

GAO

Report to the Subcommittee on Oversight
and Investigations, Committee on
Veterans' Affairs, House of
Representatives

September 2008

VETERANS AFFAIRS

Additional Details Are Needed in Key Planning Documents to Guide the New Financial and Logistics Initiative





Highlights of [GAO-08-1097](#), a report to the Subcommittee on Oversight and Investigations, Committee on Veterans' Affairs, House of Representatives

Why GAO Did This Study

Through its Financial and Logistics Integrated Technology Enterprise (FLITE) initiative, the Department of Veterans Affairs (VA) is developing a new system that is intended to fulfill the critical need for a modernized and integrated financial and asset management capability. FLITE is the successor to an earlier initiative that the department undertook—the Core Financial and Logistics System (CoreFLS)—which was discontinued in 2004. GAO was asked to determine (1) the department's overall plan for developing FLITE, (2) the status of its development efforts, (3) VA oversight of this initiative, and (4) whether lessons learned from the CoreFLS initiative have been considered and incorporated into the plan for developing FLITE. To achieve these objectives, GAO analyzed program documentation against relevant policies and best practices and interviewed program and project officials.

What GAO Recommends

To help guide the FLITE initiative and ensure its successful completion, GAO is recommending that VA include additional specificity and details in certain key planning documents and address all findings in the CoreFLS findings repository to minimize risk to the initiative. In written comments on a draft of this report, the department concurred with GAO's recommendations and described actions being taken to address them.

To view the full product, including the scope and methodology, click on [GAO-08-1097](#). For more information, contact Valerie C. Melvin at (202) 512-6304 or melvinv@gao.gov.

VETERANS AFFAIRS

Additional Details Are Needed in Key Planning Documents to Guide the New Financial and Logistics Initiative

What GAO Found

VA's FLITE initiative is intended to integrate and standardize the agency's financial and asset management processes across all offices of the department by 2014 at an estimated cost of \$570 million. The department plans to follow a multiple-year, phased approach to implement the system, which is to consist of two components: the Strategic Asset Management component and the Integrated Financial Accounting System. While the department has created many planning documents that reflect key areas of effective project management planning, it has not fully addressed all key areas. For example, the work breakdown structure did not include specificity on all necessary project tasks. Until the department has added more specificity and details to its planning documents, it faces the risk that FLITE may not be effectively managed and could incur schedule slippages and cost increases that jeopardize meeting its intended goals.

While initial planning and requirements development activities have been completed for FLITE, the program office has not yet begun actual system development. According to VA officials, as of May 2008, approximately \$35 million had been spent on, among other things, the development of concept of operations documents; completion of a stakeholder analysis and communications needs assessment; and identification of business requirements and processes. However, there have been schedule delays (2 to 7 months) in the planned acquisition activities.

VA has performed a number of essential oversight activities to guide the initiative in accordance with the department's information technology governance plan. Specifically, high-level managers perform oversight and engage program and project managers. In addition, the department recently performed an in-depth milestone review of planning documentation for one component of FLITE, and it is performing risk management activities to help ensure the initiative's successful execution and implementation. Taken together, these actions should help the department ensure that the program will be managed efficiently and effectively.

VA also is considering lessons learned from CoreFLS to further minimize risks to the successful implementation of FLITE. Program officials developed an aggregated findings repository containing deficiencies identified in three independent reviews of CoreFLS. Program officials used the repository to document actions taken to address deficiencies and apply lessons learned. A total of 141 findings were identified, and program officials have begun addressing 123 findings. However, corrective actions have not been taken to address the remaining findings. It is essential that all findings identified in the reviews be fully addressed. Until the department addresses all of the findings, the likelihood is increased that the problems experienced with CoreFLS could recur and jeopardize the successful implementation of FLITE.

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Abbreviations

CFO	Chief Financial Officer
CIO	Chief Information Officer
CoreFLS	Core Financial and Logistics System
FLITE	Financial and Logistics Integrated Technology Enterprise
IFAS	Integrated Financial Accounting System
IT	Information Technology
MQAS	Management Quality Assurance Service
OIG	Office of Inspector General
OMB	Office of Management and Budget
SAM	Strategic Asset Management
SEI	Software Engineering Institute
VA	Department of Veterans Affairs

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United States Government Accountability Office
Washington, DC 20548

September 22, 2008

The Honorable Harry E. Mitchell
Chairman
The Honorable Ginny Brown-Waite
Ranking Member
Subcommittee on Oversight and Investigations
Committee on Veterans' Affairs
House of Representatives

The Department of Veterans Affairs (VA) is developing a new system known as the Financial and Logistics Integrated Technology Enterprise (FLITE). According to the department, FLITE is intended to fulfill the critical need for a modernized and integrated financial and asset management capability. Such a capability would support the VA strategic goal to deliver world-class service to veterans and their families through effective communication and management of people, technology, business processes, and financial resources.

FLITE is the successor to an earlier initiative the department undertook known as the Core Financial and Logistics System (CoreFLS). The department discontinued this initiative in 2004 after pilot tests indicated that the system failed to fully support VA's operations and that the initiative suffered from significant project management weaknesses. According to the VA Office of Inspector General, the department had spent more than \$249 million on the development effort.¹

In light of VA's past performance with CoreFLS and the designation of FLITE as high risk by the Office of Management and Budget (OMB), you requested that we evaluate the initiative to determine

- the department's overall plan for developing FLITE;
- the status of its development efforts;
- VA oversight of this initiative, including whether the department is taking the necessary measures to ensure that the system development will be managed efficiently and effectively; and
- whether lessons learned from the CoreFLS initiative have been considered and incorporated into the plan for developing FLITE to increase the likelihood of a successful outcome.

¹VA Office of Inspector General, *Issues at VA Medical Center Bay Pines, Florida and Procurement and Deployment of the Core Financial and Logistics System (CoreFLS)*, 04-01371-177 (Washington, D.C., Aug. 11, 2004).

On July 30, 2008, we provided your offices with briefing slides that outlined the results of our study and met with your staff to discuss our findings, conclusions, and recommendations. The purpose of this report is to provide the published briefing slides to you and to officially transmit our recommendations to the Secretary of Veterans Affairs. The slides, which discuss our scope and methodology and were amended to reflect updated information, are included in appendix I.

We performed our work at the Department of Veterans Affairs headquarters in Washington, D.C., from March 2008 to July 2008 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.

In summary, our study highlighted the following:

- VA's financial and logistics initiative consists of two components: the Strategic Asset Management component and the Integrated Financial Accounting System. The department intends to follow a multiple-year, phased approach to implementing the initiative that will integrate and standardize financial and asset management processes across all VA offices by 2014 at an estimated cost of \$570 million. VA has many planning documents to guide the initiative, including a program management plan and an acquisition plan that, among other things, specify anticipated award dates and contract types for the services necessary to implement FLITE. While these planning documents reflect key areas of effective project management planning as recommended by industry best practices,² not all key areas have been fully addressed. For example, the concept of operations lacked a detailed description of certain system functions, and the work breakdown structure did not include specificity on all necessary project tasks. Until the department has added more specificity and details to its planning documents, it faces the risk that FLITE may not be effectively managed and could incur schedule slippages and cost increases that jeopardize meeting its intended goals.
- The program office has completed initial planning and requirements development activities for the initiative; however, actual system

²Institute of Electrical and Electronics Engineers, *IEEE Standard for Software Project Management Plans*, IEEE Std 1058-1998 (1998).

development has not yet begun. According to VA officials, as of May 2008, approximately \$35 million had been spent on various activities, such as the development of concept of operations documents for each component; completion of a stakeholder analysis and communications needs assessment; and identification of business requirements and processes. However, the program's planned acquisition activities have experienced schedule delays (from 2 to 7 months).

- VA has performed a number of essential oversight activities to guide the initiative in accordance with the department's information technology (IT) governance plan, which requires that decisions be made by top-level program and IT managers. As part of the governance for FLITE, high-level managers from the department's functional (business and financial) and IT areas perform oversight and engage program and project managers. In addition, the department recently performed an in-depth milestone review of planning documentation for the Strategic Asset Management component and provided approval to move to the next life cycle development stage, which is system design and prototype. Further, as another management tool for providing guidance and oversight for the initiative, the department has implemented risk management activities. Collectively, these measures should help the department ensure that the development of FLITE will be managed efficiently and effectively.
- Following the termination of CoreFLS, program officials developed an aggregated findings repository from three independent reviews which identified deficiencies that led to the initiative's termination. The development of the repository established a process for capturing lessons learned—a critical activity in IT investment management. Program officials documented actions taken to address the findings in the repository and apply lessons learned to FLITE. The department reported that out of the 141 total findings identified in the repository, program officials had begun addressing 123 findings, but 38 of those findings may require actions to be taken by VA organizations external to the FLITE program. Corrective actions had not been taken to address the remaining 18 findings. While VA has taken a significant step by beginning to address the deficiencies, it is essential that the department fully address all findings identified in the reviews. Until the department does so, the likelihood is increased that the types of problems experienced with CoreFLS could also jeopardize the successful implementation of FLITE.

Conclusions

Since the inception of the FLITE initiative, VA has completed numerous planning documents that constitute a sound start for the initiative. However, certain key planning documents do not include enough

specificity and details to guide its efforts for all activities. Without such specificity and details, the department faces the risk that FLITE may not be effectively managed and could incur schedule slippages and cost increases that jeopardize meeting its intended goals.

The program office has completed initial planning and requirements development activities for the initiative; however, actual system development has not yet begun, and the program's planned acquisition activities have experienced minor schedule delays.

VA's current oversight of the program, which involves executive-level business and technical managers, increases the likelihood that the initiative will be implemented at an acceptable cost and within reasonable and expected time frames and will contribute to improvements in mission performance. Sustaining this executive-level involvement and control is essential.

In addition, the steps taken by VA to incorporate lessons learned from CoreFLS indicate that the department is striving to reduce the probability of negative events occurring and is developing appropriate countermeasures. Continued diligence in fully addressing all findings identified in the department's CoreFLS findings repository is needed to further minimize risk to the successful implementation of FLITE.

Recommendations for Executive Action

To help guide the FLITE effort and ensure successful completion of the initiative, we recommend that the Secretary of Veterans Affairs direct the Assistant Secretary for Management and the Assistant Secretary for Information and Technology to:

- ensure additional specificity and details are added to certain key planning documents, such as the concept of operations and work breakdown structure; and
- address all findings in the CoreFLS findings repository to minimize risk to the successful implementation of FLITE.

Agency Comments and Our Evaluation

The Deputy Secretary of Veterans Affairs provided written comments on a draft of this report. (The comments are reprinted in appendix II.) In the comments, the department concurred with our recommendations and described actions being taken to address them.

Concerning our recommendation that specificity and details be added to key planning documents, the department stated its intent to effectively

manage the documents by continually updating them with required specificity throughout the program's life cycle. In this regard the department noted that details such as business requirements and documentation of OMB's Financial Management Line of Business approach had been incorporated in the concept of operations. Further, in response to our recommendation to address all findings in the CoreFLS findings repository, the department stated that it had initiated corrective action on all but eight findings and would address the remaining findings by September 30, 2008. These actions, if effectively implemented, should strengthen VA's planning for the FLITE program.

Additionally, in technical comments on the draft report, the department provided updated information on two actions taken since our July 30, 2008 briefing. Specifically, it stated that a milestone review that we previously reported as planned to take place in August 2008 was begun on August 7, 2008. In addition the department stated that VA has addressed the FLITE Risk Control Review Board determination that the FLITE program was not adequately funded in fiscal year 2008 by requesting reprogramming and transfer authority of \$17 million to restore fiscal year 2008 funding reductions and provide additional funding to ensure that the program remains on schedule.

We are sending copies of this report to the Secretary of Veterans Affairs and other appropriate congressional committees. We will make copies available to other interested parties upon request. Copies of this report will also be made available at no charge on GAO's Web site at <http://www.gao.gov>.

Should you or your staffs have any questions about this report, please contact me at (202) 512-6304 or melvin@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix III.



Valerie C. Melvin
Director, Human Capital and Management
Information Systems Issues

Appendix I: Briefing to the Staff of the Subcommittee on Oversight and Investigations, Committee on Veterans' Affairs, House of Representatives



Veterans Affairs: Additional Details Are Needed in Key Planning Documents to Guide the Development and Implementation of the Financial and Logistics Initiative

Briefing to the Staff of the
Subcommittee on Oversight and Investigations
House Committee on Veterans' Affairs

July 30, 2008



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Introduction

The Department of Veterans Affairs (VA) is developing a new system known as the Financial and Logistics Integrated Technology Enterprise (FLITE). According to the department, FLITE is intended to fulfill VA's critical need for a modernized and integrated financial and asset management capability. Such a capability would support the VA strategic goal to deliver world-class service to veterans and their families through effective communication and management of people, technology, business processes, and financial resources.

FLITE is the successor to an earlier initiative the department undertook known as the Core Financial and Logistics System (CoreFLS). The department discontinued this initiative in 2004; according to the VA Office of Inspector General, it had spent more than \$249 million on the development effort.¹ Based on pilot tests, the department determined that the system failed to fully support VA's operations and that the initiative suffered from significant project management weaknesses.

¹VA Office of Inspector General, *Issues at VA Medical Center Bay Pines, Florida and Procurement and Deployment of the Core Financial and Logistics System (CoreFLS)*, 04-01371-177 (Washington, D.C., Aug. 11, 2004).



Objectives

In light of VA's past performance with CoreFLS and the designation of FLITE as high risk by the Office of Management and Budget (OMB), the Chairman and the Ranking Member of the House Subcommittee on Oversight and Investigations requested that we evaluate the initiative to determine

- the department's overall plan for developing FLITE;
- the status of its development efforts;
- VA oversight of this initiative, including whether the department is taking the necessary measures to ensure that the system development will be managed efficiently and effectively; and
- whether lessons learned from the CoreFLS initiative have been considered and incorporated into the plan for developing FLITE to increase the likelihood of a successful outcome.



Scope and Methodology

To achieve these objectives, we

- analyzed project documents, including business and program plans, system implementation plans, requirements documentation, alternatives analyses, and cost documentation, and interviewed program officials regarding system development plans;
- reviewed project status reports, assessed estimated and actual project completion dates and reported project expenditures, and interviewed FLITE project managers;
- analyzed documentation reflecting the governance structure and policies and procedures used to monitor and control activities supporting the FLITE effort; and
- reviewed Inspector General reports and other VA documentation to determine what actions the department has taken to ensure that the types of project management problems encountered for CoreFLS have been addressed for FLITE.



Scope and Methodology

The information on costs that were incurred for CoreFLS and FLITE and cost estimates for FLITE were provided by VA officials. We did not audit the reported costs and thus cannot attest to their accuracy or completeness.

We conducted this performance audit at the Department of Veterans Affairs headquarters in Washington, D.C., from March 2008 to July 2008 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.



Results in Brief

VA's financial and logistics initiative consists of two components: Strategic Asset Management and the Integrated Financial Accounting System. VA intends to follow a multiple-year, phased approach that will integrate and standardize financial and asset management processes across all VA offices by 2014 at an estimated cost of \$570 million. VA has many planning documents, including a program management plan and an acquisition plan that, among other things, specify anticipated award dates and contract types for the services necessary to implement the initiative. While these planning documents reflect key areas of effective project management planning as recommended by industry best practices,² not all key areas have been fully addressed. For example, the concept of operations lacked a detailed description of certain system functions. Until the department has added more specificity and details to its planning documents, it faces the risk that FLITE may not be effectively managed and could incur schedule slippages and cost increases that jeopardize meeting its intended goals.

²Institute of Electrical and Electronics Engineers, *IEEE Standard for Software Project Management Plans*, IEEE Std 1058-1998 (1998).



Results in Brief

The program office has completed initial planning and requirements development activities for the initiative; however, actual system development has not yet begun. According to VA officials, as of May 2008, approximately \$35 million had been spent on various activities, such as the development of concept of operations documents for each component; completion of a stakeholder analysis and communications needs assessment; and identification of business requirements and processes. However, the program's planned acquisition activities have experienced minor schedule delays (from 2 to 7 months).



Results in Brief

VA has performed a number of essential oversight activities to guide the initiative in accordance with the department's IT governance plan (which requires that decisions be made by top-level program and IT managers). Specifically, high-level managers from the department's functional (business and financial) and information technology areas perform oversight and engage program and project managers. In addition, VA recently performed an in-depth milestone review of planning documentation for the Strategic Asset Management component and provided approval to move to the next life cycle development stage, which is system design and prototype. Further, another management tool for providing guidance and oversight is risk management which the department has implemented for the initiative. Collectively, these measures should help the department ensure that the development of FLITE will be managed efficiently and effectively.



Results in Brief

Following the termination of CoreFLS, program officials developed an aggregated findings repository from three independent reviews which identified deficiencies that led to the initiative's termination. The development of the repository established a process for developing and capturing lessons learned—a critical activity in IT investment management. In the repository, program officials documented actions taken to address the findings and apply lessons learned. The department reported that out of the 141 total findings identified in the repository, program officials have begun addressing 123 findings, but 38 of those findings may require actions to be taken by VA organizations external to the FLITE program. Corrective actions have not been taken to address the remaining findings. While it is important that VA has addressed these and other deficiencies, more findings remain that have not yet been addressed. It is essential that all findings identified in the reviews are fully addressed. Until the department does so, the likelihood is increased that the problems experienced with CoreFLS could recur.

We are recommending that details be added to key planning documents, such as the concept of operations and work breakdown structure, and all findings in the department's CoreFLS repository be addressed to minimize risk to the successful implementation of FLITE.

In oral comments on a draft of this briefing, the FLITE Program Director agreed with our recommendations and described actions planned to address them.



Background

In recognition of their service to our country, VA provides medical care, benefits, social support, and lasting memorials to veterans and their families. It is the second-largest federal department with more than 230,000 employees. In fiscal year 2007, VA reported incurring \$86 billion in obligations for its overall operations, which included

- 156 hospitals, 877 outpatient clinics, 136 long-term care facilities, 43 residential rehabilitation treatment programs, and 207 readjustment counseling centers that provided health care to about 5.6 million patients;
- 57 veterans benefits regional offices that provided benefits and services, such as pension and insurance, to approximately 3.7 million veterans and beneficiaries; and
- approximately 2.8 million gravesites that were maintained at 158 properties—of these, 125 are national cemeteries.



Background

To support its services to veterans and their families, VA relies on an assortment of business systems, including those used to manage its assets and finances. VA acknowledges that its current systems and processes are inefficient and do not effectively meet mission needs. For example,

- systems are not integrated (VA has an estimated 28 systems),
- manual entry that involves labor-intensive accounting processes is required,
- business processes are not standardized,³
- processes and systems require multiple entry of business information and result in untimely financial reporting.

In addition, the lack of an integrated financial management system has been reported as a material weakness for the past 17 years.

³VA currently does not have standardized systems or processes for managing physical assets, supply inventories, and related work order management across the department. While VA uses some common inventory, procurement, and asset management applications, each VA facility operates a customized version of each system.



Background

To address this material weakness and to improve stewardship and accountability over its resources, VA has been pursuing improvements in its business processes and replacement of its existing financial and asset management systems with an integrated financial management system.

VA's first effort to replace its financial and asset management systems, called CoreFLS, began in 1998. The goal of this modernization was to develop a single system to integrate the many financial and asset management systems used across the department.

CoreFLS consisted of three commercial off-the-shelf software applications.

- Oracle Financials, an application for accounts receivable, accounts payable, contracts, budgeting, general ledger, and reporting enterprise planning, was used to meet financial system requirements; it was purchased in May 2001 for \$19.5 million.
- DynaMed, an asset and inventory management system, was purchased in September 2001 for \$12.4 million.
- Maximo, a comprehensive asset life cycle and maintenance management system, was used to meet asset management system requirements; it was purchased in June 2001 for \$5.9 million.



Background

Following pilot tests of CoreFLS that determined it did not fully support the department's operations, VA terminated its development of the system and requested an independent technical assessment of CoreFLS by Carnegie Mellon's Software Engineering Institute (SEI).⁴ SEI's assessment determined that various deficiencies had undermined the success of the initiative, including:

- acquisition management—inadequate management of extensive contractor support.
- program management—poor management execution.
- technical and functional issues—such as interfaces, data requirements, and security.

To continue its efforts for improving stewardship and accountability over its resources, VA began work on its new financial and asset management initiative—FLITE—in September 2005. The cosponsors of the initiative are the Assistant Secretary for Information and Technology, who serves as VA's Chief Information Officer (CIO), and the Assistant Secretary for Management, who serves as VA's Chief Financial Officer (CFO).

⁴Carnegie Mellon Software Engineering Institute, *Report of the Independent Technical Assessment of the Department of Veterans Affairs CoreFLS Program* (June 2004).



Background

Subsequent to initiating FLITE, two events occurred that would have an impact on the initiative.

- In October 2005, the department began a major realignment of its overall IT management structure, providing the department's CIO with greater authority and accountability over IT operations. According to VA, its goals in moving to this management structure were to enable the department to perform better oversight of the standardization, compatibility, and interoperability of systems, as well as to have better overall fiscal discipline for the budget. As a result of the new management structure, all funding decisions for FLITE are subject to this oversight.
- In May 2006, OMB issued its Financial Management Line of Business policy stating that federal agencies upgrading or modernizing their core financial management systems are required, with limited exceptions, to migrate to a shared service provider⁵ or qualified private sector provider, or should be designated as a shared service provider. The intent of this policy is to avoid costly and redundant investments in customized solutions for common support services.⁶ As a planned financial management system, the initiative is subject to this policy.

⁵An approved public entity that provides hosting and application management for financial services.

⁶OMB Memorandum, *Competition Framework for Financial Management Lines of Business Migrations*, May 22, 2006.



Objective 1: Overall Plan for Developing FLITE

As planned, FLITE is to be an integrated system that is to replace the department's legacy financial management and asset management system. It is to consist of two main components:

- The Strategic Asset Management (SAM) component, which is to implement Maximo, a software suite that VA purchased for CoreFLS, to be used to record the purchasing and receipt of VA's assets.⁷
- The Integrated Financial Accounting System (IFAS), which is to implement a commercial off-the-shelf integrated financial management system to be a centralized accounting system for VA.

The department established three goals for the new system:

- effectively integrate and standardize financial and asset management data and processes across all VA offices;

⁷ However, SAM's scope is not to include an IT asset management tool. A project is planned for the selection and development of such a tool (the VA IT Asset Management project), which is to be integrated with SAM.



Overall Plan for Developing FLITE

- provide management with access to timely and accurate financial, budget, asset, and related information on VA-wide operations, as well as on specific programs and projects; and
- establish an advanced technology environment that provides the greatest capability and an extended life cycle.

VA plans to follow a multiple-year, phased approach to acquiring, developing, and implementing FLITE.

Specifically, SAM and IFAS are to be developed and implemented through sequenced acquisitions and phased deployment and integration. During the system development process, each component is to be piloted and beta tested at selected locations to help inform the department regarding the most suitable acquisition approach for implementing each component.

Finally, SAM is to be integrated with IFAS. These two components then are to be integrated with other legacy systems within the department. Ultimately, the collective integrated systems are to standardize business processes and practices.



Overall Plan for Developing FLITE

VA's acquisition plan details actual or anticipated award dates and contract types for activities necessary to implement FLITE, as shown in table 1.

Table 1: Acquisitions Planned for FLITE

Acquisition activity	Actual or anticipated award date (as of July 2008)	Contract type
IFAS business requirements	September 2007	Firm fixed price
Hardware for SAM	August 2008	Firm fixed price
Contractor assistance in program management	October 2008	Cost plus fixed fee
SAM pilot implementation	December 2008	Cost plus fixed fee
IFAS pilot implementation	September 2009	Cost type
Program management office support and organizational change management	December 2008	To be determined
Independent verification and validation contractor	2009	To be determined

Source: VA.



Overall Plan for Developing FLITE

VA's current estimate is that FLITE is to be completed by 2014 at an estimated cost of \$570 million. This estimated life cycle cost represents an increase of approximately \$184 million over the preliminary cost estimate, which did not include data warehouse and infrastructure costs.



Overall Plan for Developing FLITE

Table 2 identifies the program component cost and related increase.

Table 2: Life Cycle Costs for the FLITE Program, FY 2006 through FY 2014

(Dollars in millions)

FLITE Program Components	Preliminary cost estimate ^a	Current cost estimate	Increase
Planning	\$60.7	\$98.2	\$37.5
SAM	112.5	147.3	34.8
IFAS	177.6	220.0	42.4
Pay	34.9	34.9	0
Data warehouse	0	27.1	27.1
Infrastructure	0	42.6	42.6
Total	\$385.7	\$570.1	\$184.4

Source: VA.

To ensure the accuracy of their estimate, program officials anticipate having their current life cycle cost estimate reviewed by an independent contractor within the next 6 months. Having the program cost estimate independently validated to ensure the accuracy of the costs is an industry best practice.

^a According to program officials, the preliminary cost estimate of \$385.7 million did not include total program costs. The estimated life cycle cost of \$570.1 million was finalized in June 2008.



Overall Plan for Developing FLITE

VA has developed or is in the process of developing various planning documents to guide the FLITE initiative. In addition to the acquisition plan, these include

- a FLITE program governance plan and charter,
- a program management plan,
- an integrated master schedule,
- a work breakdown structure,
- a concept of operations,
- a communications plan,
- an organizational change management plan,
- a staffing plan,
- a risk management plan,
- a stakeholders analyses plan, and
- a quality management plan.



Overall Plan for Developing FLITE

While these planning documents reflect key areas of effective project management planning as recommended by industry best practices,⁹ not all key areas had been addressed. For example,

- The concept of operations lacked specificity and essential details. Such a document should describe system characteristics from the users' viewpoint, contain proposed system operational features such as a detailed description of all of the systems' functions, and discuss an analysis of the benefits and limitations. However, these details were absent from the department's document. Without a fully developed concept of operations, VA faces the risk of developing a system that does not meet the users' needs.
- The work breakdown structure did not include specificity on tasks necessary for project completion. A work breakdown structure should include all of the tasks associated with developing, testing, and deploying the software, along with schedules associated with the tasks. Without all task and schedule information, the department lacks assurance that the project will be completed as planned.

⁹Institute of Electrical and Electronics Engineers, *IEEE Standard for Software Project Management Plans*, IEEE Std 1058-1998 (1998).



Overall Plan for Developing FLITE

In addition, VA had not addressed key areas such as

- including in its plans details on how OMB's financial management line of business policy will be applied to FLITE;
- defining performance measures for the initiative which, according to SEI, are the only effective means of providing credible evidence of the program's progress; and
- providing specificity on how FLITE will address the department's material weakness related to the lack of an integrated financial management system.



Overall Plan for Developing FLITE

Responding to our concerns, last month, VA incorporated in its acquisition plan for IFAS details discussing how OMB's financial management line of business policy will be addressed. VA plans to contract with either a designated federal shared service provider or private-sector provider to provide financial management services that include software selection, implementation, and integration; technology hosting and administration; application management services; and system implementation.

In addition, the department developed performance measures for SAM and IFAS. For example, measures include

- reducing the use of legacy systems for asset management,
- determining excess assets nationally for transfer and reutilization within VA, and
- reducing the financial transaction processing time.

VA also stated that it would include more specificity in the concept of operations and work breakdown structure as the program evolves. However, the program office has not provided time frames for addressing how FLITE will resolve the material weakness.

Until additional specificity and details are added to these key planning documents, the department faces the risk that it will not meet its intended goals and could face schedule slippages and cost overruns.



Objective 2: Status of FLITE Development Efforts

To date, the department has undertaken activities related to planning and requirements development; however, actual system development has not yet begun. In this regard, the program office has

- conducted the initial planning for the FLITE program including concept of operations documents for each project,
- established and implemented the FLITE governance framework,
- developed program baseline cost estimates and an integrated master schedule,
- documented business requirements and business processes,
- established an acquisition strategy,
- assessed and determined that Maximo would meet the requirement for the SAM component of FLITE,
- conducted a stakeholder analysis and communications needs assessment for the organizational change management strategy,



Status of FLITE Development Efforts

- performed a full analysis on lessons learned from CoreFLS to monitor during the FLITE project life cycle, and
- developed a staffing plan to address vacancies in the program office.

As of May 2008, according to VA officials, approximately \$35 million had been spent on completing these planning activities.



Status of FLITE Development Efforts

The program's planned acquisition activities have experienced minor schedule delays (from 2 to 7 months). The revised projected award dates are shown in table 3.

Table 3: FLITE Acquisition Schedule Changes

Acquisition activity	Anticipated award date (as of Feb. 2008)	Revised award date (as of July 2008)	Number of months acquisition has been delayed
Hardware for SAM	June 2008	August 2008	2
SAM pilot implementation	September 2008	December 2008	3
IFAS pilot implementation	February 2009	September 2009	7
Program management office support and organizational change management	Not later than September 2008	December 2008	3

Source: GAO analysis of VA data.



Objective 3: VA Oversight of FLITE Initiative

According to VA's IT Governance Plan:¹⁰

- A program requires effective IT governance to align strategy, systems, and processes to business strategy and thus to realize cost savings, efficiencies, and improvements.
- IT governance is responsible for determining how processes are established and enforced and how and by whom decisions are made.

VA leadership endorsed an approach to the oversight and governance of IT development projects that is based on ensuring the involvement of senior management from both the user and developer organizations. With the establishment of the governance framework for FLITE, senior management from the Office of Management (the CFO) and the Office of Information and Technology (the CIO) are responsible for providing oversight for the FLITE initiative as chairs of the Executive Steering Committee and the Information Technology Leadership Board, respectively.

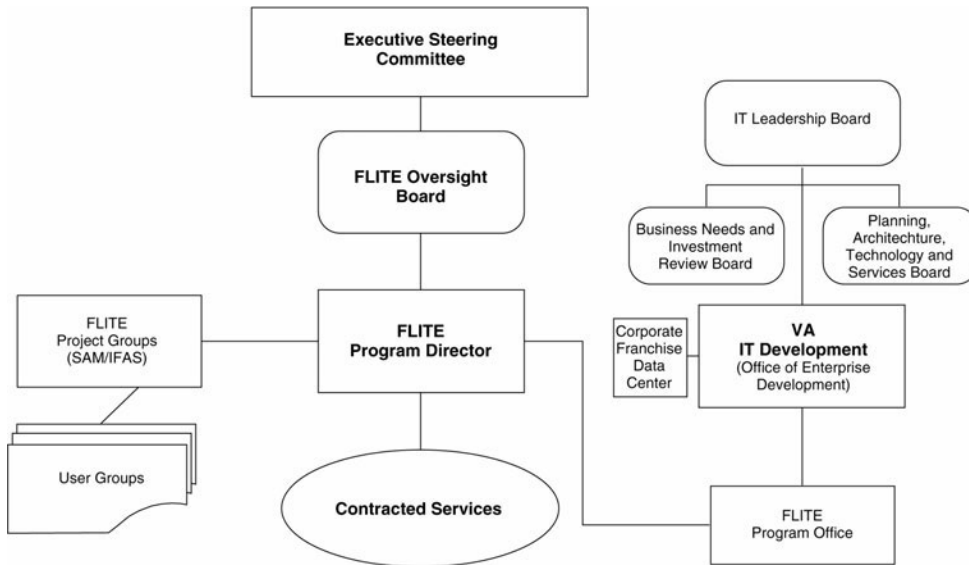
¹⁰Department of Veterans Affairs, Office of Information and Technology, *VA IT Governance Plan* (Mar. 12, 2007).



VA Oversight of FLITE Initiative

The following figure depicts VA's governance framework for providing oversight of FLITE.

Figure 1: Governance Framework for FLITE



Source: VA.



VA Oversight of FLITE Initiative

Consistent with the governance plan and charter, the program management plan, VA IT multiyear programming guidance, and the VA IT governance plan, various groups are providing oversight of the initiative:

- The Executive Steering Committee, chaired by the Assistant Secretary for Management, provides executive oversight of program management and execution.
- The FLITE Oversight Board, co-chaired by the Principal Deputy Assistant Secretary for Management and the Deputy Under Secretary for Health Operations and Management, and with the chief financial officers from the Veterans Benefits Administration, Veterans Health Administration, and National Cemetery Administration as members, provides more focused oversight including financial management. The Oversight Board ensures that all stakeholders are represented in defining requirements, monitoring progress, and determining that FLITE is meeting their needs.



VA Oversight of FLITE Initiative

- The FLITE Program Director provides day-to-day oversight to ensure that the technical solution provided by the developers meets business needs (such as requirements development and testing) and coordinates with the FLITE program director in the Office of Information and Technology.
- The Planning, Architecture, and Technology Services Board,¹¹ the IT Leadership Board, and the Business Needs and Investment Board were formed as a result of VA's realignment of its processes for management of IT resources. Generally, memberships include VA's IT and business community. These boards are providing oversight and final recommendations to the Deputy Secretary for all funding for FLITE.

¹¹The principal members of the Planning, Architecture, and Technology Services Board are the Acting Deputy Chief Information Officer, Enterprise Strategy, Policy and Programs; Executive Management Officer, Policy and Program Management; Director of the Office of Budget; and the Deputy Assistant Secretary for Human Resources Management. Nonvoting members are the Deputy Chief Information Officer for Enterprise Development; Deputy Assistant Secretary for IT Resource Management; Deputy Assistant Secretary for IT Information Protection and Risk Management; Deputy Chief Information Officer for Enterprise Operation; Director, IT Quality and Performance; Director, IT Oversight and Compliance Management.



VA Oversight of FLITE Initiative

The Planning, Architecture, and Technology Services Board is involved in periodic (milestone) reviews¹² of project activity. For a project to move past a milestone to the next development stage in the systems development life cycle, it must meet the established requirements for completing the current project phase. Funds expenditure for the next phase are authorized once a project has received the Planning, Architecture, and Technology Services Board's approval.

In May 2008, the Planning, Architecture, and Technology Services Board finished an in-depth milestone 1 review of the SAM planning and requirements documentation and provided approval to move to the next stage in the systems development life cycle, which is system design and prototype. The SAM milestone 1 review conducted by the Planning, Architecture, and Technology Services Board provided oversight to ensure that FLITE is meeting the established requirements for receiving funding for the next project phase. According to program officials, the board plans to conduct a milestone review for IFAS in August 2008. Both SAM and IFAS will be required to undergo additional reviews as the initiative proceeds through the milestones. Continued milestone reviews should help ensure that management oversight is applied.

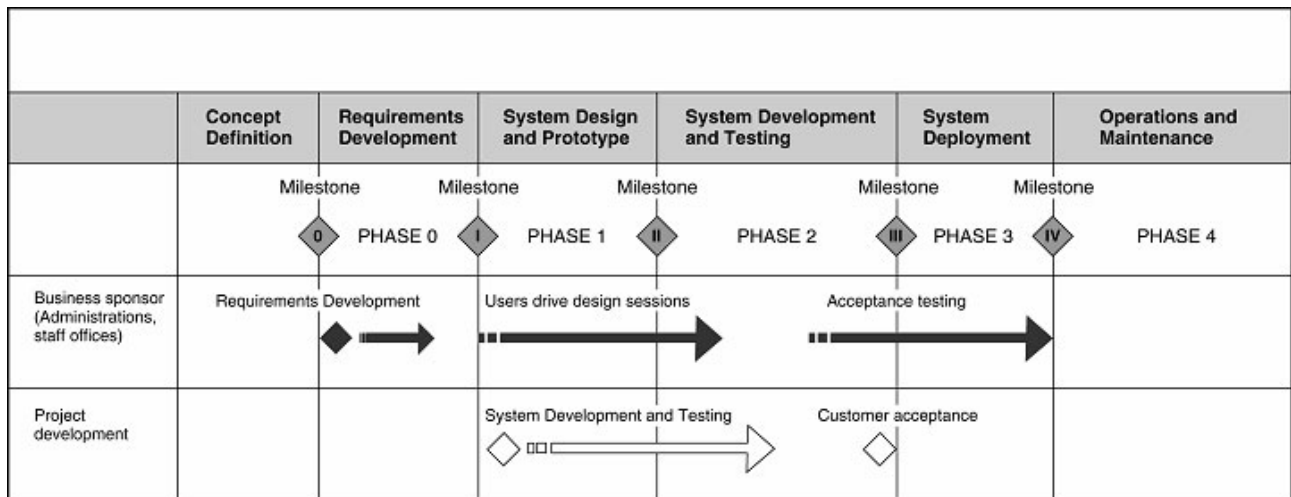
¹²As an initiative progresses through the system development life cycle, there are discrete logical steps separated by major decision points called milestones. Each milestone affords an opportunity for progressive decision making about the program and is coupled with authorization for funding.



VA Oversight of FLITE Initiative

Figure 2 depicts the milestones occurring at each stage of the systems development life cycle.

Figure 2: Milestones Identified in the Systems Development Life Cycle



Source: VA.



VA Oversight of FLITE Initiative

In addition to the governance previously described, FLITE is also subjected to meetings where additional oversight takes place:

- The program directors engage in routine and ad-hoc meetings with the CFO and CIO.
- Program officials have met quarterly with Office of Management and Budget personnel to address FLITE's status on the High Risk List.

These meetings serve to highlight critical matters that may warrant attention and resolution by the various oversight groups, thereby advancing VA efforts to reduce risks to achievement of program objectives.



VA Oversight of FLITE Initiative

Further, another management tool for providing guidance and oversight is risk management. VA is incorporating risk management into its FLITE program. Risk management is an approach for addressing the risks associated with an IT investment. It includes identification, analysis, prioritization, and control of risks. Especially critical are techniques that help define preventive measures to reduce the probability of negative events occurring and ensure that appropriate countermeasures are deployed to successfully manage the consequences.



VA Oversight of FLITE Initiative

VA has taken several steps to manage risks associated with the development of FLITE.

- The department developed a risk management plan to guide the choices made during all program life cycle phases that would promote the most desirable and most probable outcomes for the program's successful execution and implementation. The FLITE Risk Control Review Board¹³ began meeting in March 2008 to proactively identify and manage risks throughout the program life cycle. The board evaluates, accepts, and takes action to resolve all program risks.
- VA is using a risk management tool to track, prioritize, and analyze the status of risks to FLITE on a continuing basis.

¹³The board is co-chaired by the VA FLITE Program Director and Program Manager. Other members are the VA FLITE Deputy Program Director and Deputy Program Manager, the VA FLITE Contracting Officer, the IFAS Project Co-Chair and Project Manager, and the SAM Project Manager and Deputy Project Manager. As required, subject matter experts serve as ad-hoc advisors to the board. Permanent advisors to the board include staff from the Federally Funded Research and Development Center, Systems Quality Assurance Service, and Veterans Health IT members. Implementation Contractor Representatives Advisors are nonvoting members of the board.



VA Oversight of FLITE Initiative

During risk board meetings held in March and April 2008, VA accepted and closed risks, created action items, and identified issues. For example, the board

- accepted the risk that the time to perform adequate data cleansing for SAM may not be reduced and the implementation schedule may not be met (to mitigate the risk, VA plans to prototype and develop patches for legacy systems);
- closed a risk related to an undefined business process after VA completed a full requirements discovery and analysis for SAM;
- created an action item to submit a baseline change request to VA's Office of Information and Technology so the reported budget numbers in the FLITE OMB Exhibit 300 reflect the current estimated life cycle cost;
- determined that the FLITE program was not adequately funded in fiscal year 2008, raising the risk that planned schedule milestones and program goals will be missed (to mitigate the issue, VA plans to delay acquiring program management services until fiscal year 2009).

Collectively, the governance framework, the meetings, and risk management should help the department ensure that the development of the initiative will be managed efficiently and effectively.



Objective 4: Lessons Learned from CoreFLS

We have previously reported on the importance of collecting and disseminating lessons learned.¹⁴ The use of lessons learned is a principal component of an organizational culture committed to continuous improvement. Sharing such information serves to communicate acquired knowledge more effectively and to ensure that beneficial information is factored into planning, work processes, and activities. Lessons learned can be based on positive experiences or on negative experiences that result in undesirable outcomes. An example of a critical activity in IT investment management is establishing a process for developing and capturing lessons learned in a written product or knowledge base and disseminating them to decision makers.¹⁵

¹⁴GAO, *NASA: Better Mechanisms Needed for Sharing Lessons Learned*, GAO-02-195 (Washington, D.C.: Jan. 30, 2002).

¹⁵GAO, *Information Technology Investment Management: A Framework for Assessing and Improving Process Maturity*, GAO/AIMD-10-1.23, exposure draft (Washington, D.C.: May 2000).



Lessons Learned from CoreFLS

In an effort to capture lessons learned from CoreFLS, VA has developed an aggregated CoreFLS findings repository. To develop the repository, FLITE program officials aggregated findings from three independent reviews regarding CoreFLS:

- In June 2004, SEI published a report of their independent technical assessment of CoreFLS. SEI identified multiple findings related to problematic technical and functional execution, as well as poor management execution. Technical and functional problems included CoreFLS's inability to perform essential financial management functions, security weaknesses, and usability. Management problems were identified in the areas of acquisition and program management for standard processes, business process re-engineering, and transition planning.
- In August 2004, the VA Office of Inspector General (OIG) published a report that included a review of the CoreFLS deployment. In the report, the office identified multiple findings related to deployment such as inadequate training, inability to monitor fiscal and acquisition operations, inaccurate data, and project management and security weaknesses.



Lessons Learned from CoreFLS

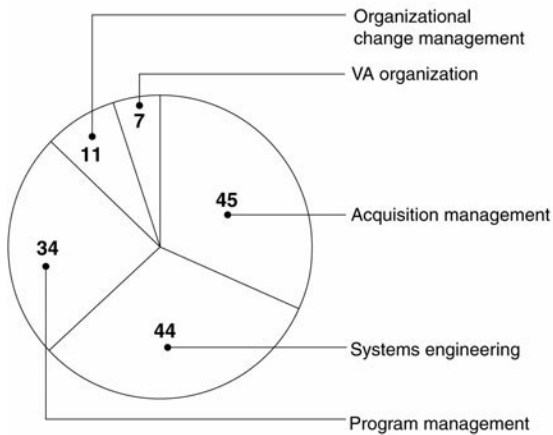
- In August 2007, the VA Management Quality Assurance Service (MQAS) published a report that summarized findings from four CoreFLS expenditure reviews issued between August 2005 and August 2006. In the report, the Management Quality Assurance Service identified numerous fiscal and contract administration issues resulting from poor administrative internal controls such as improper payments for reimbursements of task orders and travel expenses.

From these reports, the program office identified a total of 141 findings: 80 (SEI), 39 (MQAS), and 22 (OIG). Further, officials categorized the findings into functional responsibilities such as acquisition management, organizational change management, program management, systems engineering, and VA organization. Figure 3 provides a breakdown of the 141 findings by area of functional responsibility.



Lessons Learned from CoreFLS

Figure 3: Findings by Functional Responsibility



Source: GAO analysis of VA data.

As depicted, the top three areas with issues were acquisition management (45), systems engineering (44), and program management (34).



Lessons Learned from CoreFLS

While some findings have been addressed, program officials stated that other findings will be addressed in later FLITE project phases. In May 2008, the department reported that out of the 141 total findings identified in the repository, program officials have begun addressing 123 findings, but 38 of those findings may require actions to be taken by VA organizations external to the FLITE program. Corrective actions have not been taken to address the remaining 18 findings.

Specifically, to address the findings related to the SEI review, VA began activities to correct the CoreFLS deficiencies, which represent one or more findings. The activities, along with the associated key planning documents, are presented in table 4.



Lessons Learned from CoreFLS

Table 4: FLITE Documents That Address Deficiencies of CoreFLS

CoreFLS deficiencies	FLITE activities to address deficiencies	FLITE documents that address deficiencies
VA abdicated control of the project to contractors	VA and contractor roles and responsibilities are defined and will be monitored by the program and contracting offices.	Governance plan and charter, acquisition strategy, staffing plan
Uniform program management principles were not in place	FLITE will follow the VA System Development Life Cycle and Program Management Guidelines and will be subject to milestone reviews.	Program management plan, communications plan, organizational change management plan
Stakeholder perspectives were not taken into account	FLITE has developed an organizational change management plan and has engaged stakeholders through focus groups and requirements gathering sessions.	Organizational change management plan, stakeholder analyses, communications plan
Common understanding of goals and purposes of the program were not established throughout the life of the program	FLITE is developing project concept of operations and program management artifacts to define common objectives.	Concept of operations, organizational change management plan, communications plan
Impacts of business processes and their impact on interfaces was not defined	“As-is” and “to-be” business processes are being documented and will be part of the project solicitation packages.	Interface management plan, organizational change management plan, risk management plan



Lessons Learned from CoreFLS

CoreFLS deficiencies	FLITE activities to address deficiencies	FLITE documents that address deficiencies
Interfaces were not fully analyzed and associated risks were not identified	Integration scope is being analyzed and commercial off-the-shelf software capabilities identified. Interfaces are identified in system concepts of operations and business requirements.	Concept of operations, risk management plan, lessons learned analyses, interface management plan
Roles of advisors and implementers were not properly distinguished	Acquisition strategy separates contracts for oversight and independent verification and validation. Implementation contractor will be tasked with implementation only.	Acquisition strategy, governance plan, communications plan
Required security standards were not established and tested	Plans for the FLITE projects include full certification and accreditation that will include the development of a system security plan and the execution of a security test and evaluation plan.	System security plan, security test and evaluation plan

Source: GAO analysis of VA data.

While it is important that VA has addressed these and other deficiencies, more findings remain that have not yet been addressed. It is essential that all findings identified in the reviews are fully addressed. Until the department does so, the likelihood is increased that the problems experienced with CoreFLS could recur.



Conclusions

Since the inception of the FLITE initiative, VA has completed numerous planning documents that constitute a sound start for the initiative. However, certain key planning documents do not include enough specificity and details to guide its efforts for all activities. Without such specificity and details, the department faces the risk that FLITE may not be effectively managed and could incur schedule slippages and cost increases that jeopardize meeting its intended goals.

The program office has completed initial planning and requirements development activities for the initiative; however, actual system development has not yet begun and the program's planned acquisition activities have experienced minor schedule delays.



Conclusions

VA's current oversight of the program, which involves executive-level business and technical managers, increases the likelihood that the initiative will be implemented at an acceptable cost and within reasonable and expected time frames and will contribute to improvements in mission performance. Sustaining this executive-level involvement and control is essential.

The steps taken by VA to incorporate lessons learned from CoreFLS indicate that VA is striving to reduce the probability of negative events occurring and is developing appropriate countermeasures. Continued diligence in fully addressing all findings identified in the department's CoreFLS findings repository is needed to further minimize risk to the successful implementation of FLITE.



Recommendations for Executive Action

To help guide the FLITE effort and ensure successful completion of the initiative, we recommend that the Secretary of Veterans Affairs direct the Assistant Secretary for Management and the Assistant Secretary for Information and Technology to:

- ensure additional specificity and details are added to certain key planning documents, such as the concept of operations and work breakdown structure; and
- address all findings in the CoreFLS findings repository to minimize risk to the successful implementation of FLITE.



Agency Comments and Our Evaluation

VA officials provided oral comments on a draft of this briefing. In the comments, the FLITE Program Director agreed that more specificity and details are needed in certain planning documents. The Program Director stated that many of the key planning documents are “living documents” that will be updated as the program evolves and that the findings in the CoreFLS findings repository will be addressed as the program moves through future development phases. In addition, officials provided technical comments which we have incorporated as appropriate.

Appendix II: Comments from the Department of Veterans Affairs



THE DEPUTY SECRETARY OF VETERANS AFFAIRS
WASHINGTON

September 15, 2008

Ms. Valerie Melvin
Director
Human Capital and Management
Information Systems Issues
U. S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Melvin:

The Department of Veterans Affairs has reviewed your draft report, **VETERANS AFFAIRS: Additional Details Are Needed in Key Planning Documents to Guide the New Financial and Logistics Initiative**, (GAO-08-1097) and concurs with your recommendations.

The enclosures specifically address GAO's recommendations and provide comments to the draft report. VA appreciates the opportunity to comment on your draft report.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Gordon H. Mansfield".

Gordon H. Mansfield

Enclosures

Department of Veterans Affairs (VA)
Response to GAO Report

**VETERANS AFFAIRS: Additional Details Are Needed in Key Planning Documents
to Guide the New Financial and Logistics Initiative (GAO-08-1097)**

GAO Recommendations:

To help guide the FLITE effort and ensure successful completion of the initiative, we recommend that the Secretary of Veterans Affairs direct the Assistant Secretary for Management and the Assistant Secretary for Information and Technology to:

Recommendation 1: Ensure additional specificity and details are added to certain key planning documents, such as the concept of operations and the work breakdown structure.

Response: Concur. VA notes that the documents reviewed by GAO were appropriate for the planning phase of a program at the pre-acquisition stage. These "living" documents will be effectively managed by continually updating them with required specificity throughout the program's lifecycle.

For example, the Integrated Financial Accounting System (IFAS) Concept of Operations was recently updated to reflect "To Be" business requirements, project scope, and documentation of OMB's Financial Management Line of Business approach. In addition, the Strategic Asset Management (SAM) and IFAS work breakdown structures are currently developed to level three and are inclusive of all planned program activities through the planning phase. As each project awards their respective implementation contracts and progresses into their development phase, the appropriate project and program artifacts will be updated to include more detailed descriptions. For example, the systems functions for IFAS will be more detailed as the software solution will be determined with implementation contract award, and the work breakdown structures for each project will be developed to level seven or eight, to include more detailed project tasks needed for the development phase and testing.

Recommendation 2: Address all findings in the Core Financial and Logistics System (CoreFLS) findings repository to minimize risk to the successful implementation of Financial and Logistics Integrated Technology Enterprise (FLITE).

Response: Concur. VA clearly understands the importance of learning from CoreFLS and, for this reason, in September 2007, the FLITE Program Office aggregated all lessons-learned findings from the reports by Carnegie Mellon's Systems Engineering Institute, VA's Office of Inspector General, and VA's Office of Business Oversight into a repository. At the time of the GAO review, 141 findings had been identified and VA had addressed 123 of them. A subsequent, more thorough review was performed by the FLITE Program Director's office, and 131 findings were identified as directly relating to the FLITE program. VA has initiated corrective action on all but eight of the findings, and the remaining eight will be addressed by September 30, 2008. VA will monitor the implemented actions to prevent them from reoccurring. In addition, VA is developing a separate repository of FLITE lessons learned and, as lessons are identified, we will initiate corrective action.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Valerie C. Melvin (202) 512-6304 or melvinv@gao.gov

Staff Acknowledgments

In addition to the contact named above, key contributions to this report were made by Kay L. Daly, Acting Director; Mark T. Bird, Assistant Director; Michael S. LaForge, Assistant Director; Barbara S. Oliver, Assistant Director; Marisol Cruz; David A. Hong; Rebecca E. LaPaze; Robert L. Williams, Jr.; and Leonard E. Zapata.

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