Why GAO Did This Study

VA estimates that approximately 10 percent of the veterans in the United States, or over 2.1 million veterans, did not have reasonable access to burial options in a veterans cemetery at the end of fiscal year 2013. In 2012, VA announced an initiative to improve access to burial options for veterans living in rural areas. Subsequently, in Public Law 113-6, Congress mandated that VA develop a strategy to serve the burial needs of rural veterans. The law also mandated GAO to review VA’s strategy to ensure that it included all of the elements required by law.

This report includes, among other things, an evaluation of the extent to which (1) NCA’s methodology identifies whether veterans have reasonable access to burial options and supports future cemetery location decisions, and (2) VA’s rural burial strategy includes the eight elements required by law.

What GAO Found

The Department of Veterans Affairs (VA), through its National Cemetery Administration (NCA), has developed a methodology to identify whether veterans have reasonable access to burial options, as well as to support decisions about future cemetery locations. NCA’s methodology uses county-level population data to determine veterans’ access to cemeteries. Using its methodology, NCA estimates that about 96 percent of veterans will have reasonable access to a burial option—that is, have a veterans cemetery within 75 miles of their residences—by the end of fiscal year 2017. The choice of county-level data for this analysis results in NCA giving up some precision in locating veteran populations relative to cemetery locations. This is because counties can vary significantly in size and population distribution, in contrast to census tracts, which are small statistical subdivisions of counties. Greater precision could improve NCA’s ability to identify underserved veteran populations and also improve decisions regarding whether and where to establish future cemeteries. Indeed, GAO’s analyses—using census tract data—confirmed that over 89 percent of veterans would be served by a veterans cemetery by the end of fiscal year 2017, but also that there are significant numbers of served and unserved veterans who are not identified by NCA’s calculations. For example, in Central California, NCA’s methodology identified about 13,000 underserved veterans, whereas GAO’s analysis identified over 52,000 underserved veterans in that same area. NCA’s software has the capability to estimate veteran populations using census tract data, but officials said that they had not done so because they do not believe that it would make a significant difference in their decisions. However, GAO’s analysis shows that the use of different methodologies can yield significantly different results for both the estimated number and location of the veterans considered underserved. Because NCA policy identifies the estimated number of underserved veterans as a key factor in NCA’s decisions regarding future cemetery locations, as well as for awarding cemetery grants to states and tribal governments, the choice of methodology has the potential to change the priority placed on locating cemeteries. Given this, using census tract data would provide NCA with more precise information on the underserved veteran population, which would better inform NCA’s decisions on where to invest resources.

VA’s rural burial strategy includes four of the eight elements required by the law—for example, it includes a timeline and cost estimates for establishing new burial grounds under the rural initiative. In contrast, another two required elements are only partially included in the strategy, and the two remaining elements are not included at all. For instance, the strategy does not include information on the number or locations of underserved rural veterans, or a national map showing the locations and number of all underserved veterans. In addition, NCA does not have a plan to further address those elements that are only partially included or not included in the strategy, although officials acknowledge the requirement to do so. Were NCA to leverage the use of census tract data in completing the burial strategy, it would be better positioned to fully address these requirements when it provides its strategy to Congress. Having a plan to deal with these remaining requirements would also help VA ensure that it is meeting its goals and objectives, while also being in compliance with applicable laws and regulations.

What GAO Recommends

GAO recommends that VA use census tract data to determine its underserved veteran population. VA disagreed, believing that its current methodology is sufficient. GAO maintains that census tract data would provide more precise information to inform future decisions and continues to believe the recommendation is valid, which GAO discusses in the report. GAO also recommends that VA develop and implement a plan to meet the reporting requirements, and VA agreed to do so.

View GAO-14-537. For more information, contact Brian J. Lepore at (202) 512-4523 or leporeb@gao.gov.