

# GAO Highlights

Highlights of [GAO-19-121](#), a report to congressional committees

## Why GAO Did This Study

The VA is responsible for ensuring that veterans have reasonable access to burial options in a national or state veterans' cemetery. In fiscal year 2018 VA estimated that about 92 percent of veterans had reasonable access to burial options, which was an increase from 90 percent in fiscal year 2014 but short of its goal of 96 percent by the end of fiscal year 2017.

The House Appropriations Committee has expressed concerns that there are geographic pockets where veterans remain unserved by burial options. House Report 115-188 accompanying a bill for the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2018, includes a provision for GAO to examine veterans' access to burial options.

This report (1) describes VA's plan for increasing reasonable access to burial options for veterans and (2) assesses VA's progress in implementing its plan and any challenges experienced. GAO reviewed applicable VA and NCA documents, compared NCA's cost-estimating practices with GAO's cost-estimating 12 steps, and met with cognizant officials regarding NCA's efforts to provide reasonable access to burial options.

## What GAO Recommends

GAO recommends that NCA fully adopt cost-estimating leading practices into its procedures to assist in improving its cost estimates for establishing cemeteries. NCA concurred with our recommendation.

View [GAO-19-121](#). For more information, contact Diana Maurer at (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov).

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## VETERANS AFFAIRS

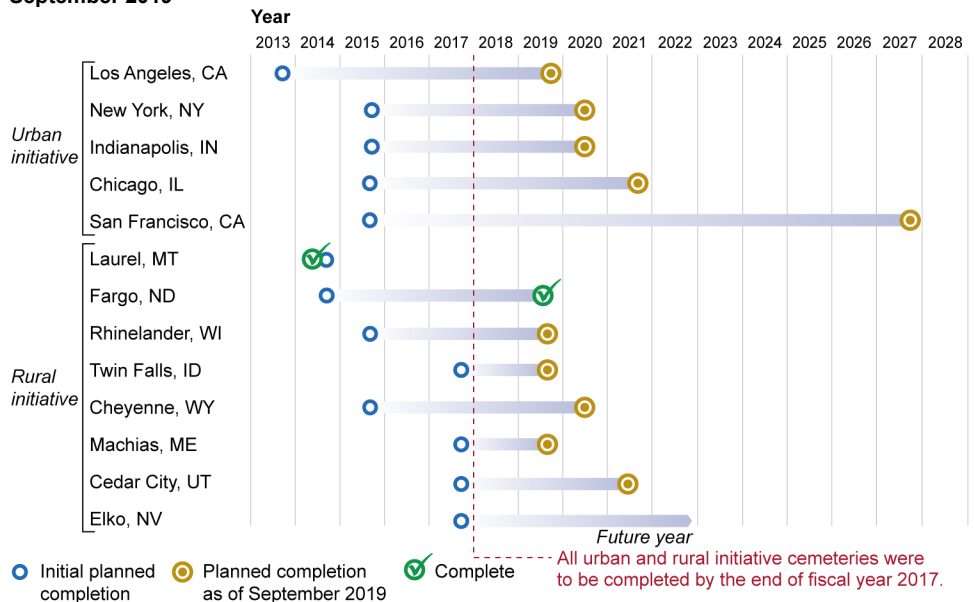
### Additional Actions Needed to Increase Veterans' Burial Access

## What GAO Found

Within the Department of Veterans Affairs (VA), the National Cemetery Administration (NCA) has a plan to establish 18 new national cemeteries to increase reasonable access to burial options for veterans. NCA defines reasonable access as a national or state veterans' cemetery being located within 75 miles of veterans' homes. Key parts of NCA's plan include establishing 13 urban and rural initiative national cemeteries and awarding grant funds to state applicants for establishing new state veterans' cemeteries.

NCA has made limited progress in implementing its plan to increase burial access and is years behind its original schedule for opening new cemeteries. For example, NCA has opened only two of its planned urban and rural initiative sites and is behind its original schedule for the other 11 (see fig. below). The primary factor delaying NCA's completion of these cemeteries has been challenges in acquiring suitable land.

**National Cemetery Administration's Timeline for Urban and Rural Initiative Sites, as of September 2019**



Source: GAO analysis of Department of Veterans Affairs (VA) information. | GAO-19-121

NCA has also been challenged in producing accurate estimates of construction costs for most of its rural initiative sites. Cost estimates have increased more than 200 percent (from about \$7 million to \$24 million) for these sites, and NCA's guidance for developing cost estimates for the cemeteries does not fully incorporate the 12 steps identified in cost-estimating leading practices—such as conducting a risk and uncertainty analysis or a sensitivity analysis. As a result, NCA is not well positioned to provide reliable and valid cost estimates to better inform decisions to enhance veterans' cemetery access.