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441 G St. NW
Washington, DC 20548

January 22, 2026

Dr. Paul R. Lawrence
Acting Chief Information Officer
U.S. Department of Veterans Affairs
810 Vermont Ave NW
Washington, DC 20420

Chief Information Officer Open Recommendations: Department of Veterans Affairs

Dear Dr. Lawrence:

I am writing to you with respect to your role as the Acting Chief Information Officer (CIO) for the Department of Veterans Affairs (VA). As an independent, non-partisan agency that works for Congress, GAO's mission is to support Congress in meeting its constitutional responsibilities and help improve the performance and ensure the accountability of the federal government. Our work includes investigating matters related to the use of public funds and evaluating programs and activities of the U.S. Government at the request of congressional committees and subcommittees, on the initiative of the Comptroller General, and as required by public laws or committee reports. Our duties include reporting our findings and recommending ways to increase economy and efficiency in government spending. The purpose of this letter is to provide an overview of the open, publicly available GAO recommendations to VA that call for the attention of the CIO.

We identified recommendations that relate to the CIO's roles and responsibilities in effectively managing IT. They include strategic planning, investment management, and information security. We have previously reported on the significance of the CIO's role in improving the government's performance in IT and related information management functions.[1] Your attention to these recommendations will help ensure the secure and effective use of IT at the department.

Currently, VA has 38 open recommendations that call for the attention of the CIO. Each of these recommendations relates to a GAO High-Risk area: (1) Ensuring the Cybersecurity of the Nation or (2) Improving IT Acquisitions and Management.[2] In addition, GAO has designated four of the 38 as priority recommendations.[3] Fully implementing these open recommendations could significantly improve VA's ability to deter threats and manage its critical systems, operations,

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[1]See for example, GAO, *Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities*, GAO-18-93 (Washington, D.C.: Aug. 2, 2018).

[2]GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, GAO-25-107743 (Washington, D.C.: Feb. 25, 2025).

[3]Priority recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue. Since 2015, GAO has sent letters to selected agencies to highlight the importance of implementing such recommendations.

and information. I have summarized selected recommendations here. See the enclosure for a full list and additional details on the GAO recommendations.

Ensuring the Cybersecurity of the Nation. VA needs to take additional steps to secure the records and information systems it uses to carry out its mission. For example, we recommended that VA establish a reasonable time frame for when it will be able to digitally accept access and consent forms from individuals who were properly identity proofed and authenticated, and post those forms on the department's privacy program website. Until VA implements this recommendation, the department will not be able to adequately protect records from improper disclosure.

We also recommended that VA fully implement all event logging requirements as directed by the Office of Management and Budget. Until VA implements this recommendation, there is increased risk that the department will not have complete information from logs on its systems to detect, investigate, and remediate cyber threats.

Improving IT Acquisitions and Management. VA needs to improve the acquisition of cloud services and manage software licenses more efficiently. For example, we recommended that VA reinstitute plans to conduct an independent operational assessment to evaluate the suitability and effectiveness of the new electronic health record system for users in the operational environment. Until VA implements this recommendation, the department will be limited in its ability to validate that the system is operationally suitable and effective. We also recommended that the CIO develop guidance regarding standardizing cloud service-level agreements. Implementing this recommendation would help ensure that VA is consistently holding its cloud providers accountable for their service performance.

VA also needs to ensure that it compares its inventories of active software licenses to purchased licenses to identify opportunities to reduce costs and improve investment decisions. Until VA implements this recommendation, the department is likely to miss opportunities to reduce costs on duplicative or unnecessary licenses.

In addition to GAO's recommendations, the VA Inspector General also has multiple open recommendations in the areas of cybersecurity and IT acquisitions and management. These include cybersecurity recommendations that relate to the department's requirements under the Federal Information Security Modernization Act of 2014.[4] It will be important to address both GAO and Inspector General recommendations.

Copies of this letter are being sent to the appropriate congressional committees and the Federal CIO. The letter will also be available at no charge on the GAO website at https://www.gao.gov. In addition, we sent a separate letter related to department-wide priority recommendations, which also conveys the importance of enhancing information technology and cybersecurity, to the Secretary of VA.[5] We also sent a letter on key issues related to financial management in the

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[4]The Federal Information Security Modernization Act of 2014, Pub. L. No. 113-283, 128 Stat. 3073 (Dec. 18, 2014) largely superseded the Federal Information Security Management Act of 2002, enacted as Title III, E-Government Act of 2002, Pub. L. No. 107-347, 116 Stat. 2899, 2946 (Dec. 17, 2002).

[5]GAO, *Priority Open Recommendations: Department of Veterans Affairs*, GAO-25-108071 (Washington, D.C.: May 5, 2025).

federal government to VA's Chief Financial Officer.[6]

If you have any questions or would like to discuss any of the recommendations outlined in this letter, please do not hesitate to contact me at marinosn@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Our teams will continue to coordinate with your staff on addressing these 38 open recommendations that call for the attention of the CIO. I appreciate VA's continued commitment and thank you for your personal attention to these important recommendations.

Sincerely,

//SIGNED//

Nick Marinos
Managing Director
Information Technology and Cybersecurity

Enclosure

cc: Mr. Gregory Barbaccia, Federal CIO, Office of Management and Budget

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[6]GAO, *U.S. Consolidated Financial Statements: Key Issues for the Department of Veterans Affairs*, GAO-25-108148 (Washington, D.C.: Aug. 21, 2025).

Enclosure

Chief Information Officer Open Recommendations to the Department of Veterans Affairs

This enclosure includes the open, publicly available GAO recommendations to the Department of Veterans Affairs (VA) that call for the attention of its Chief Information Officer (CIO). We have divided these recommendations into two categories: (1) ensuring the cybersecurity of the nation and (2) improving IT acquisitions and management.

Ensuring the Cybersecurity of the Nation

Federal agencies depend on IT systems to carry out operations and process, maintain, and report essential information. The security of these systems and data is vital to protecting individual privacy and ensuring national security. Table 1 provides information on the open cybersecurity-related recommendations relevant to the VA CIO.

Table 1: Open Chief Information Officer-related Cybersecurity Recommendations for the Department of Veterans Affairs (VA)

GAO report number	GAO report title	Recommendation
GAO-23-105562	Information Management: Agencies Need to Streamline Electronic Services	The Secretary of VA should establish a reasonable time frame for when VA will be able to accept remote identity proofing with authentication, digitally accept access and consent forms from individuals who were properly identity proofed and authenticated, and post access and consent forms on the department's privacy program website. (Recommendation 8)
GAO-24-105658	Cybersecurity: Federal Agencies Made Progress, but Need to Fully Implement Incident Response Requirements	The Secretary of VA should ensure that the agency fully implements all event logging requirements as directed by Office of Management and Budget guidance. (Recommendation 14)

Source: GAO summary based on previously issued reports. | GAO-26-108706

Improving IT Acquisitions and Management

Federal IT investments too frequently fail to deliver capabilities in a timely, cost-effective manner. Key management challenges—such as a lack of disciplined project planning and program oversight—continue to hamper effective acquisition and management of the government's IT assets. Table 2 provides information on the open IT acquisition and management-related recommendations relevant to the VA CIO.

Table 2: Open Chief Information Officer (CIO)-related IT Acquisition and Management Recommendations for the Department of Veterans Affairs (VA)

GAO report number	GAO report title	Recommendation
GAO-18-93	Federal Chief Information Officers: Critical Actions Needed to Address Shortcoming and Challenges in Implementing Responsibilities	The Secretary of VA should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the four areas we identified. (Recommendation 18)
GAO-20-155	Telecommunications: Agencies Should Fully Implement Established Transition Planning Practices to Help Reduce Risk of Costly Delays	The Secretary of VA should ensure that the agency's CIO identifies and documents all of the funding needed to support the telecommunications transition, including costs for all years of transition planning support; justifies requests for transition resources related to program management staff; conducts an analysis to identify staff resources needed for the entire transition effort; and

GAO report number	GAO report title	Recommendation
		analyzes training needs for staff assisting with the transition. (Recommendation 19)
GAO-21-224	Electronic Health Records: VA Has Made Progress in Preparing for New System, but Subsequent Test Findings Will Need to Be Addressed	The Secretary of VA should direct the Executive Director of the Office of Electronic Health Record Modernization to postpone deployment of the new electronic health record (EHR) in new locations until all existing open critical-severity test findings are resolved and closed, and until any additional critical severity findings identified before planned deployment are closed. (Recommendation 1)
		The Secretary of VA should direct the Executive Director of the Office of Electronic Health Record Modernization to postpone deployment of the new EHR in new locations until all existing open high-severity test findings are either resolved and closed or deferred, and until any additional high-severity test findings identified before planned deployment are either closed or deferred. (Recommendation 2)
GAO-21-227	Veterans Affairs: Ongoing Financial Management System Modernization Program Would Benefit from Improved Cost and Schedule Estimating	The Financial Management Business Transformation (FMBT) Deputy Assistant Secretary should take steps to help ensure that the FMBT program develops a reliable cost estimate using best practices described in GAO's *Cost Estimating and Assessment Guide*, in particular, by addressing those cost characteristics that were partially or minimally met. (Recommendation 1)
		The FMBT Deputy Assistant Secretary should take steps to help ensure that the FMBT program develops a reliable schedule using best practices described in GAO's *Schedule Assessment Guide*, in particular, by addressing those schedule characteristics that were partially or minimally met. (Recommendation 2)
GAO-21-445T	VA Acquisition Management: Comprehensive Supply Chain Management Strategy Key to Address Existing Challenges	The Secretary of VA should ensure the Veterans Health Administration (VHA) Assistant Under Secretary for Health for Support develops a comprehensive supply chain management strategy that outlines how VHA's various supply chain initiatives are related to each other and to VA-wide initiatives. This strategy should link to VA's overall plans to address its broader acquisition management challenges and reflect key practices of organizational transformations, including an implementation plan with key milestones. (Recommendation 1)*
GAO-22-103718	Electronic Health Records: VA Needs to Address Data Management Challenges for New System	The Secretary of VA should direct the Deputy Secretary to establish and use performance measures and goals to ensure that the quality of migrated data meets stakeholder needs for accessibility, accuracy, and appropriateness prior to future system deployments. (Recommendation 1)
GAO-22-103962	VA Real Property: Enhanced Communication and Performance Measurement Could Improve Capital Asset Management	The Secretary of VA should clearly define the Office of Information and Technology's (OIT) role in developing and executing construction projects to include improved communication between the office and the regions and medical centers throughout the project to ensure all parties are aware of project status. (Recommendation 2)
GAO-23-105719	IT Management: VA Needs to Improve CIO Oversight of	The Secretary of VA should direct the CIO and Chief Acquisition Officer to implement automated controls into

GAO report number	GAO report title	Recommendation
	Procurements	relevant contracting systems to help ensure that IT and IT-related assets and activities are appropriately identified for VA's Federal Information Technology Acquisition Reform Act approval process. (Recommendation 1)
GAO-23-106731	Electronic Health Records: VA Needs to Address Management Challenges with New System	The Secretary of VA should make certain that future system trouble tickets are resolved within established timeliness goals. (Recommendation 9)*
		The Secretary of VA should reinstitute plans to conduct an independent operational assessment to evaluate the suitability and effectiveness of the new EHR system for users in the operational environment. (Recommendation 10)*
GAO-24-105717	Federal Software Licenses: Agencies Need to Take Action to Achieve Additional Savings	The Secretary of VA should ensure that the agency tracks software licenses that are currently in use for its widely used licenses by, at a minimum, developing and implementing procedures for tracking license usage. (Recommendation 11)
		The Secretary of VA should ensure that the agency compares the inventories of software licenses that are currently in use with information on purchased licenses to identify opportunities to reduce costs and better inform investment decision-making for its widely used licenses on a regular basis. At a minimum, it should develop and implement procedures for comparing the inventories of licenses in use to purchase records. (Recommendation 12)*
GAO-24-105980	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	The Secretary of VA should ensure that the department updates its artificial intelligence use case inventory to include all the required information, at minimum, and takes steps to ensure that the data in the inventory aligns with provided instructions. (Recommendation 28)
GAO-24-106137	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	The Secretary of VA should ensure that the CIO of VA updates guidance to put a service-level agreement (SLA) in place with every vendor when a cloud solution is deployed. The guidance should include language that addresses the Office of Management and Budget's (OMB) required elements for SLAs, including: continuous awareness of the confidentiality, integrity, and availability of its assets; a detailed description of roles and responsibilities; and clear performance metrics. (Recommendation 25)
		The Secretary of VA should ensure that the CIO of VA develops guidance regarding standardizing cloud SLAs. (Recommendation 26)
		The Secretary of VA should ensure that the CIO of VA develops guidance to require that contracts affecting the agency's high value assets that are managed and operated in the cloud include language that provides the agency with continuous visibility of the asset. (Recommendation 27)
		The Secretary of VA should ensure that the CIO of VA updates its existing contracts for high value assets that are managed and operated in the cloud to meet OMB's requirement once guidance from the CIO Council is available on language that provides the agency with

GAO report number	GAO report title	Recommendation
		continuous visibility of the asset. If modifying the existing contract is not practical, the agency should incorporate language into the contract that will meet OMB's requirement upon option exercise or issuance of a new award. (Recommendation 28)
GAO-25-106795	Cybersecurity Workforce: Departments Need to Fully Implement Key Practices	The Secretary of VA should ensure that VA fully addresses the practices described in our report associated with developing a workforce action plan. (Recommendation 20)
		The Secretary of VA should ensure that VA fully addresses the practices described in our report associated with implementing and monitoring a workforce action plan. (Recommendation 21)
		The Secretary of VA should ensure that VA fully addresses the practices described in our report associated with evaluating and revising a workforce action plan. (Recommendation 22)
		The Secretary of VA should ensure that VA identify and analyze the effectiveness of its mitigation actions on the cybersecurity workforce challenges. (Recommendation 23)
GAO-25-106851	Veterans Health: Improvements Needed to Achieve Successful Appointment Scheduling Modernization	The Secretary of VA should direct the Undersecretary of Health and the Assistant Secretary for IT/CIO to ensure that VHA and OIT develop a comprehensive and credible project schedule for the scheduling systems modernization effort consistent with best practices. (Recommendation 1)
		The Secretary of VA should direct the Undersecretary of Health and the Assistant Secretary for IT/CIO to ensure that VHA and OIT develop a requirements management plan for the scheduling systems modernization effort and ensure that key practices are fully implemented. (Recommendation 2)
GAO-25-107041	IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	The Secretary of VA should direct the department CIO to work with OMB to ensure that annual reviews of their IT portfolio are conducted in conjunction with the Federal CIO and the Chief Operating Officer or Deputy Secretary (or equivalent), as prescribed by the Federal Information Technology Acquisition Reform Act. (Recommendation 34)
GAO-25-107114	Cloud Computing: Selected Agencies Need to Implement Updated Guidance for Managing Restrictive Licenses	The Secretary of VA should update and implement guidance to fully address identifying, analyzing, and mitigating the impacts of restrictive software licensing practices on cloud computing efforts. (Recommendation 5)
		The Secretary of VA should assign and document responsibility for identifying and managing potential impacts of restrictive software licensing practices across the department. (Recommendation 6)
GAO-25-107149	Veterans Health Care: Actions Needed to Improve the Foreign Medical Program	The Under Secretary for Health should, in coordination with the Foreign Medical Program, develop and implement a modernization plan for the program's legacy claims processing system, including milestones, a description of the work necessary, and details on the disposition of the legacy system. (Recommendation 1)

GAO report number	GAO report title	Recommendation
GAO-25-107179	Internet of Things: Federal Actions Needed to Address Legislative Requirements	The Secretary of VA should direct the CIO to establish a plan and time frame for completing the covered Internet of Things inventory, as directed by OMB. (Recommendation 5)
GAO-25-107211	Veterans Benefits: More Thorough Planning Needed to Help Better Protect Veterans Assisted by Representatives	The Secretary of VA should ensure that its Office of General Counsel, in consultation with OIT, develops detailed plans that incorporate sound planning practices for its Accreditation, Discipline, and Fees program initiatives. These plans should detail necessary activities and timelines; identify resources needed; include risk assessments and, as necessary, applicable mitigation strategies; and identify a process to monitor and report on progress. (Recommendation 1)
		The Secretary of VA should ensure that its Office of General Counsel uses the detailed plans it developed, in coordination with OIT, to implement and monitor the Accreditation, Discipline, and Fees program initiatives. (Recommendation 2)
GAO-25-107256	Financial Management Systems: VA Should Improve Its Requirements Development, Cost Estimate, and Schedule	The Secretary of VA should ensure that the FMBT Deputy Assistant Secretary consistently documents and assesses the completeness of all requirements against acceptance criteria and definitions of done and ready, as required by the *FMBT Scaled Agile Framework*. (Recommendation 1)
		The Secretary of VA should ensure that the FMBT Deputy Assistant Secretary facilitates requirements traceability by developing and implementing an Agile road map. This road map should align with best practices in Agile development to monitor the value of work completed and whether it meets stakeholder needs. (Recommendation 2)
		The Secretary of VA should ensure that the FMBT Deputy Assistant Secretary balances customer needs and constraints by consistently assigning value of work during requirements development and prioritizing work based on relative value. (Recommendation 3)
		The Secretary of VA should ensure that the Deputy CIO of OIT incorporates and fully implements key elements of effective independent verification and validation into OIT's planned independent verification and validation framework and acquisition policy, procedures, and guidance, including a formal, risk-based process for determining which VA IT programs to subject to independent reviews. (Recommendation 4)

*Indicates a priority recommendation.

Source: GAO summary based on previously issued reports. | GAO-26-108706