

GAO Highlights

Highlights of [GAO-24-106359](#), a report to congressional committees

Why GAO Did This Study

In response to the COVID-19 pandemic, VA received approximately \$36.70 billion in supplemental funding between 2020 and 2021. CARES Act and Families First Coronavirus Response Act funds were available until September 30, 2021, and September 30, 2022, respectively. American Rescue Plan Act of 2021 funds were generally available until September 30, 2023.

The VA Transparency & Trust Act of 2021 includes a provision for GAO to review VA's requests for and use of COVID-19 supplemental funding, including American Rescue Plan Act of 2021 funds. Among other issues, this report describes how VA used these funds and examines how VA estimated its funding needs to inform the fiscal year 2024 budget request for key areas previously supported with COVID-19 supplemental funds.

GAO reviewed VA data and spending plans for COVID-19 supplemental funding and VA processes used to develop budget request estimates for fiscal years 2022 through 2024. GAO also interviewed VA officials and VA's actuarial consultant responsible for developing estimates.

What GAO Recommends

GAO is making two recommendations, including that VA enhance its modeling capacity to prepare estimates of the funding needed to meet the needs of veterans in the event of another pandemic or catastrophe. VA agreed with GAO's recommendations.

View [GAO-24-106359](#). For more information, contact Sharon M. Silas at (202) 512-7114 or Silass@gao.gov.

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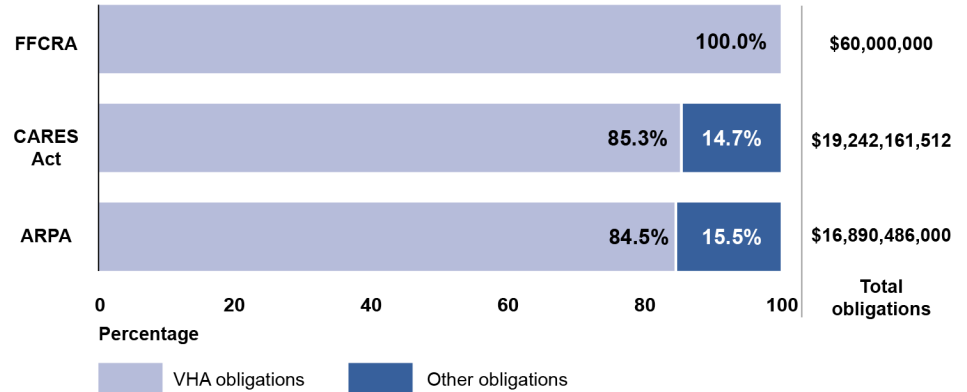
VETERANS AFFAIRS

Improvements Needed in Estimating Funding for Potential Future Health Emergencies

What GAO Found

As of September 30, 2023, the Department of Veterans Affairs (VA) obligated roughly \$36.2 billion (98.6 percent) of its CARES Act, Families First Coronavirus Response Act, and American Rescue Plan Act of 2021 funds, with the majority obligated by its Veterans Health Administration (VHA).

VA Obligations of COVID-19 Supplemental Funding Totaled \$36.2 Billion as of September 30, 2023



Source: GAO analysis of Department of Veterans Affairs (VA) data, including Veterans Health Administration (VHA), for CARES Act, Families First Coronavirus Response Act (FFCRA), and American Rescue Plan Act of 2021 (ARPA) funds. | GAO-24-106359

VA used COVID-19 supplemental funds to support new efforts in response to the pandemic, such as expanding VA's information technology infrastructure to provide telehealth services. It also used the funding to support already established VA programs, such as providing health care at VA medical facilities.

When the COVID-19 pandemic emerged, VHA requested supplemental funding to continue operations to meet its mission. However, VA found it was not prepared to estimate the amount of supplemental funding needed during such a catastrophic event, because it did not have the modeling capacity to do so. VHA officials told GAO they have not developed the modeling capacity needed to estimate the costs of future catastrophes, such as a pandemic, because such modeling is outside of the scope of its contract with its actuarial consultant responsible for developing VA's budget projections. By developing modeling capacity for estimating the resources needed to respond to potential future health emergencies, VHA would be better prepared to quickly estimate resource needs to allow better management and planning.