to the VA-commissioned report on VA's response to COVID-19, regional networks planned to commit up to 80 percent of medical center capacity to meet a surge in demand among the veteran population (the agency's first priority) and apply the remaining capacity towards mission assignments for civilian health care assistance.¹⁵ In effect, VA committed to making available to FEMA up to 1,500 inpatient medical center beds across the country for civilians for the duration of the national emergency.
- **Emergency medical staff.** OEM manages an emergency medical staff program, where staff who are typically based at medical facilities can volunteer and register, in advance, for deployment to community facilities or other locations during an emergency. These staff can

¹⁴Deloitte Consulting, *VHA COVID-19 Response Report*.

¹⁵Deloitte Consulting, *VHA COVID-19 Response Report*.

include physicians, nurses, and technicians. According to VA, the total number of staff registered nationally more than doubled from 6,949 in January 2020 to 16,676 as of mid-February 2021, in large part due to efforts by VA to increase the availability of staff to deploy to areas of need. For example, according to a March 29, 2020, memo issued to VA regional networks, VA required facilities to take appropriate action to leverage the capacity of their staff with acute care capabilities, including registering health care professionals with specialties in areas such as cardiology, emergency medicine, and geriatrics, in the emergency medical staff database for potential deployment.

- **Supplies and testing.** According to the VA-commissioned report on VA's response to COVID-19, like many states and U.S. health care systems, VA had limited quantities of key supplies such as personal protective equipment and ventilators, and limited capabilities for COVID-19 testing early in the pandemic.¹⁶ According to VA, the agency took various actions to acquire needed items directly, and also requested items from FEMA in order to build capacity to support anticipated mission assignments.¹⁷ According to an OEM official, a VA liaison actively engaged with FEMA and HHS officials regarding the availability of personal protective equipment and other items in the Strategic National Stockpile.¹⁸ In addition, according to the report on VA's response to COVID-19, VA worked with HHS to develop its capacity for COVID-19 testing as the national availability of devices, supplies, and reagents gradually increased.

VA considers a number of factors when determining whether it will accept a mission assignment. According to VA officials, the agency aims to accept as many mission assignments as is feasible. VA stated that each request is individually considered based upon the specifics of the request. In some cases, before accepting an assignment, VA officials said they

¹⁶Deloitte Consulting, *VHA COVID-19 Response Report*.

¹⁷See GAO, *VA Acquisition Management: COVID-19 Response Strains Supply Chain While Modernization Delays Continue*, [GAO-20-716T](#) (Washington, D.C.: Sept. 16, 2020) for more information on items VA received from FEMA. In addition, we plan to issue a report in spring 2021 on our review of VA's procurement response for COVID-19, including the amount of funding obligated for COVID-19 related contracts.

¹⁸According to the HHS website, the Strategic National Stockpile's role is to supplement state and local medical supplies and equipment during public health emergencies. The supplies, medicines, and devices for lifesaving care contained in the stockpile can be used as a short-term, stopgap buffer when the immediate supply of these materials may not be available or sufficient. See <https://www.phe.gov/about/sns/Pages/default.aspx>, accessed on March 10, 2021.

have negotiated the type or amount of resources initially requested based on the availability of VA resources at the time. When determining its capacity to accept an assignment, VA officials said a key factor in its decision-making is to ensure that veterans are not negatively impacted. These officials said, for example, VA would only make inpatient beds available to civilians if there is excess capacity beyond what is necessary to care for veterans. VA officials said that they prioritize requests from state veterans homes and community nursing homes, given VHA's expertise with these patient populations.¹⁹ VA also works to accept requests from tribes; officials cited the higher proportion of veterans from these communities and noted that these populations are frequently underserved and experience health care disparities.

In an effort to further expedite the identification and coordination of available resources at the regional and local levels, in March 2020, OEM embedded its existing area emergency managers at each of FEMA's ten Regional Response Coordination Centers on a temporary basis in response to a mission assignment issued by FEMA. These emergency managers are OEM staff with emergency management technical expertise that serve as consultants to assist VA regional networks and medical facilities. OEM officials said this was the first time VA had embedded VA staff in the Regional Response Coordination Centers in response to a national emergency. According to FEMA officials we interviewed at three of the ten Regional Response Coordination Centers, these VA liaisons were critical to providing timely and important information about potential resources at the local level, as well as helping to explore the feasibility of potential mission assignments (see sidebar).

¹⁹State veterans homes and community nursing homes are a type of long-term care facility, which provides a variety of services, both medical and personal care, to people who are unable to live independently. State veterans homes typically serve veterans only while community nursing homes are open to all who are eligible, including veterans. VA may pay for the long-term care of eligible veterans in public or privately owned community nursing homes or state veterans homes, the latter of which are owned, operated, and managed by state governments.

Example of how VA accepted a mission assignment for a state veterans home

According to Department of Veterans Affairs (VA) officials, a state veterans home in Wisconsin was experiencing a COVID-19 outbreak in the summer of 2020 and needed additional medical staff. The state veterans home contacted the neighboring VA regional network about its situation and requested nursing staff. The VA area emergency manager assigned to that Federal Emergency Management Agency (FEMA) region was alerted to the situation from officials at the VA regional network. The VA area emergency manager worked with the state veterans home and the state government to determine the exact needs, while VA assessed its internal capacity to address the request. When VA determined that it had the resources to fulfill the request, the VA area emergency manager helped the state government develop and submit a request for assistance to FEMA in accordance with the mission assignment process. FEMA routed the request through the Public Health and Medical Services Emergency Support Function Council (Council) and VA accepted this request as a mission assignment. The VA area emergency manager noted this entire process took about 36 hours.

Source: GAO. | GAO-21-395

After VA accepts a mission assignment, OEM works closely with VA's regional networks and medical facilities to officially initiate the assignment. As a part of this process, OEM prepares a statement of work and a cost estimate. OEM also consults with VA's Office of General Counsel to ensure the mission assignment is within VA's legal authority to conduct. Throughout the duration of a mission assignment, OEM, the involved regional networks and medical facilities coordinate closely to facilitate its completion. After the mission assignment is completed, VA requests reimbursement from FEMA for costs incurred. FEMA verifies VA's completion of the work, reimburses VA for expenditures, and closes the mission assignment.

VA Conducted 117 Mission Assignments of Various Types of Civilian Health Care Assistance in Response to the COVID-19 Pandemic

VA Conducted 117 Mission Assignments for COVID-19 between March 2020 and February 2021

Our analysis of VA's mission assignments shows that from March 2020 through February 2021 VA conducted 117 mission assignments in response to COVID-19, and continues to accept assignments to provide

civilian health care assistance.²⁰ According to VA officials, the agency's response to the COVID-19 pandemic has been unprecedented in terms of the magnitude, duration, and scope when compared to previous emergencies. Under the COVID-19 national emergency, VA received mission assignments directly from FEMA for the first time. Under prior emergencies, VA generally functioned in a support role to HHS.²¹

VA's mission assignments, by month of initiation, peaked in April 2020, and VA started over 10 mission assignments in each of the months of May, June, and July (see fig. 1). The duration of the 94 mission assignments completed as of February 28, 2021 ranged from a single day to 270 days, with an average of 60 days.²²

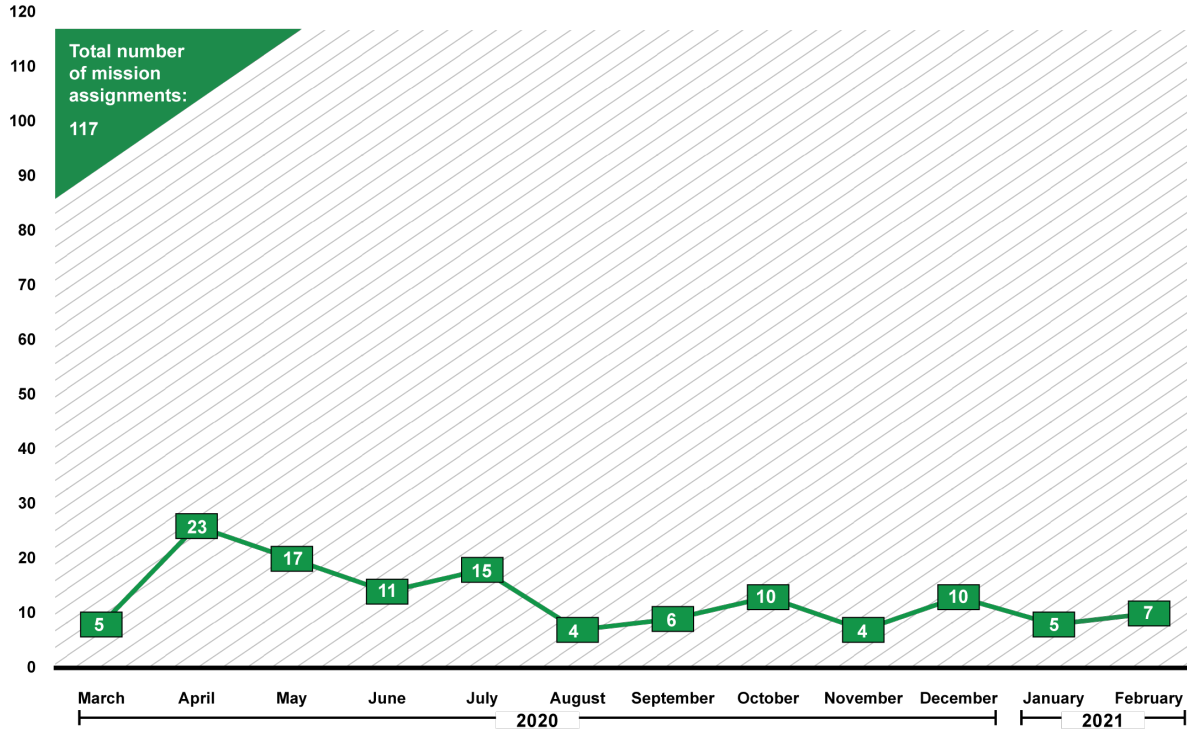
²⁰These mission assignments were amended over 200 times. For example, these amendments modified the amount of funding or period of performance requested in the original mission assignment.

²¹VA's assistance through HHS included flights evacuating civilian patients from disaster areas to VA medical facilities, and providing medical care to civilian patients.

²²According to FEMA Mission Assignment Policy, FP 104-010-2, mission assignments should not exceed 60 days, but assignments can be extended through amendments.

Figure 1: Number of Mission Assignments, by Month of Initiation, Conducted by the Department of Veterans Affairs (VA) in Response to COVID-19 from March 2020 to February 2021

Number of mission assignments per month



Source: : GAO analysis of VA information. | GAO-21-395

Note: The month indicates the mission assignment's projected start date. A mission assignment is a Federal Emergency Management Agency work order under the Robert T. Stafford Disaster Relief and Emergency Assistance Act for another agency.

Of the 117 mission assignments, VA conducted 13 assignments to assist other federal agencies (federal operations support assignments) and 104 assignments to assist states, territories, and tribes (direct federal assistance assignments) (see table 1). For example, through a federal operations support mission assignment, VA deployed liaisons to FEMA's National and Regional Response Coordination Centers to improve coordination of VA resources.

Table 1: Estimated Costs of Mission Assignments Conducted by the Department of Veterans Affairs (VA) from March 2020 to February 2021, by Type of Assignment

Type of mission assignment	Number	Estimated cost (millions)
Direct federal assistance to states, territories, and tribes	104 ^a	\$265.5
Federal operations support to federal agencies	13	\$4.8
Total	117	\$270.3

Source: GAO analysis of VA information. | GAO-21-395

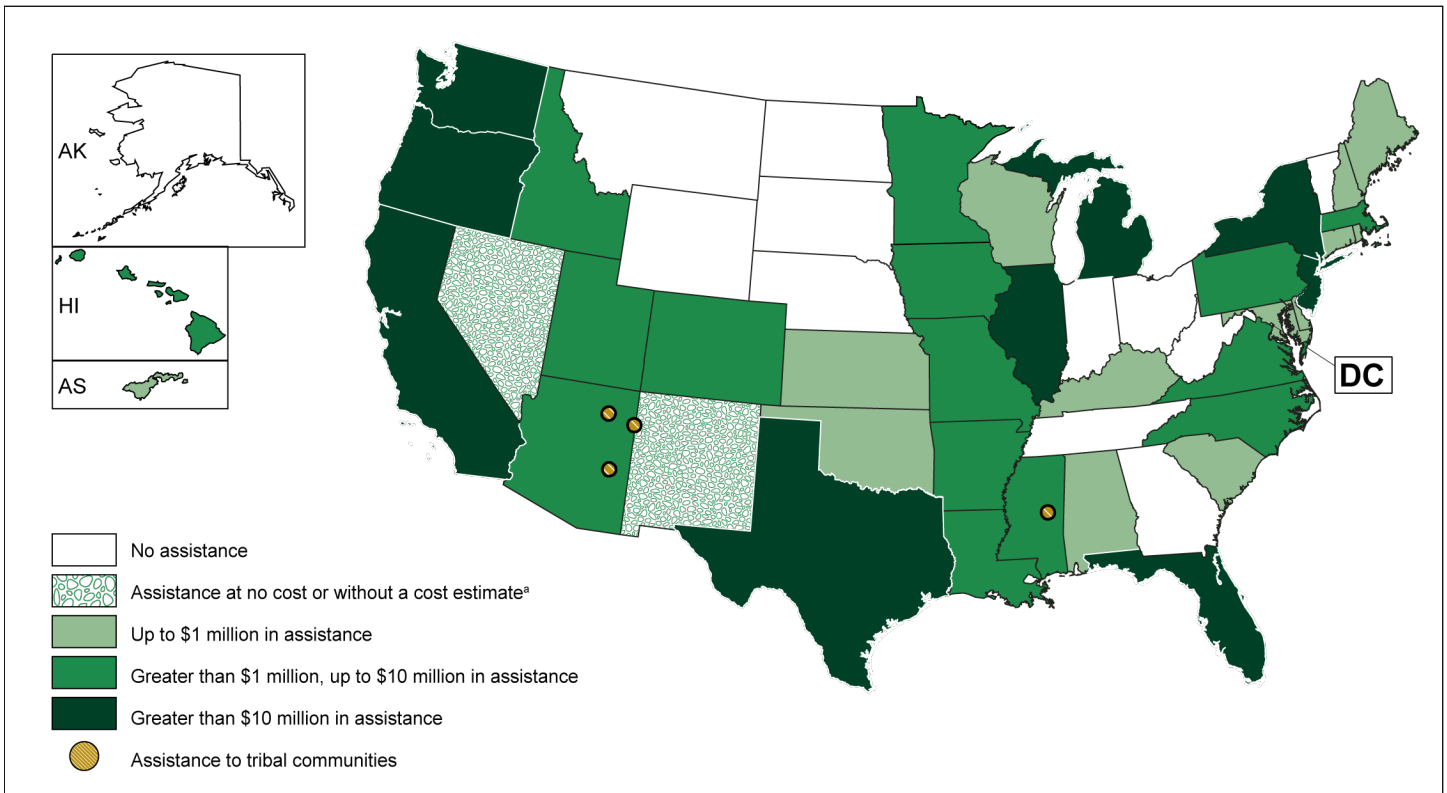
Note: A mission assignment is a Federal Emergency Management Agency (FEMA) work order under the Robert T. Stafford Disaster Relief and Emergency Assistance Act for another agency. Mission assignment cost estimates are developed jointly by FEMA staff and the performing agencies. A mission assignment's estimated costs may not reflect the actual costs of performing the mission assignment.

^aVA conducted 98 mission assignments for states, one mission assignment for a territory, and five mission assignments to support tribes.

From March, 2020 through February, 2021, VA conducted direct federal assistance mission assignments that were distributed geographically across 38 states and one territory, including mission assignments to support four tribes.²³ The numbers and estimated costs of mission assignments varied by state, territory, and tribe (see fig. 2). The state where VA conducted the most mission assignments (8) was New Jersey. The estimated costs of VA's assistance through mission assignments by geographic location ranged from \$1,135 in Kansas to \$45 million in Oregon. VA's most expensive individual mission assignment (estimated \$25 million) was in New York (New York City), where VA provided inpatient care for civilians at VA facilities. For more detail on estimated costs of mission assignments by state, see appendix II.

²³VA conducted mission assignments to support four tribes: the Navajo Nation, the White Mountain Apache Tribe of the Fort Apache Reservation, the Hopi Tribe, and the Mississippi Band of Choctaw Indians. Three mission assignments were for the Navajo Nation, which spans across three states—Arizona, New Mexico, and Utah. Another assignment supported the White Mountain Apache Tribe of the Fort Apache Reservation and the Hopi Tribe, which are both located within Arizona, and the Navajo Nation. In addition, VA conducted one mission assignment to support the Mississippi Band of Choctaw Indians. VA conducted one mission assignment in the U.S. territory of American Samoa.

Figure 2: The Geographical Distribution of Direct Federal Assistance Mission Assignments Conducted by the Department of Veterans Affairs (VA) from March 2020 to February 2021



Source: : GAO analysis of VA information. | GAO-21-395

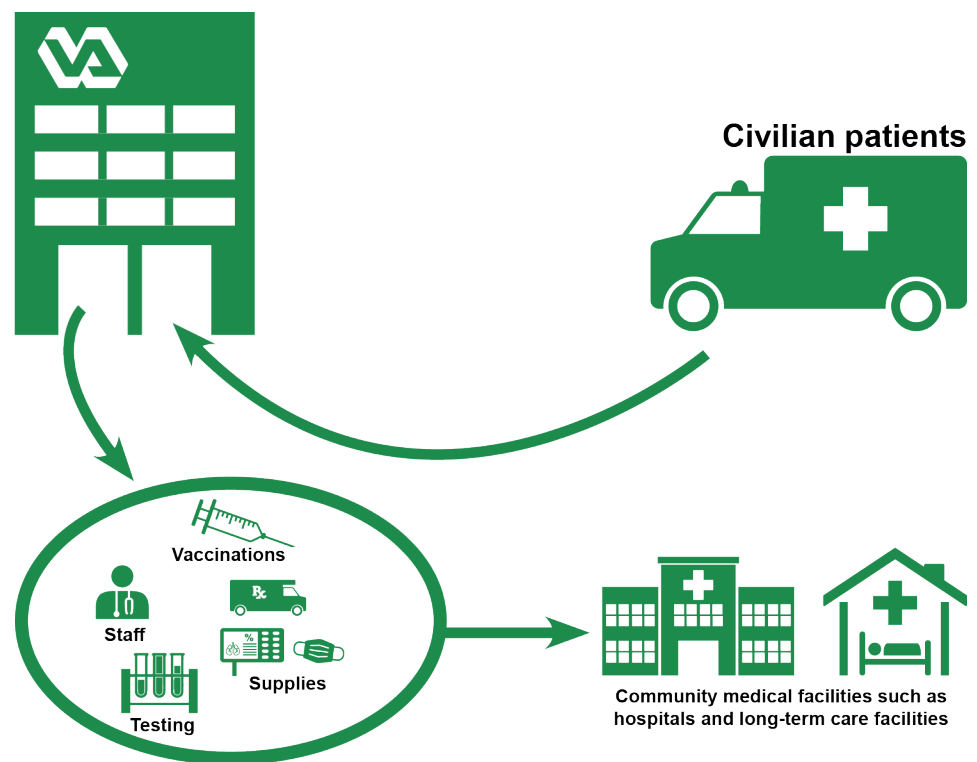
Notes: VA conducted 104 direct federal assistance mission assignments. A direct federal assistance mission assignment is a work order, issued by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, directing another federal agency to provide needed assistance to a state, territory or federally-recognized tribe. Mission assignment cost estimates are developed jointly by FEMA staff and the performing agencies. A mission assignment's estimated costs may not reflect the actual costs of performing the mission assignment. The estimated costs associated with mission assignments conducted to support tribes are included in the state in which VA conducted them. In Arizona, VA conducted three mission assignments, two for the Navajo Nation, and one for the Navajo Nation, the White Mountain Apache Tribe of the Fort Apache Reservation, and the Hopi Tribe. In New Mexico, VA conducted one mission assignment for the Navajo Nation. In Mississippi, VA conducted one mission assignment for the Mississippi Band of Choctaw Indians. VA conducted one mission assignment in the U.S. territory of American Samoa.

^aVA reported these mission assignments either were emergent and had no available cost estimates, or VA requested no funds to conduct the mission assignment.

VA’s Assistance to States and Tribes Included Providing Care to Civilians in VA Medical Facilities and Deploying Staff and Resources to Community Medical Facilities

VA provided inpatient hospital care for civilian patients in VA facilities and deployed staff and resources to community medical facilities through VA’s 104 direct federal assistance mission assignments conducted from March 2020 through February 2021 (see fig. 3). The agency’s 25 mission assignments for providing VA inpatient care to civilian patients had the highest estimated cost, while the majority of the mission assignments (58) comprised the deployment of VA staff to assist community medical facilities.

Figure 3: Assistance Provided to Civilians through Direct Federal Assistance Mission Assignments Conducted by the Department of Veterans Affairs (VA) in Response to COVID-19 from March 2020 to February 2021



Source: GAO analysis of VA information. | GAO-21-395

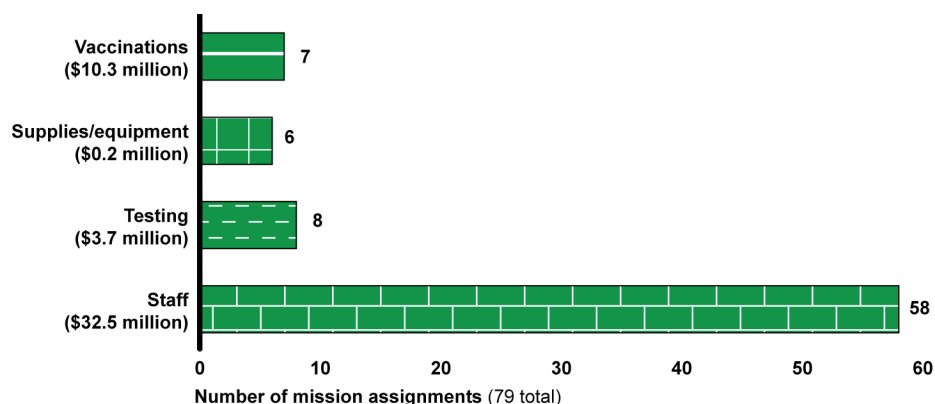
Note: A direct federal assistance mission assignment is a Federal Emergency Management Agency (FEMA) work order, under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, directing another federal agency to provide needed assistance to a state, territory, or federally-recognized tribe. VA conducted mission assignments at long-term care facilities, such as community nursing homes, state veterans homes, group homes, and psychiatric facilities

VA inpatient care for civilians. To supplement medical surge capacity in local communities experiencing outbreaks, VA provided hospital beds for

civilian patients in its facilities for treatment of both COVID-19 and non-COVID-19 illnesses through mission assignments. These inpatient services included intensive care, acute care, and nursing home care. Through 25 mission assignments, states and tribes requested a total of as many as 692 VA beds for civilian patients at an estimated cost of \$220.6 million.²⁴ For example, VA provided 15 intensive care beds and 45 acute care beds between three Illinois VA facilities in Chicago, Hines, and Marion. The care VA provided in its Illinois facilities included various resources, such as 24-hour medical, administrative, and support staff, medical equipment and supplies, and pharmaceuticals for COVID-19 and non-COVID-19 patients.

Resources deployed to community facilities for civilians. VA deployed staff, testing, supplies, and vaccination support to community medical facilities, including civilian hospitals, state veterans homes, community nursing homes, and medical facilities in tribal communities, for 79 mission assignments (see fig. 4). Mission assignments can include goods and services for more than one facility. For example, VA reported it conducted a mission assignment in Florida that covered more than 800 long-term care facilities. For more information on the recipients of mission assignments in each state, see appendix II.

Figure 4: Number and Estimated Costs of Direct Federal Assistance Mission Assignments Conducted at Community Medical Facilities by the Department of Veteran Affairs (VA) from March 2020 to January 2021, by Type of Assistance



Source: GAO analysis of VA information. | GAO-21-395

Note: A direct federal assistance mission assignment is a work order, issued by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and

²⁴As of February 2021, VA reported caring for 488 civilian patients in VA facilities under mission assignments for COVID-19.

Emergency Assistance Act, directing another federal agency to provide needed assistance to a state, territory, or federally-recognized tribe. Mission assignment cost estimates are developed jointly by FEMA staff and the performing agencies. A mission assignment's estimated costs may not reflect the actual costs of performing the mission assignment.

- **Staff.** VA reported deploying up to 2,934 staff to provide medical care through 58 mission assignments in community medical facilities. A majority (40) of these mission assignments supported long-term care facilities, including 27 for state veterans homes.²⁵ VA also deployed staff for medical facilities in tribal communities through four mission assignments. States and tribes primarily requested registered and licensed practical nurses; other staff VA deployed included physicians, nurse assistants, therapists, and social workers. For example, VA supported five medical facilities in Arizona where staffing levels were critically impacted from COVID-19 by providing staff, including up to 45 intensive care nurses, four lab technicians, and four respiratory therapists.
- **Testing.** VA conducted eight mission assignments for testing support in community medical facilities, which included the collection and processing of COVID-19 tests. A majority (six) of these mission assignments supported state veterans homes. For example, VA assisted in the collection and processing of biological samples for COVID-19 testing and analysis at two state veterans homes in Texas. VA staff collected samples from state veterans home patients and transported them to VA facilities, which sent the samples to testing labs for confirmation of COVID-19 suspected patients.
- **Supplies and equipment.** VA supported community medical facilities by providing supplies and equipment through six mission assignments, including ventilators and mobile pharmacy units.²⁶ For example, for two mission assignments, VA provided eight ventilators to support hospitalized patients in Kansas. In another mission assignment, at the state of Michigan's request, VA provided a mobile pharmacy unit to support an HHS-deployed federal medical station in Detroit.²⁷ VA did not provide medication or pharmacy personnel with

²⁵VA conducted mission assignments at long-term care facilities, such as community nursing homes, state veterans homes, group homes, and psychiatric facilities.

²⁶VA maintains a fleet of mobile pharmacy units to assist veterans, staff, and civilians during emergencies. These units function as an outpatient pharmacy capable of delivering pharmaceuticals.

²⁷A federal medical station is a temporary HHS healthcare facility created in response to disasters or emergencies that can provide surge beds to support healthcare systems in the United States.

the mobile pharmacy unit, but the assistance provided did include a driver for transportation, staging, and return of the unit and a subject matter expert to familiarize HHS and state of Michigan staff with the unit.

- **Vaccinations.** VA conducted seven mission assignments to support COVID-19 vaccination efforts in states and territories. For example, in New Jersey, VA provided pharmacy support at six vaccination sites across the state. For another mission assignment, VA provided a support team to augment services at a vaccination site in New York. FEMA, HHS, and the State of New York provided the vaccine and vaccine supplies.

VA Reviewed Certain Aspects of Mission Assignments Conducted in the Initial Months of Its Pandemic Response

In efforts to assess and improve upon its COVID-19 response, VA reviewed certain aspects of the mission assignments it conducted from March to June 2020 in response to the COVID-19 pandemic. According to VA, as of February 2021, VA conducted three reviews, two of which were internal reports in draft form and the third was prepared by a contractor and is publically available (see table 2).

Table 2: Department of Veterans Affairs' (VA) Reports Reviewing Aspects of Mission Assignments Conducted in the Initial Months of the Response to COVID-19, March to June 2020

Title	Description of scope	Source of information
The Veterans Health Administration's (VHA) Office of Emergency Management (OEM) COVID-19 Response: After-Action Report and Improvement Plan (Draft)	This report focused on the performance of OEM's response coordination center, including its facilitation of VA mission assignments and deployment of VA emergency medical staff. ^a	Electronic surveys sent to VA program offices, such as the Public Health and Population Health Services Program Offices.
The COVID-19 VHA's Rapid and Agile Response to State Veterans Homes and Community Nursing Homes: Listening Sessions and Lessons-Learned Report (Draft)	This report identified lessons learned from mission assignments conducted to assist community medical facilities, such as state veterans homes and community nursing homes. ^b	Listening sessions with deployed VA staff, and state veterans and community nursing homes' facility leadership, VA senior leaders, and VA regional network leadership
VHA Coronavirus Disease 2019 Response Report	This VA-commissioned report reviewed the agency's overall initial efforts to respond to the COVID-19 pandemic, including its capacity to fulfill requests for assistance and conduct mission assignments.	Interviews with VA senior leaders, VA subject matter experts, VA regional network leadership, and non-VA stakeholders

Source: GAO summary of VA information. | GAO-21-395

^aOEM is responsible for managing all internal and external VHA actions necessary to prepare for, respond to, and recover from emergencies.

^bState veterans homes are long-term care facilities for veterans that are owned and operated by states. State veterans homes typically serve veterans only, while community nursing homes are open

to all who are eligible, including veterans. These long-term care facilities provide a variety of services, both medical and personal care, to people who are unable to live independently.

The reports identified recommendations as to how VA conducts its mission assignments, including the following examples:

- **Improve VA staff understanding of the FEMA mission assignment process.** In spring of 2020, instead of requesting assistance through FEMA, some community medical facilities requested VA resources directly from neighboring VA regional networks and medical facilities. These VA entities provided assistance without a mission assignment in place.²⁸ VA officials told us these occurrences were rare. As a result, as described in the OEM draft report, VA leadership did not always have full visibility on the needs of communities and what resources were utilized to respond to them. To address this, OEM provided VA regional network and medical facility staff with training on the mission assignment process to ensure that requests for assistance are submitted to FEMA before VA assistance can be offered. According to VA, this training was intended to help staff adhere to the mission assignment process to enable leadership to have full visibility on the needs of the communities and determine VA's capacity to fulfill requests for assistance.
- **Upgrade the emergency medical staff deployment database.** By April 2020, the number of mission assignments requiring VA emergency medical staff deployment surged.²⁹ According to OEM officials and the OEM draft report, the emergency medical staff program database was not equipped to handle the volume of staff volunteering and registering for deployment to community facilities or other locations to fulfill mission assignments. According to this draft report, the database needed upgrading to allow increased numbers of volunteers to register. The database also lacked the functionality to enable emergency medical staff coordinators to build rosters of deployable staff directly from the database, according to OEM

²⁸Deloitte Consulting, *VHA COVID-19 Response Report*. According to this report, in some cases, these requests were redirected to the mission assignment process before the assistance was provided. In other cases, the requests were not intercepted in time and were reassigned as mission assignments after the assistance was provided.

²⁹OEM manages an emergency medical staff program, where staff who are typically based at medical facilities can volunteer and register, in advance, for deployment to community facilities or other locations during an emergency.

officials.³⁰ To fulfill the mission assignments in a timely manner, VA deployed emergency medical staff to community facilities and other locations without using the database. As a result, OEM, as the operator of the database, did not have visibility on a majority of these deployments, which created challenges for managing mission assignments. These challenges included limited access to real-time data on deployments and posed a risk of not being able to ensure that deployed emergency medical staff had the appropriate credentials. To address these problems, VA recommended that OEM make improvements to the database to upgrade the staff registration and roster building functionalities. According to VA officials, as of November 2020, OEM made improvements to the database, including improving its ease and ability to register larger numbers of staff and build rosters of available staff.

- **Increase federal coordination efforts.** Prior to March 2020, there was limited VA representation at FEMA's National and Regional Response Coordination Centers, which did not allow VA to communicate its capacity to accept mission assignments and keep pace with the rapid changes to the response, according to one of the reports.³¹ In response to a mission assignment, VA added liaisons at FEMA's National and Regional Response Coordination Centers. Specifically, OEM temporarily embedded its existing VA area emergency managers at FEMA's ten Regional Response Coordination Centers. According to the report, VA's increased representation at these national and regional emergency coordination centers improved its federal coordination efforts during the pandemic response, including its process to determine capacity to accept mission assignments.³²

According to officials, as of February 2021, VA is currently developing an update to the VHA Coronavirus Disease 2019 Response Report; this update is planned to cover the period of time from July 2020 through the end of 2020 and to be published in April 2021. According to officials, the update will provide more current data and will identify new or adjusted conclusions and recommendations regarding the effectiveness of the

³⁰According to VHA Disaster Emergency Medical Personnel System Program and Database Handbook, these coordinators are located at the medical centers and update the rosters of available volunteer medical staff within the database.

³¹Deloitte Consulting, *VHA COVID-19 Response Report*.

³²Deloitte Consulting, *VHA COVID-19 Response Report*.

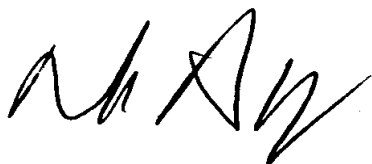
ongoing response and the agency's preparedness for future responses to public health emergencies.

Agency Comments

We provided a draft of this report to VA, FEMA, and HHS for comment. In a written response, reprinted in appendix III, VA stated that it had technical comments on the draft report, which we incorporated as appropriate. FEMA provided technical comments only, which we incorporated as appropriate, and HHS did not provide any comments.

We are sending copies of this report to the appropriate congressional committees and the Secretaries of Veterans Affairs, Homeland Security, and Health and Human Services, and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>. Contact points for our Offices of Congressional Relations and Public Affairs are on the last page of this report. GAO staff who made major contributions to this report are listed in appendix IV.

If you or your staff has any questions about this report, please contact me at (202) 512-7114 or at draperd@gao.gov.



Debra A. Draper
Director, Health Care

List of Addressees

The Honorable Patrick Leahy
Chairman
The Honorable Richard Shelby
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Ron Wyden
Chairman
The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

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Committee on Ways and Means
House of Representatives

The Honorable Julia Brownley
Chairwoman
Subcommittee on Health
Committee on Veterans' Affairs
House of Representatives

Appendix I: VA's Fourth Mission—Preparing for and Responding to Disasters and Emergencies

In addition to providing health care services to eligible veterans and certain dependents, the Department of Veterans Affairs (VA) plays an important role in both preparing for and responding to a disaster or emergency. The department is required to take appropriate actions to ensure VA medical facilities are prepared to protect patients and staff during a public health emergency.¹ In responding to a public health emergency, in particular, VA may play three different roles:

- **Contingency backup for Department of Defense (DOD) care.** VA may serve as a contingency backup to the DOD medical system during a national emergency.²
- **Civilian care.** VA can provide support, such as hospital care and medical services, to the Department of Health and Human Services (HHS), among others, as necessary in response to a national emergency or disaster.³
- **Humanitarian care.** VA may furnish hospital care or medical services as a humanitarian service in emergency cases.⁴

These statutory responsibilities make up what is commonly referred to as VA's fourth mission.

In 2002, in response to emergency preparedness issues confronting VA in the wake of the terrorist attacks of September 11, 2001, the Department of Veterans Affairs Emergency Preparedness Act of 2002 codified the duties of the Secretary of VA related to emergency preparedness.⁵ The Act required VA to take appropriate actions to provide for the readiness of VA medical facilities to protect patients and staff from a public health emergency or otherwise to respond to such an

¹ 38 U.S.C. § 8117. This authority also includes VA supporting incidents covered by the National Response Plan or any successor plan. The National Response Framework, which replaced the National Response Plan in 2008, is issued by the Department of Homeland Security and is a guide to how the nation responds to all types of disasters and emergencies.

² 38 U.S.C. § 8111A.

³ 38 U.S.C. § 1785.

⁴ 38 U.S.C. § 1784. According to VA, this authority allows VA to furnish care to an individual experiencing a medical emergency and does not authorize the agency to provide care more generally during a public health emergency.

⁵The Department of Veterans Affairs Emergency Preparedness Act of 2002, Pub. L. No. 107-287, § 6(a)(1), 116 Stat. 2024, 2030 (2002), codified at 38 U.S.C. § 8117.

emergency to enable these facilities to fulfill their obligations as part of the federal response to such emergencies. These actions include providing and offering training on decontamination equipment and personal protection equipment at VA medical facilities; organizing, training, and equipping facility staff to support HHS activities in the event of a public health emergency and incidents covered by the National Response Framework; and providing medical logistical support to the National Disaster Medical System and HHS as necessary, on a reimbursable basis, and in coordination with other designated Federal agencies. Other preparatory responsibilities include providing security at VA medical and research facilities, including staff and patients at such centers and facilities; tracking of pharmaceuticals and medical supplies and equipment; training resident physicians and health care personnel in medical matters relating to public health emergencies; establishing and maintaining a training program to facilitate the participation of VA medical facility staff and community providers in the National Disaster Medical System; and providing mental health counseling following a public health emergency to veterans, local and community emergency response providers, active duty military personnel, and individuals seeking care at VA medical facilities.⁶

In responding to public health emergencies, VA has served as a contingency backup to DOD's medical system during a national security emergency since 1982. The Veterans' Administration and Department of Defense Health Resources Sharing and Emergency Operations Act established VA to serve as the contingency backup to the military health care system during and immediately following an outbreak of war or national emergency.⁷ At the time, Congress found that during and immediately after a period of war or national emergency involving the use of the Armed Forces of the United States in armed conflict, DOD might not have adequate health-care resources to care for military personnel wounded in combat and other active-duty military personnel. Congress

⁶The National Disaster Medical System is led by the Office of the Assistant Secretary for Preparedness and Response, a division within the Department of Health and Human Services, and is a coordinated effort of HHS, Department of Homeland Security, DOD, and VA. 42 U.S.C. § 300hh-11. The National Disaster Medical System provides medical-related assistance to respond to the needs of victims of public health emergencies. Participants in the National Disaster Medical System are volunteers who serve as intermittent federal employees when activated.

⁷Pub. L. No. 97-174, § 2(b), 96 Stat. 70 (1982), codified, as amended at 38 U.S.C. § 8111A. See also, 38 C.F.R. § 17.230.

also found that VA has an extensive, comprehensive health-care system that could be used to assist DOD in caring for such personnel in such a situation, and designated VA to be DOD's health care backup, if the need arose. VA may give higher priority in the furnishing of this care and services in VA medical facilities to members of the Armed Forces on active duty than to any other group of persons eligible for such care and services with the exception of veterans with service-connected disabilities.⁸

In addition, the Department of Veterans Affairs Emergency Preparedness Act of 2002 authorized VA to provide hospital care and medical services for civilians, i.e. nonveterans, as well as veterans not enrolled in the VA health care system, responding to, involved in, or otherwise affected by a disaster or emergency.⁹ These individuals may include active duty service members, as well as National Guard and Reserve component members activated by state or federal authority, and veterans not enrolled in the VA health care system. This authority is available when the President has declared a major disaster or emergency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act), or where the HHS Secretary has declared a disaster or emergency activating the National Disaster Medical System.¹⁰ The President's March 13, 2020, declaration of a national emergency under Section 501(b) of the Stafford Act allows VA to use this authority to respond to the COVID-19 pandemic.¹¹ The law requires that the cost of any care or services provided to an officer or employee of a department outside of VA are to be reimbursed by that department.¹² When providing disaster or emergency assistance under a mission assignment from the Federal Emergency Management Agency (FEMA), VA may seek reimbursement

⁸38 U.S.C. § 8111A(a)(3) .

⁹Pub. L. No. 107-287, § 4(a)(1), 116 Stat. at 2028, codified at 38 U.S.C. § 1785. See implementing regulations at 38 C.F.R. § 17.86.

¹⁰38 U.S.C. § 1785(b). The Stafford Act, as amended, defines the federal government's role during disaster response and recovery. The act also establishes programs and processes through which the federal government provides disaster assistance to state, tribal, territorial, and local governments, as well as certain nonprofit organizations and individuals. 42 U.S.C. § 5121 et seq.

¹¹85 Fed. Reg. 53 (March 18, 2020).

¹²38 U.S.C. § 1785(d).

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for such care from FEMA.¹³ Unless another federal agency reimburses VA, individuals could be charged for this care. Individuals who receive hospital care or medical services under this authority are responsible for the cost of the hospital care or medical services when charges are mandated by federal law or when the cost of care or services is not reimbursed by other-than-VA federal departments or agencies.¹⁴

Lastly, VA may furnish hospital care or medical services as a humanitarian service in emergency cases, but VA is required to charge patients for such care and services at rates prescribed by VA.¹⁵

¹³42 U.S.C. § 5192(a)(1). The Stafford Act authorizes the President to direct any federal agency, with or without reimbursement, to utilize its authorities and the resources granted to it under federal law in support of state and local response efforts for emergencies. This tasking authority, delegated to the FEMA Administrator, is carried out through a mission assignment.

¹⁴See 38 C.F.R. § 17.86(e).

¹⁵38 U.S.C. § 1784.

Appendix II: Mission Assignments the Department of Veterans Affairs (VA) Conducted, March 2020 to February 2021

Table 3: Direct Federal Assistance Mission Assignments Conducted by the Department of Veteran Affairs (VA) by State or Territory, Estimated Cost, and Type of Assistance, March 2020 to February 2021

State/territory	Estimated cost	Number of mission assignments by type of assistance					
		Total	Inpatient care	Staff	Supplies/equipment	Testing	Vaccinations
State or territory for which VA did not provide assistance							
Alaska	\$ -	0	0	0	0	0	0
District of Columbia	\$ -	0	0	0	0	0	0
Georgia	\$ -	0	0	0	0	0	0
Indiana	\$ -	0	0	0	0	0	0
Montana	\$ -	0	0	0	0	0	0
Nebraska	\$ -	0	0	0	0	0	0
North Dakota	\$ -	0	0	0	0	0	0
Ohio	\$ -	0	0	0	0	0	0
South Dakota	\$ -	0	0	0	0	0	0
Tennessee	\$ -	0	0	0	0	0	0
Vermont	\$ -	0	0	0	0	0	0
West Virginia	\$ -	0	0	0	0	0	0
Wyoming	\$ -	0	0	0	0	0	0
State or territory for which VA provided assistance without a cost estimate^a							
New Mexico ^b	\$ -	1	1	0	0	0	0
State or territory for which VA provided assistance for zero estimated cost							
Nevada	\$ -	1	0	1	0	0	0
State or territory for which VA provided up to \$1 million in assistance							
Kansas	\$ 1,135	2	0	0	2	0	0
Maine	\$ 34,859	1	0	1	0	0	0
Connecticut	\$ 66,897	2	0	2	0	0	0
American Samoa	\$ 122,600	1	0	0	0	0	1
Alabama	\$ 150,691	1	0	1	0	0	0
Kentucky	\$ 272,389	2	0	1	0	1	0
South Carolina	\$ 312,593	1	0	1	0	0	0
Oklahoma	\$ 345,000	1	0	1	0	0	0
New Hampshire	\$ 370,355	3	0	3	0	0	0
Maryland	\$ 675,000	1	0	1	0	0	0
Delaware	\$ 700,000	2	0	2	0	0	0
Rhode Island	\$ 708,050	3	0	2	0	0	1
Wisconsin	\$ 879,000	4	0	4	0	0	0

**Appendix II: Mission Assignments the
Department of Veterans Affairs (VA)
Conducted, March 2020 to February 2021**

State/territory	Estimated cost	Number of mission assignments by type of assistance					
		Total	Inpatient care	Staff	Supplies/ equipment	Testing	Vaccinations
State or territory for which VA provided greater than \$1 million, up to \$10 million in assistance							
Hawaii	\$ 1,018,173	3	0	3	0	0	0
North Carolina	\$ 1,228,259	2	0	1	0	1	0
Pennsylvania	\$ 1,230,000	2	0	2	0	0	0
Missouri	\$ 1,600,896	5	0	5	0	0	0
Utah	\$ 1,654,650	1	1	0	0	0	0
Mississippi ^c	\$ 2,225,510	3	1	2	0	0	0
Idaho	\$ 2,238,000	3	0	1	1	1	0
Virginia	\$ 3,321,250	3	0	2	0	1	0
Arkansas	\$ 4,001,544	2	1	1	0	0	0
Iowa	\$ 4,848,037	3	1	2	0	0	0
Massachusetts	\$ 5,191,650	3	1	1	0	1	0
Minnesota	\$ 5,391,000	2	1	1	0	0	0
Colorado	\$ 5,836,500	1	1	0	0	0	0
Louisiana	\$ 8,625,790	6	2	4	0	0	0
Arizona ^d	\$ 9,148,933	6	2	4	0	0	0
State or territory for which VA provided greater than \$10 million in assistance							
Florida	\$ 14,242,576	2	1	1	0	0	0
Texas	\$ 15,079,702	3	1	0	0	1	1
Washington	\$ 18,100,000	2	1	0	0	1	0
California	\$ 18,141,539	4	2	1	0	1	0
Michigan	\$ 18,838,000	2	1	0	1	0	0
New Jersey	\$ 19,127,864	8	1	5	0	0	2
Illinois	\$ 26,409,400	4	2	0	1	0	1
New York	\$ 28,340,736	2	1	0	0	0	1
Oregon	\$ 45,008,500	6	3	2	1	0	0
Total	\$265,487,078	104	25	58	6	8	7

Source: GAO analysis of VA information. | GAO-21-395

Note: A direct federal assistance mission assignment is a work order, issued by the Federal Emergency Management Agency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, directing another federal agency to provide needed assistance to a state, territory, or federally-recognized tribe. Mission assignment cost estimates are developed jointly by FEMA staff and the performing agencies. A mission assignment's estimated costs may not reflect the actual costs of performing the mission assignment. The estimated costs associated with mission assignments conducted to support tribes are included in the state in which VA conducted them.

^aVA reported this mission assignment was an emergent request and no cost estimate was available.

^bVA conducted one mission assignment for the Navajo Nation in New Mexico.

^cVA conducted one mission assignment to support the Mississippi Band of Choctaw Indians.

**Appendix II: Mission Assignments the
Department of Veterans Affairs (VA)
Conducted, March 2020 to February 2021**

^dVA conducted two mission assignments for the Navajo Nation in Arizona. VA also conducted one mission assignment in Arizona that included assistance to the Navajo Nation, White Mountain Apache Tribe of the Fort Apache Reservation, and the Hopi Tribe.

Table 4: Direct Federal Assistance Mission Assignments Conducted by the Department of Veteran Affairs (VA) by State or Territory and Type of Recipient, March 2020 to February 2021

State or territory	Total number of mission assignments	Long-term care facilities			
		Total	State veterans homes	Tribal communities	Other community medical facilities
Alaska	0	0	0	0	0
District of Columbia	0	0	0	0	0
Georgia	0	0	0	0	0
Indiana	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Vermont	0	0	0	0	0
West Virginia	0	0	0	0	0
Wyoming	0	0	0	0	0
American Samoa	1	0	0	0	1
Utah	1	0	0	0	1
Nevada	1	1	1	0	0
New Mexico ^a	1	0	0	1	0
Maine	1	1	0	0	0
Alabama	1	1	1	0	0
South Carolina	1	1	1	0	0
Oklahoma	1	1	1	0	0
Maryland	1	1	1	0	0
Colorado	1	0	0	0	1
New York	2	0	0	0	2
Kentucky	2	2	2	0	0
Kansas	2	0	0	0	2
Connecticut	2	1	1	0	1
Delaware	2	1	0	0	1
North Carolina	2	0	0	0	2

**Appendix II: Mission Assignments the
Department of Veterans Affairs (VA)
Conducted, March 2020 to February 2021**

State or territory	Total number of mission assignments	Long-term care facilities			
		Total	State veterans homes	Tribal communities	Other community medical facilities
Pennsylvania	2	2	2	0	0
Arkansas	2	0	0	0	2
Florida	2	1	0	0	1
Washington	2	1	1	0	1
Michigan	2	0	0	0	2
Minnesota	2	1	0	0	1
Rhode Island	3	2	1	0	1
New Hampshire	3	2	0	0	1
Idaho	3	0	0	0	3
Texas	3	1	1	0	2
Hawaii	3	2	1	0	1
Virginia	3	2	1	0	1
Iowa	3	2	2	0	1
Massachusetts	3	3	3	0	0
Mississippi ^b	3	1	1	1	1
Illinois	4	1	0	0	3
Wisconsin	4	1	1	0	3
California	4	2	1	0	2
Missouri	5	5	5	0	0
Oregon	6	2	0	0	4
Arizona ^c	6	0	0	3	3
Louisiana	6	3	3	0	3
New Jersey	8	4	3	0	4
Total	104	48	34	5	51

Source: GAO analysis of VA information. | GAO-21-395

Notes: A direct federal assistance mission assignment is a work order, issued by the Federal Emergency Management Agency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, directing another federal agency to provide needed assistance to a state, territory, or federally-recognized tribe. VA may provide assistance to more than one facility in each mission assignment. For example, VA reported it conducted a mission assignment in Florida that covered more than 800 long-term care facilities.

^aVA conducted one mission assignment for the Navajo Nation in New Mexico.

^bVA conducted one mission assignment to support the Mississippi Band of Choctaw Indians.

^cVA conducted two mission assignments for the Navajo Nation in Arizona. VA also conducted one mission assignment in Arizona that included assistance to the Navajo Nation, White Mountain Apache Tribe of the Fort Apache Reservation, and the Hopi Tribe.

Appendix III: Comments from the Department of Veterans Affairs



DEPARTMENT OF VETERANS AFFAIRS
WASHINGTON

April 27, 2021

Ms. Debra A. Draper
Director
Health Care
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Draper:

The Department of Veterans Affairs (VA) has reviewed the Government Accountability Office (GAO) draft report: **COVID-19 PANDEMIC: VA Provides Health Care Assistance to Civilians as Part of the Federal Response** (GAO-21-395).

The enclosure contains technical comments. VA appreciates the opportunity to comment on the draft report.

Sincerely,

A handwritten signature in black ink, appearing to read "Tanya Bradsher".

Tanya Bradsher
Chief of Staff

Enclosure

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Debra A. Draper, (202) 512-7114 or DraperD@gao.gov.

Staff Acknowledgments

In addition to the contact named above, Ann Tynan (Assistant Director), Stella Chiang (Analyst-in-Charge), Colin Ashwood, Kenisha Cantrell made key contributions to this report. Also contributing were Cathleen J. Hamann, Jacquelyn Hamilton, and Vikki Porter.

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