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Washington, DC 20548

Comptroller General  
of the United States

May 15, 2026

The Honorable Douglas Collins  
Secretary of Veterans Affairs  
U.S. Department of Veterans Affairs  
810 Vermont Avenue NW  
Washington, D.C. 20420

### Priority Open Recommendations: Department of Veterans Affairs

Dear Secretary Collins:

The purpose of this letter is to call your personal attention to three areas where open recommendations to the Department of Veterans Affairs (VA) should be given high priority.

In January 2026, we reported that, on a government-wide basis, 77 percent of our recommendations made 5 years ago were implemented.<sup>1</sup> VA's recommendation implementation rate was 88 percent. As of May 7, 2026, VA has 217 open recommendations, including 30 priority recommendations.<sup>2</sup> Since our May 2025 letter, VA implemented two priority recommendations.<sup>3</sup> Fully implementing the remaining open priority recommendations could significantly improve VA's operations.

We are highlighting the following areas that warrant your timely and focused attention:

**Improving quality and timely access to health care.** Since 2010, we and others have found that VA has faced longstanding challenges overseeing its vast health care system to provide quality and timely access to health care for veterans. For example, we **recommended** VA take steps to fully meet leading practices for managing risk across its health care system. Doing so would help VA better respond to risks that could potentially interfere with the quality and timeliness of veterans' health care.

**Modernizing information technology.** The use of electronic health records (EHR) is crucial to helping VA effectively serve veterans. The department's ongoing effort to replace its existing system with a modernized, commercial system is intended to improve clinical care for veterans

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<sup>1</sup>GAO, *Performance and Accountability Report, Fiscal Year 2025*, [GAO-26-900644](#) (Washington, D.C.: Jan. 29, 2026).

<sup>2</sup>GAO considers a recommendation to be a priority if when implemented, it 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.

<sup>3</sup>GAO, *Priority Open Recommendations: Department of Veterans Affairs*, [GAO-25-108071](#) (Washington, D.C.: May 5, 2025). In this letter, we identified 29 priority recommendations. Since then, in addition to the 2 that were implemented, we added 3 new priority recommendations.

and enable interoperability with the Department of Defense and community care partners. Among other things, we [recommended](#) that VA independently update its total life cycle cost estimate and integrated master schedule for its EHR improvement effort. This would help VA better understand and oversee this significant investment.

**Enhancing acquisition management.** VA has faced significant, long-standing challenges in acquisition management. For example, we [recommended](#) that VA address challenges that pose risks to the success of its framework for overseeing major acquisitions programs. This would help VA fully address its high-risk acquisition management and better meet veterans' needs. For VA's efforts to save taxpayer dollars by improving how it buys common goods and services, we [recommended](#) that VA establish specific goals for cost avoidance and budget savings, and track progress toward these goals. Doing so would help VA measure its return on investment in common spending areas, such as IT and medical supplies.

These three areas are also included on GAO's [High Risk List](#), as [managing risks and improving VA health care](#), [improving IT acquisitions and management](#), and [VA acquisition management](#).<sup>4</sup> Several other government-wide, high-risk areas have direct implications for VA and its operations, including [ensuring the cybersecurity of the nation](#). We also identified actions VA should take to [reduce fragmentation, overlap, and duplication](#). For example, we [recommended](#) that VA coordinate with the Department of Defense to improve the transition of certain service members to civilian life.

A comprehensive list of open recommendations, including new priority recommendations, and information about their status can be found on the GAO website at [Recommendations Database | U.S. GAO](#). Copies of this letter are being sent to the appropriate congressional committees.<sup>5</sup> This letter will also be available at [Priority Recommendations | U.S. GAO](#).

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<sup>4</sup>This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. 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).

<sup>5</sup>We also help Congress identify congressional oversight actions that can help agencies implement priority recommendations, such as incorporating them into legislation. James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022) (codified at 31 U.S.C. § 719 note). Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on agencies' progress in implementing priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act.

We would welcome an opportunity to discuss how to address our open recommendations, as we pursue the shared goal of working to increase efficiency and effectiveness of government programs and spending. Please do not hesitate to contact me or Jess Farb, Managing Director, Health Care Team at [FarbJ@gao.gov](mailto:FarbJ@gao.gov). Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this letter. Thank you for your personal attention to these important issues.

Sincerely,

**//SIGNED//**

Orice Williams Brown  
Acting Comptroller General  
of the United States

cc: The Honorable Paul R. Lawrence, Deputy Secretary, VA

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