

U.S. Department of Labor

Office of Inspector General—Office of Audit

REPORT TO THE VETERANS' EMPLOYMENT AND TRAINING SERVICE



COVID-19 MINIMALLY AFFECTED THE JOBS FOR VETERANS STATE GRANTS PROGRAM AMID WEAKNESSES IN ELIGIBILITY VALIDATION PRACTICES

DATE ISSUED: JANUARY 22, 2026
REPORT NUMBER: 06-26-001-02-203



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COVID-19 Minimally Affected the Jobs for Veterans State Grants Program Amid Weaknesses in Eligibility Validation Practices

Why We Did the Audit

The Jobs for Veterans State Grants (JVSG) program allocates federal funds to 54 state workforce agencies (states) to support various positions, including Disabled Veterans' Outreach Program (DVOP) specialists, who provide career and training services to eligible veterans and spouses with significant barriers to employment (SBE). These services are also offered to other eligible persons, such as transitioning service members and caregivers of eligible veterans.

To evaluate program effectiveness, the Employment and Training Administration (ETA) establishes performance metrics to assess program outcomes and overall success. The Veterans' Employment and Training Service (VETS) provides states with technical assistance and oversight to support effective program implementation.

In March 2020, the COVID-19 pandemic was declared a national emergency. To assess the pandemic's impact, we conducted a performance audit to answer the following question:

How did the COVID-19 pandemic affect the JVSG program's operations and effectiveness in providing training and employment services to eligible veterans and spouses with significant barriers to employment, as well as other eligible persons?

What We Found

We found the COVID-19 pandemic minimally affected the overall operations and effectiveness of the JVSG program in providing training and employment services to eligible veterans and spouses with SBE, as well as other eligible persons, as evidenced by the program reportedly meeting or exceeding its employment rate goals. However, this apparent success may be misleading due to weaknesses identified in the program's eligibility validation practices. Specifically, while VETS' policy, developed in collaboration with ETA and issued in April 2014, allows individuals to self-attest their SBE eligibility without documentation to receive DVOP services, it does not include procedures for subsequent validation, calling into question the accuracy of the reported outcomes.

In June 2020 and October 2022, ETA issued guidance specifying documentation needed to validate eligibility, such as signed forms or electronic signatures for self-attestation. However, VETS did not update its policy to align with ETA's guidance, resulting in conflicting requirements that may have hindered validation efforts. Our review of case files for 180 JVSG program participants who received DVOP services from Program Year (PY) 2020 to PY 2022, covering periods before, during, and after the pandemic, across 45 states, found the files for 54 participants, or 30 percent, were incomplete, meaning they lacked documentation or contained inadequate documentation to validate their eligibility. These findings raise questions about the eligibility of those served and the accuracy of reported program outcomes for assessing program performance during the pandemic.

Additionally, among the reviewed case files for 12 participants from one state, files for 11 individuals indicated they did not meet the participant eligibility criteria for DVOP services. VETS' program staff later clarified that errors in the state's management information system had incorrectly recorded these individuals as participants. Because VETS' policy limits DVOP services to eligible veterans and spouses with SBE, as well as other eligible persons, these system errors raise questions about the eligibility of all participants who received DVOP services in this state from PY 2020 to PY 2022. Consequently, up to \$8.4 million in JVSG funds spent by the state to support DVOP specialists during that period may represent unsupported costs, indicating a potential waste of federal funds.

What We Recommended

We made three recommendations to VETS to revise its current program policies to strengthen eligibility validation procedures and conduct a comprehensive assessment to determine the full extent of unsupported costs caused by ineligible individuals recorded as program participants. VETS did not agree with two recommendations and partially agreed with one recommendation.

Read the Full Report

For more information, go to:

<https://www.oig.dol.gov/public/reports/oa/2026/06-26-001-02-203.pdf>.

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INSPECTOR GENERAL'S REPORT

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This report presents the results of the U.S. Department of Labor (DOL) Office of Inspector General's (OIG) audit of the COVID-19 pandemic's effect on the Veterans' Employment and Training Service's (VETS) Jobs for Veterans State Grants (JVSG) program.

The JVSG program allocates federal funds through a formula grant to 54 state workforce agencies¹ (states) to support Disabled Veterans' Outreach Program (DVOP) specialists, Local Veteran's Employment Representatives (LVER), and Consolidated DVOP/LVER staff. DVOP specialists provide individualized career and training services to eligible veterans² and eligible spouses³ who face significant barriers to employment (SBE). These services are also offered to other eligible persons, including transitioning service members⁴ and caregivers of eligible veterans⁵ (hereinafter collectively referred to as "other eligible persons"⁶). LVERs conduct outreach to employers to advocate for the hiring of veterans, and

¹ The 54 state workforce agencies, referred to in the report as "states," are labor agencies that provide workforce development services in each of the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, Guam, and U.S. Virgin Islands.

² Eligible veteran, as defined by 38 U.S.C. § 4211(4) and further detailed in VPL No. 03-14, Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center Staff Serving Veterans (April 10, 2014)

³ Eligible spouse, as defined by 38 U.S.C. § 4101(5) and further detailed in VPL No. 03-14, Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center Staff Serving Veterans (April 10, 2014)

⁴ Transitioning Service Member, as specified in VPL No. 03-19, Designation of Additional Populations Eligible for Services from Disabled Veterans' Outreach Program Specialist (February 7, 2019)

⁵ Caregiver, as defined by 38 U.S.C. § 1720G(d) and further detailed in VPL No. 03-19, Designation of Additional Populations Eligible for Services from Disabled Veterans' Outreach Program Specialist (February 7, 2019)

⁶ Other eligible persons, as specified in VPL No. 03-19, Designation of Additional Populations Eligible for Services from Disabled Veterans Outreach Program Specialists (February 7, 2019)

Consolidated DVOP/LVER staff perform the combined duties of both a DVOP specialist and LVER.

Program effectiveness is assessed through performance metrics established by the Employment and Training Administration (ETA), with the employment outcomes of participants serving as a key indicator of program success. In conjunction with these efforts, VETS provides oversight and technical assistance to states to support program implementation.

In March 2020, the COVID-19 pandemic was declared a national emergency, prompting nationwide health and safety measures. To assess the pandemic's impact, we conducted a performance audit to answer the following question:

How did the COVID-19 pandemic affect the JVSG program's operations and effectiveness in providing training and employment services to eligible veterans and spouses with significant barriers to employment, as well as other eligible persons?

To answer our objective, we interviewed VETS officials at both the national and regional levels as well as JVSG program staff. We distributed follow-up questionnaires to regional offices, and responses were analyzed. We also reviewed relevant laws, regulations, and program policies and guidance, including Training and Employment Guidance Letters (TEGL) issued by ETA, Veterans' Program Letters (VPL) issued by VETS, and prior DOL OIG audit reports that pertain to the JVSG program.

Furthermore, we analyzed state-reported performance data for Program Year (PY) 2018 to PY 2022 (July 1, 2018, to June 30, 2023), covering periods before, during, and after the pandemic.⁷ We also reviewed federal financial reports detailing program expenses for Fiscal Year (FY) 2020 through FY 2023 (October 1, 2019, to September 30, 2023).

Lastly, we reviewed case files for a randomly selected sample of 180 participants who received DVOP services from PY 2020 to PY 2022 (July 1, 2020, to June 30, 2023), covering the pandemic period and beyond. This sample of participants received DVOP services across all of VETS' six regions, representing a total of 45 states.⁸

⁷ The COVID-19 pandemic was declared a national emergency starting on March 1, 2020, and this declaration ended on May 11, 2023.

⁸ VETS is divided into six regions: Atlanta, Boston, Chicago, Dallas, Philadelphia, and San Francisco. Each region includes various states, totaling 54 states and territories across all regions (see Footnote 1). However, our sample selection consists of individuals who received DVOP services across 45 of the 54 states and territories. Each region serves as a hub for VETS, providing services and support for veterans in their respective locations.

JVSG Program Funding and Participants

VETS administers employment and training services designed to meet the needs of veterans and other eligible individuals consistent with 38 U.S.C § 4102A. The JVSG program provides federal funding to states through a formula grant to hire DVOPs, LVERs, and Consolidated DVOP/LVER staff. Funding allocations are based on several factors that include the ratio of veterans seeking employment in each state compared to the total number of veterans seeking employment across all states.⁹ Grant funds also cover reasonable expenses for training, travel, supplies, and other business expenses.¹⁰

TEGL No. 14-18 defines a JVSG program participant as an individual who receives a JVSG-funded service under the Workforce Innovation and Opportunity Act (WIOA)¹¹ from a DVOP specialist after satisfying all applicable programmatic requirements for the provision of services, including eligibility determination.¹²

VPL No. 03-14¹³ directs DVOP specialists to limit services to eligible veterans¹⁴ or eligible spouses¹⁵ who meet at least one of the following SBE categories:

- special disabled or disabled,¹⁶
- homeless,¹⁷
- recently separate service member,¹⁸
- an offender,¹⁹
- educationally disadvantaged (lack a high school diploma or equivalent certificate), or
- low income.²⁰

VPL No. 03-14 further states that DVOP specialists may serve additional members of the veteran population as authorized by 38 U.S.C. § 4103A(a)(1)(C)

⁹ 38 U.S.C. § 4102A(c)(2)(B)(i)

¹⁰ 38 U.S.C. § 4102A(b)(5)(C)

¹¹ JVSG-funded services to eligible veterans and other eligible persons include individualized career- and training-related services, primarily defined in WIOA Section 134(c)(2)(A)(xii) and its implementing regulations, specifically 20 C.F.R. § 680.170(b).

¹² TEGL No. 14-18, Operating Guidance for the Workforce Innovation and Opportunity Act (referred to as WIOA), (March 25, 2019)

¹³ VPL No. 03-14, Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center Staff Serving Veterans (April 10, 2014)

¹⁴ Eligible veteran, as defined by 38 U.S.C. § 4211(4)

¹⁵ Eligible spouse, as defined by 38 U.S.C. § 4101(5)

¹⁶ Special disabled and disabled, as defined by 38 U.S.C. § 4211 (1) and (3)

¹⁷ Homeless, as defined by 42 U.S.C. § 11302(a) and (b)

¹⁸ Recently separate service member, as defined by 38 U.S.C. § 4211(6)

¹⁹ Offender, as defined by Workforce Innovation and Opportunity Act, Section 3(38)

²⁰ Low income, as defined by Workforce Innovation and Opportunity Act, Section 3(36)

and specified in VPL No. 03-19.²¹ This VPL identifies the additional populations eligible to be served by a DVOP specialist, which include:

- veterans aged 18–24 with limited civilian history;
- Vietnam-era veterans;²² and
- eligible transitioning service members, spouses, and caregivers.²³

RESULTS

We found the COVID-19 pandemic minimally affected the overall operations and effectiveness of the JVSG program in providing training and employment services to eligible veterans and spouses with SBE, as well as other eligible persons. While there were operational disruptions, such as staff reassignments and a shift to online service delivery, the program continued to meet or exceed its employment rate goals, which serve as primary indicators of performance. However, this apparent success may be misleading because weaknesses identified in the program's eligibility validation practices call into question the eligibility of those served and the accuracy of state-reported performance data for assessing program performance during the pandemic.

In April 2014, VETS, in collaboration with ETA, established policy allowing individuals to self-attest to SBE eligibility based solely on self-identification. Interviews with VETS officials and program staff confirmed that individuals may self-attest without supporting documentation, whether through an intake form or a written questionnaire, and if these are not used, this information must be made clear orally. This lack of documentation was previously reported²⁴ by the OIG and continues to raise concerns about the eligibility of those served and the accuracy of the state-reported performance data.

To support the need for valid and reliable performance data, while VETS' 2014 policy was still in effect, ETA issued guidance in June 2020 directing JVSG recipients (the states) to develop procedures for validating eligibility. The guidance

²¹ VPL No. 03-19, Designation of Additional Populations Eligible for Services from Disabled Veterans' Outreach Program Specialist (February 7, 2019)

²² Vietnam-era Veteran, as defined by 38 U.S.C. § 101(29)

²³ As defined in VPL No. 03-19: (a) Transitioning Members of the Armed Forces who have been identified as in need of Individualized Career Services; (b) members of the Armed Forces who are wounded, ill, or injured and receiving treatment in the military treatment facilities or warrior transition units; and (c) the spouses or other family caregivers of such wounded, ill or injured members

²⁴ VETS' Oversight of Florida's Jobs for Veterans State Grants Program Needs to be Strengthened, Report No. 06-14-001-02-001 (March 27, 2014), available at: <https://www.oig.dol.gov/public/reports/oa/2014/06-14-001-02-001.pdf>

identifies acceptable forms of source documentation to validate eligibility, including case notes, crossmatches, electronic records, and a signed form (paper or electronic) to support self-attestation. The guidance also states that JVSG grant recipients were strongly encouraged but not required to implement the specified data validation framework. ETA revised this guidance in October 2022 to further clarify documentation requirements for validating self-attestation.

VETS provided its Data Validation Desk Reference, which adopts portions of ETA's guidance applicable to the JVSG program. This reference emphasizes that although documentation to verify eligibility is not required initially, individuals who self-attest their eligibility should be presumed to be accurate to avoid inappropriately delaying or denying services. It further states that the source documentation requirements specified in ETA's guidance are not optional unless otherwise noted. This documentation is necessary to verify the accuracy of performance reporting and is fundamental to ensuring performance accountability.

Despite these clarifications, VETS did not update its policy to align with ETA's documentation requirements. Interviews with VETS officials and program staff indicated self-attestation without documentation continues to occur. The conflicting requirements undermine efforts to ensure valid and reliable state-reported performance data.

To assess compliance with ETA's source documentation requirements, we reviewed case files for 180 randomly selected participants who received DVOP services from PY 2020 to PY 2022. We found the files for 54 participants, or 30 percent, were incomplete, meaning they lacked source documentation²⁵ or contained inadequate documentation²⁶ to validate eligibility. These findings raise concerns about the eligibility of those served and the accuracy of the program performance outcome that suggested the pandemic had minimal impact on the JVSG program.

Of the 12 participant case files reviewed from one state, 11 files indicated that participants did not meet the participant eligibility criteria for DVOP services, resulting in a 92 percent exception rate. Specifically, the files indicated these individuals were not eligible veterans or other eligible persons, and therefore, should not have received DVOP services. VETS' program staff later clarified that

²⁵ For this audit, the term "lacked documentation" refers to a case file that did not include any critical components to validate state-reported performance data entries and/or did not contain any documentation to comply with self-attestation documentation requirements. For each participant, the relevant documentation requirement is the one in effect on the program entry date.

²⁶ For this audit, the term "inadequate documentation" refers to a case file missing critical components to validate state-reported performance data entries and/or comply with self-attestation documentation requirements. For each participant, the relevant documentation requirement is the one in effect on the program entry date.

errors in the state’s management information system incorrectly recorded these individuals as participants. These errors raise concerns about the eligibility of all participants served in that state from PY 2020 to PY 2022. As a result, \$8.4 million in JVSG funds used to support DVOP specialists may represent unsupported costs. This high exception rate indicates a potentially wasteful use of federal funds, as defined by Government Auditing Standards.²⁷

In summary, although reported outcomes during the pandemic-era indicate the JVSG program met its employment rate goals, weaknesses in eligibility validation practices call into question the validity and reliability of state-reported performance data used to calculate these outcomes. Misclassification of individuals as participants may compromise the integrity of program reporting and raise concerns about the appropriate use of JVSG funds.

Participant Eligibility Validation Concerns May Have Impacted Reported Outcomes

Our analysis of state-reported performance data,²⁸ as documented in the program’s Participant Individual Record Layout (PIRL),²⁹ examined the employment outcomes of all participants who exited the JVSG program between PY 2018 and PY 2022, covering periods before, during, and after the pandemic. The analysis indicated that VETS met or exceeded its employment rate goals, with only slight fluctuations noted during the pandemic (see Exhibit 1). However, the program’s actual success may be misleading due to weaknesses identified in its eligibility validation practices.

Our review of case files for 180 participants who received DVOP services from PY 2020 to PY 2022, covering the pandemic period and beyond, could not determine the eligibility for 54 participants, or 30 percent, because the files were incomplete.³⁰ Specifically, these files either lacked documentation, such as an intake form, written questionnaire, or case note identifying the SBE, or contained

²⁷ Per 2018 Government Auditing Standards, “[w]aste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.”

²⁸ Individual data was retrieved from the program’s Participant Individual Record Layout, which is used to document direct services provided to all participants and to track post-exit employment outcomes.

²⁹ Individual data was retrieved from the program’s Participant Individual Record Layout, which is used to document direct services provided to all participants and to track post-exit employment outcomes.

³⁰ We received the state case files on various dates between August 17, 2024, and September 24, 2024.

inadequate documentation, such as a paper or electronic intake form missing a signature or digital declaration, as specified in TEGL No. 23-19, Change 1,³¹ and TEGL No. 23-19, Change 2.³² These issues could affect the reported program outcomes, particularly when including performance data from unvalidated participants in such reporting, potentially misrepresenting the program's success and compromising its integrity.

Issues with Documentation to Validate Participant Eligibility

The audit could not determine eligibility for DVOP services for both exited and non-exited JVSG program participants due to their incomplete case files, which either lacked necessary documentation or contained inadequate documentation.

Incomplete Case Files: Lacking and Inadequate Documentation

Under 38 U.S.C. § 4103A(a), DVOP specialists are responsible for providing services to meet the employment needs of eligible veterans with SBE or other eligible persons determined by the Secretary, as outlined in VPL No. 03-14 and TEGL No. 03-19. However, VPL No. 03-14 and TEGL No. 19-13,³³ both implemented in 2014, allowed for self-attestation without requiring documentation to validate an SBE. Furthermore, TEGL No. 23-19,³⁴ implemented in 2020, permitted self-attestation when determining eligibility without requiring documentation.

This changed with the implementation of both TEGL No. 23-19, Change 1, and TEGL No. 23-19, Change 2, which noted:

[S]elf-attestation means a written, or electronic/digital declaration of information for a particular data element, signed and dated by the participant. Electronic signatures or submission from the participant such as an email, text, or unique online survey response are considered an electronic signature or verification; it must be participant generated and traceable to the participant. Grantees must retain documentation of the self-attestation.

³¹ TEGL No. 23-19, Change 1, Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs (October 25, 2022)

³² TEGL No. 23-19, Change 2, Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs (May 12, 2023)

³³ TEGL No. 19-13, Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center (AJC) Staff Serving Veterans (April 10, 2014)

³⁴ TEGL No. 23-19, Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs (June 18, 2020)

During our review of the case files for the 180 randomly selected participants,³⁵ we identified issues related to the accuracy of the state reported performance data reported for establishing eligibility and the validity of that data. Case files missing critical components to validate PIRL entries and/or comply with self-attestation documentation requirements were classified as containing inadequate documentation. Case files that did not include any critical components to validate PIRL entries and/or did not contain any documentation to comply with self-attestation documentation requirements were considered to be lacking necessary documentation.

Eligibility Validation of Exited Participants

The program’s effectiveness is evaluated based on performance metrics and employment outcomes of eligible participants who received DVOP services and subsequently exited the program. From our sample of 180 participants, 124 exited between PY 2020 and PY 2022, covering the pandemic-era and beyond. However, we could not determine the eligibility for 41 of these 124 participants because their case files were incomplete, with 8 case files lacking necessary source documentation and 33 case files containing inadequate documentation (see Table 1).

Table 1: Case File Review of Exited Participants

Documentation Status	Number of Case Files	Percent of Total Case Files
Validated Documentation	83	67%
Incomplete Documentation	41	33%
Total Case Files Reviewed	124	100%

Source: As of May 6, 2024, the state case files of participants who exited the program between July 1, 2020, and June 23, 2023, per the PIRL.

The inclusion of unvalidated participants in the performance metrics raises concerns about the accuracy of reported outcomes, potentially distorting perceptions of the program’s success, which otherwise suggests the pandemic had minimal impact on the JVSG program.

³⁵ The random selection of 180 participants includes the following numbers: 124 exited participants, 45 non-exited participants, and 11 ineligible participants. Table 1 does not include the 11 ineligible participants; these participants are discussed in the section titled “Ineligible Recipients of DVOP Services.”

Eligibility Validation of Non-Exited Participants

In the random selection of 180 participants, we found the state-reported performance data did not include exit dates for 45 individuals from 24 states across all of VETS' six regions. This indicates that participants had not exited the program by the time we received the data. Among the case files for these individuals, 13 (29 percent) were incomplete, with 3 case files lacking necessary documentation and 10 containing inadequate documentation to validate eligibility. This further raised concerns about the performance metrics and employment outcomes used to assess the program's success once these participants do exit (see Table 2).

Table 2: Case File Review of Non-Exited Participants

Documentation Status	Number of Case Files	Percent of Total Case Files
Validated Documentation	32	71%
Incomplete Documentation	13	29%
Total Case Files Reviewed	45	100%

Source: As of May 6, 2024, the state case files of participants who did not exit the program based on the blank exit dates recorded on the PIRL.

Historical Context and Ongoing Weaknesses

In 2014, a DOL OIG audit of the Florida JVSG program found 135 out of 179 case files reviewed (75 percent) for individuals who exited the program between April 1, 2010, and March 31, 2011, lacked documentation to support an SBE.³⁶ As a result of this finding, the OIG recommended that VETS develop guidance to identify and document SBEs.

In response to the recommendation, VETS issued VPL No. 03-14 in April 2014, directed at JVSG program staff. The guidance allowed for an eligible veteran or eligible spouse to attest to an SBE. Additionally, it specified that the determination of disability under SBE definitions must be made solely based on self-identification. This information can be obtained via a written questionnaire; however, if no written questionnaire is used, this information must be made clear orally. This guidance remained applicable in subsequent revisions to

³⁶ VETS' Oversight of Florida's Jobs for Veterans State Grants Program Needs to be Strengthened, Report No. 06-14-001-02-001 (March 27, 2014), available at: <https://www.oig.dol.gov/public/reports/oa/2014/06-14-001-02-001.pdf>

VPL No. 03-14 made in February³⁷ and October³⁸ 2015.

In April 2024, during the course of our audit, VETS established VPL No. 05-24,³⁹ which incorporated the acceptance of a verbal confirmation of an individual's eligibility status and experiences as sufficient evidence for referral to a DVOP specialist. However, it also directs the program to adhere to TEGL No. 23-19, Change 2, issued in 2023, for source documentation and self-attestation guidance. This conflicting approach raises concerns as it undermines efforts to ensure accurate data and program integrity (see Figure 1).

Figure 1: Timeline of VETS and ETA Guidance for Self-Attestation



Source: Guidance issued by VETS and ETA

³⁷ VPL No. 03-14, Change 1, Expansion and Clarification of Definition of Significant Barriers to Employment for Determining Eligibility for the Disabled Veterans' Outreach Program (February 11, 2015)

³⁸ VPL No. 03-14, Change 2, Expansion and Clarification of Homeless Definition as a Significant Barrier to Employment (October 14, 2015)

³⁹ VPL No. 05-24, Jobs for Veterans State Grants Staff Roles and Responsibilities and Coordination with Workforce Innovation and Opportunity Act Services to Veterans (April 25, 2024)

Eligibility Validation Issues May Have Impacted Reported Program Success

The program's effectiveness relies on valid and reliable performance metrics and post-exit employment outcomes of eligible participants. This requires case files to be completed and in compliance with ETA's self-attestation documentation requirements. Including performance and employment data of unvalidated participants in the JVSG program's performance metrics may have misrepresented the program's apparent success in meeting or exceeding its employment rate goals during the pandemic, thereby compromising the program's integrity.

If these challenges remain unaddressed, there is a risk that stakeholder confidence, including that of Congress, could diminish, potentially jeopardizing future funding. Such a loss can impede the program's ability to effectively serve eligible veterans and spouses facing SBE and other eligible persons.

Ineligible Recipients of DVOP Services

The random selection of 180 participants included 12 participants from one state within one of VETS' six regions reported as receiving DVOP services. In response to our request for case files for these participants, the state submitted documentation indicating 11 of the participants were not eligible veterans or eligible persons. It was also noted that these individuals received services under the Wagner-Peyser program,⁴⁰ which includes activities such as job searches, workshops, counseling, and resume assistance. Our review of the state-reported performance data regarding these 11 non-veterans determined the following:

- 10 individuals were incorrectly classified as eligible veterans with SBEs who entered the program between March 2021 and March 2023. The remaining individual had no reported entry or exit date and was not a veteran with an SBE.
- 9 individuals exited the program between April 2021 and May 2023. The report did not include an exit date for one individual, suggesting that they were still in the program at the time of the review.

After our review of the documentation, we interviewed VETS program staff for further clarification regarding the ineligible individuals reported as receiving

⁴⁰ Wagner-Peyser program is a separate employment service program that operates through American Job Centers, where the JVSG program also offers services.

DVOP services. The staff confirmed that these individuals were not participants in the JVSG program. They clarified that the discrepancies in performance data stemmed from activities conducted through self-service options in the state's management information system, which allowed individuals to self-register without proper validation. The Wagner-Peyser program staff, rather than DVOP specialists, provide these services. Moreover, errors within the state's management information system may have contributed to the misclassification of individuals as JVSG program participants, even if they had declined services.

The state spent \$15.8 million in JVSG funds to support the efforts of DVOP specialists and LVERs to provide services to 14,260 individuals, and for other expenses such as training and travel. Of that amount, the state spent \$9.2 million on DVOP specialists. Given that this sample shows an exception rate of approximately 92 percent, it potentially leads to unsupported costs amounting to \$8.4 million for services provided by DVOP specialists (see Exhibit 2). This situation highlights significant issues regarding the accuracy of program performance data and expenditure reporting that could affect the overall integrity of the JVSG program.

OIG'S RECOMMENDATIONS

We recommend the Deputy Assistant Secretary for Policy for the Veterans' Employment and Training Service:

1. Strengthen Veterans' Program Letter No. 05-24 (dated April 25, 2024) to detail the eligibility validation procedures for veterans and eligible persons, including the source documentation required for eligibility validation outlined in the Employment and Training Administration's Training and Employment Guidance Letter No. 23-19, Change 2, Attachment II (dated May 18, 2023).
2. Work with the one state and conduct a comprehensive assessment to determine the full extent of ineligible individuals being recorded as program participants.
3. Remedy the \$8.4 million in potentially unsupported costs from providing Disabled Veterans' Outreach Program services between Program Years 2020 and 2022 to ineligible individuals.

Analysis of Agency's Comments

In response to a draft of this report, VETS addressed the three recommendations and provided additional observations. The agency did not concur with two recommendations and partially agreed with one. We reviewed VETS' response and made some clarifying edits to the Final Report. The agency's response did not result in any material changes to our reported results or conclusions. Synopses of VETS' comments and our corresponding responses are detailed as follows:

- VETS did not concur with Recommendation 1 and stated JVSG operates under statutory authority in 38 U.S.C., which permits self-attestation and does not require DD-214 forms or TEGL documentation. VETS stated TEGLs are ETA guidance and are not legally binding on JVSG.
 - The OIG disagrees with VETS' position on Recommendation 1. While the 38.U.S.C. does not explicitly require a DD-214 for eligibility determination, it also does not prohibit collecting proper documentation to validate eligibility—documentation that can initially be determined through self-attestations, as permissible under VETS's policy. Further, VETS notes in their Data Validation Desk Reference that TEGL No. 23-19 is DOL's guidance for validating required performance data submitted by grant recipients of DOL workforce programs, which includes the JVSG program. During our fieldwork, all six regions concurred that they adhere to the policies within TEGL No. 23-19. Additionally, ETA's data validation framework specifies that all core and non-core programs must collect source documentation in compliance with Attachment 2 of TEGL No. 23-19 for the following categories: Case Notes, Cross-Match, Electronic Records, and Self-Attestation. Self-attestation means a written or electronic/digital declaration of information for a particular data element, signed and dated by the participant. Lastly, VPL No. 05-24 specifies that states must follow ETA's guidance regarding documentation, including Attachment 2, for source documentation and self-attestation guidance.
- VETS partially concurred with Recommendation 2 and stated it is willing to provide additional training and improve communication with ETA and state partners to strengthen reporting practices. However, VETS states it cannot take corrective action because the OIG did not identify the state where the issue occurred. VETS views the issue as an isolated reporting error at the state-level rather than a systemic weakness within the JVSG program. Additionally, VETS states it is misleading to treat this incident as a

systemic issue, given that the affected cases represent only 0.1 percent of the total participants.

- The OIG disagrees with VETS' position on Recommendation 2. We disclosed relevant details to VETS about the state on November 13, 2024, and during a follow-up meeting with VETS program staff on February 12, 2025—before the draft report was issued on September 10, 2025. Moreover, the OIG's finding that 92 percent of the reviewed sample in the affected state were misclassified as DVOP participants is not a minor coding error and it raises concerns about data integrity and eligibility. This 92 percent misclassification (exception) rate suggests issues with controls and oversight, impacting the accuracy of participant classifications, performance reporting, and the appropriate use of JVSG funds.
- VETS did not concur with Recommendation 3, explaining that the identified \$8.4 million represents an extrapolated estimate from one state rather than an audited financial finding. VETS pointed out that this figure stems from a reporting issue in one state and was calculated using SF-425 Federal Financial Report (record). Agency officials also take issue with the term "remedy," arguing that it suggests a repayment or misuse of funds, which was not supported by the record.
 - The OIG disagrees with VETS' position on Recommendation 3. As mentioned above, we communicated to and provided VETS the specific state before the issuance of the Draft Report. This advance notice provided VETS with sufficient information to evaluate the scope of the eligibility issue at hand. The \$8.4 million reflects the 92 percent exception rate of the total JVSG funding that we estimated the one state spent on DVOP services from PY 2020 to PY 2022. This high rate of misclassification raises concerns about the eligibility of all reported participants, which in turn puts the allowability of the costs charged to the grant into question. According to Government Auditing Standards, costs that lack adequate documentation must be considered unsupported. The purpose of the recommended remedy is not to presume repayment; rather, it is to ensure that the state can demonstrate that JVSG funds were used to provide program services to eligible participants as required. Repayment would be warranted only if participants were confirmed ineligible.
- In addition to addressing the recommendations, VETS shared "additional observations" to clarify its stance on the draft report. VETS asserts that

the draft report extends beyond the stated audit scope, which was to assess the impact of COVID-19 on the JVSG program. Also, VETS pointed out that the OIG based its findings on PIRL data, which are quarterly files intended for performance reporting, not eligibility validation or case file documentation. VETS explained that states maintain complete case files in their management information systems, often supported by scanned or paper records. VETS also maintained that the JVSG program operated appropriately within statutory authority throughout the pandemic, including the use of self-attestation.

- We disagree with VETS' position that the report exceeds the intended scope of the audit or relies on inadequate data sources. Eligibility validation practices are crucial, as they directly affect the accuracy of the performance outcomes used to assess the JVSG program's effectiveness during the pandemic. Therefore, it was central to answering the audit objective. It is important to clarify that the OIG did not consider PIRL data as case files; rather, PIRL extracts were used to identify participants for sample selection. The actual case files reviewed were those maintained and provided by the states, including electronic, scanned, and paper documentation. The weaknesses identified in eligibility validation practices stem from the states' own files, not from PIRL data. Additionally, while VETS' policy permits program applicants to self-attest their eligibility for DVOP services, ETA's guidance—which VETS' own policies require states to follow—makes clear that documentation must still be retained to validate eligibility and ensure reliable performance reporting.

The agency's response to the draft report is included in its entirety in Appendix B. We appreciate the cooperation and courtesies VETS extended to us during this audit, and we will work with VETS toward the implementation of corrective actions that meet the intent of these recommendations.



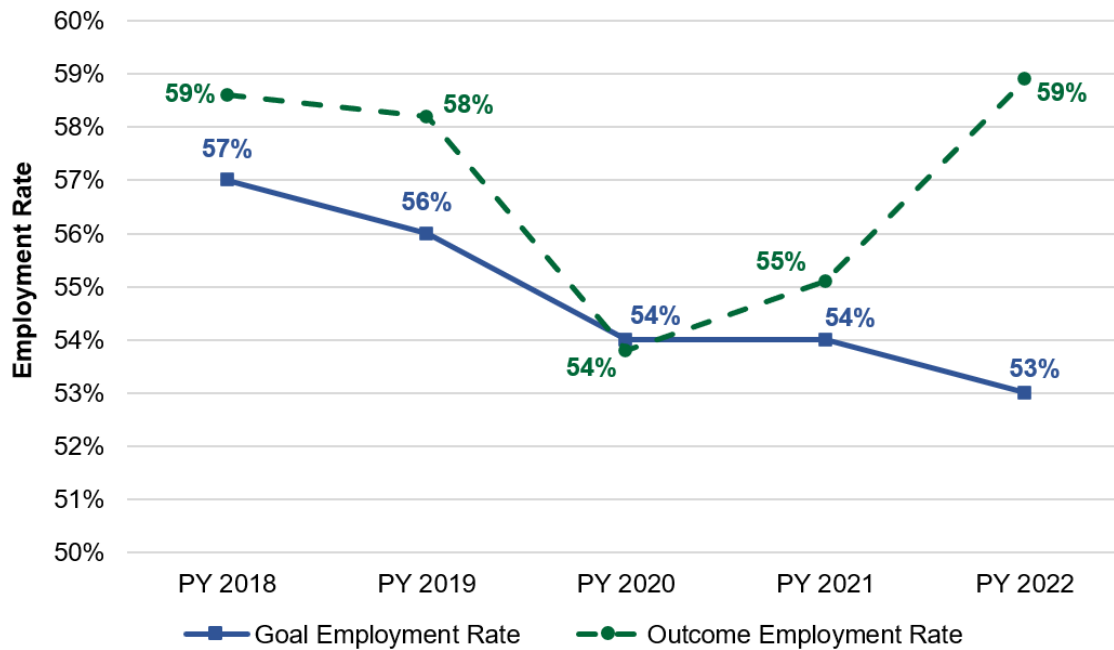
Laura B. Nicolosi
Assistant Inspector General for Audit

EXHIBIT 1: STATE-REPORTED EMPLOYMENT OUTCOMES AND GOALS

Our analysis of state-reported performance reports from PY 2018 to PY 2022—covering periods before, during, and after the pandemic—indicated only slight fluctuations in national employment outcomes. The following outlines the three performance indicators for assessing the effectiveness of DVOP services provided from PY 2018 to PY 2022, with PY 2020 to PY 2022 representing the pandemic-era, along with the results from our analysis for each:

1. Employment Rate – 2nd Quarter After Exit: Percentage of program participants who are in unsubsidized employment during the second quarter after exit from the program (see Figure 2).

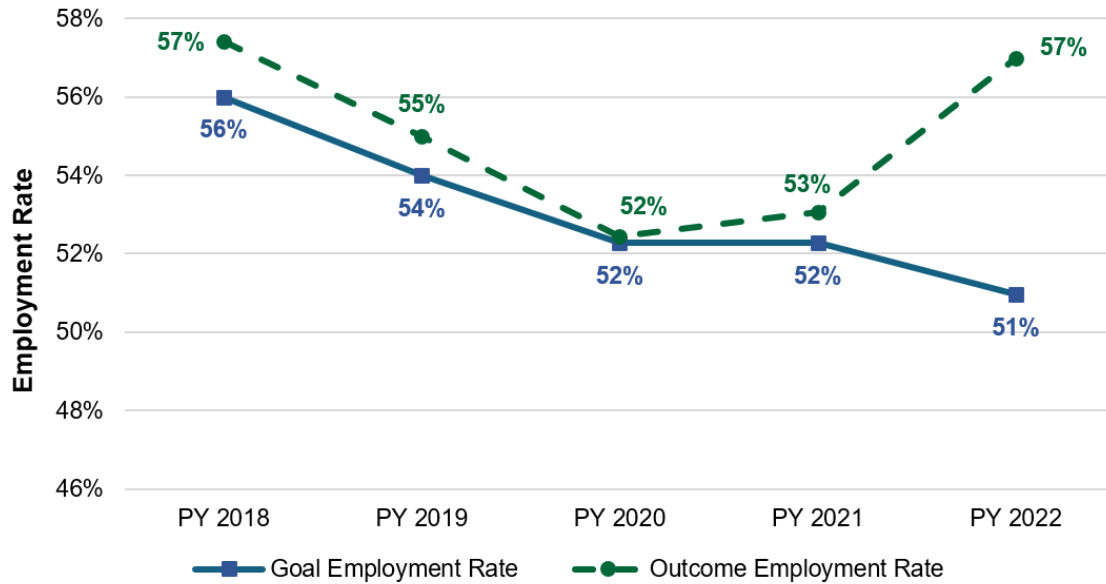
Figure 2: National Average Employment Goals and Outcomes (2nd Quarter After Exit)



Source: Goal employment rates obtained from VETS' published National Outcomes Data for PY 2018 to PY 2022; outcome employment rates based on OIG's analysis of VETS' PIRL dataset.

2. Employment Rate – 4th Quarter After Exit: Percentage of participants who are in unsubsidized employment during the fourth quarter after exit from the program (see below Figure 3).

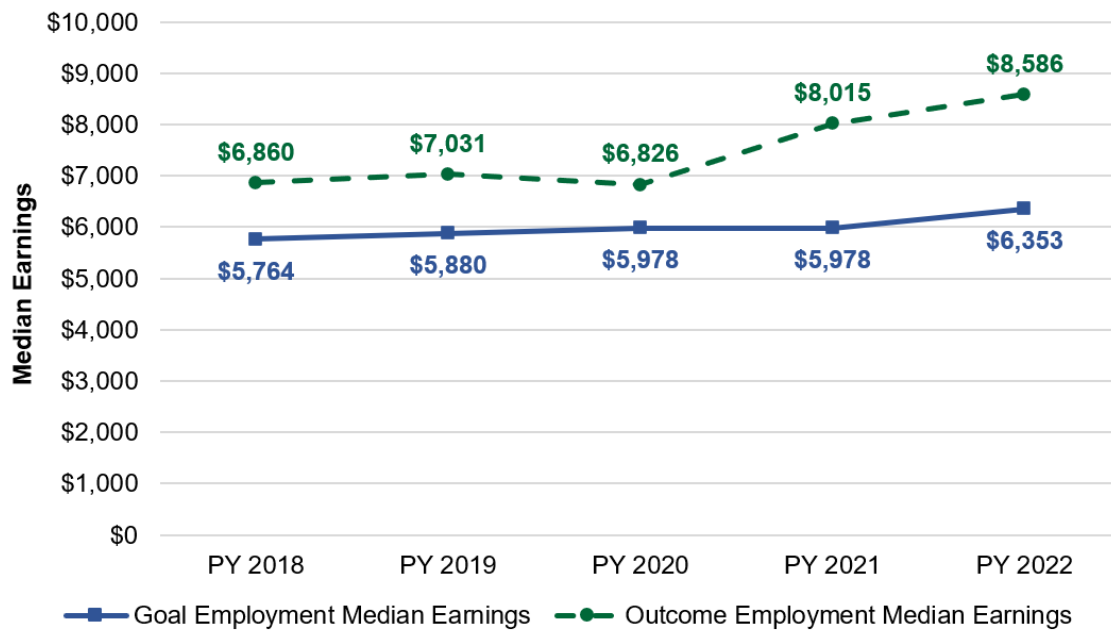
Figure 3: National Average Employment Goals and Outcomes (4th Quarter After Exit)



Source: Goal employment rates obtained from VETS' published National Outcomes Data for PY 2018 to PY 2022; outcome employment rates based on OIG's analysis of VETS' PIRL dataset.

3. Median Earnings – 2nd Quarter After Exit: Median earnings of program participants who are in unsubsidized employment during the second quarter after exit from the program, as established through direct UI wage record match, Federal or military employment records, or supplemental wage information (see below Figure 4).

**Figure 4: National Average Median Earning Goals and Outcomes
(Second Quarter After Exit)**



Source: Goal Employment Median Earnings obtained from VETS' published National Outcomes Data for PY 2018 to PY 2022; outcome employment rates based on OIG's analysis of VETS' PIRL dataset.

EXHIBIT 2: STATE EXPENDITURES AND UNSUPPORTED COSTS

Table 3 depicts the total JVSG funds spent by a state to support DVOP specialists, LVERs, and Consolidated DVOP/LVER staff from July 1, 2020, to June 30, 2023, covering PY 2020 to PY 2022. These costs were reported in the expenditure reports across four fiscal years, from October 1, 2019, to September 30, 2023. The state submits expenditure reports to VETS in alignment with the fiscal year, which runs from October 1 through September 30. Since the program operates on program year, which runs in a cycle from July to June, expenditures are allocated to the corresponding program years based on the DVOP service date.

Table 3: JVSG State Expenditures

Expenditure Reported	Dates DVOP Services Expense Incurred	Participant Count	Amount
FY 2020	July 1, 2020 – September 30, 2020	4,734	\$3,931,755.00
FY 2021	October 1, 2020 – September 30, 2021	2,844	\$4,010,388.00
FY 2022	October 1, 2021 – September 30, 2022	3,208	\$3,956,439.00
FY 2023	October 1, 2022 – June 30, 2023	3,474	\$3,983,699.00
Total		14,260	\$15,882,281.00
Exception Rate			92%
Total Potential Unsupported Cost			\$8,436,366.15

Source: SF-425 – Final Federal Financial Reports for FY 2020 to FY 2023

Between FY 2020 and FY 2023 (from October 1, 2019, to June 30, 2023), the state spent a total of \$15,882,281 to support the efforts of DVOP specialists and LVERs to provide services to 14,260 individuals, and for other expenses such as training and travel. Of that amount, the state spent \$9,203,309 for DVOP specialists.⁴¹ Our review of the case files for the sample of 12 individuals who received DVOP services during this period, along with information gathered from interviews with program staff, found that 11 of these individuals were neither program participants nor veterans. This resulted in an exception rate of approximately 92 percent.⁴² By applying this rate to the total amount spent on

⁴¹ The state JVSG expenditure reports do not breakdown LVER and DVOPs costs. For our calculation, VETS provided us with position breakdown of JVSG staff, and we determined the percentage of DVOP staff working in the state (about 57.95% of staff). We used that percentage and multiplied it by the state's total expenditures.

⁴² The actual calculated percentage of 91.6666667% was rounded for reporting purposes.

DVOP specialists, we identified unsupported costs of \$8,436,366.15, indicating that up to this amount may have been misallocated to support DVOP specialists servicing ineligible individuals. This situation raises concerns about the potential waste of federal funds.

APPENDIX A: SCOPE AND METHODOLOGY

Scope

The audit covered VETS' operations for the Jobs for Veterans State Grants program from July 1, 2018, to June 30, 2023. This represents PY 2018 to PY 2022 and encompasses pre-pandemic, pandemic, and post-pandemic timeframes.

Methodology

We conducted this performance audit 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

To answer our audit objective, we:

- Reviewed relevant laws, regulations, and program guidance and procedures to gain an understanding of VETS' process for determining eligibility for the JVSG program.
- Interviewed selected VETS officials from the National Office and Regional Offices, as well as JVSG program staff to determine what oversight activities occur and what tools are used to retain proper documentation. We also distributed follow-up questionnaires via email to regional offices and analyzed the responses received.
- Reviewed prior DOL OIG audit reports to identify prior program weaknesses.
- Reviewed the Federal Financial Reports and Technical Performance Analysis Reports for FY 2020 to FY 2023 (October 1, 2019, to September 30, 2023) to identify program expenditures from awarded states.

- Examined the employment outcomes for participants who exited the program from July 1, 2018, to June 30, 2023 (PY 2018 to PY 2022). This analysis covered pre-pandemic, pandemic, and post-pandemic timeframes, focusing on participants who secured unsubsidized employment during the second and fourth quarters following their exit. We also examined the median earnings of participants employed in the second quarter after exiting the program.
- Obtained a universe of JVSG program participants that received DVOP services from July 1, 2020, to June 30, 2023 (PY 2020 to PY 2022). This universe encompassed 54 states and covered the pandemic and post-pandemic timeframes. We stratified the data to ensure that our sample selection would include an unbiased selection of participants from all six VETS regions (Atlanta, Boston, Chicago, Dallas, Philadelphia, and San Francisco) and all three program years (PY 2020 to PY 2022). We then randomly selected a sample of 10 participants from each project year, totaling 30 for each region and 180 for the entire sample. Our final selection included participants from 45 out of the 54 states. To validate eligibility, we reviewed the participants' case files to ensure they included the required documentation supporting their eligibility based on the criteria in effect during the period of enrollment.

Internal Controls

In planning and performing our audit, we assessed VETS' internal controls relevant to our audit objective by obtaining an understanding of those controls through interviews and reviews of program policies and procedures. We assessed the following internal control areas relevant to the audit objective: the control environment, agency risk assessment, control activities, information and communication, and monitoring. The objective of our audit was not to provide assurance on internal controls; therefore, we did not express an opinion on VETS' internal controls. However, our assessment of internal controls for administering the accountability of the program may not necessarily disclose all matters that could be significant deficiencies. Due to the inherent limitations on internal controls, misstatements or noncompliance may occur and remain undetected.

Data Reliability

We assessed the reliability of VETS JVSG program performance data reported online by performing completeness, consistency and accuracy tests. Through our testing we found inaccuracies that we considered immaterial. Despite these issues, we determined the data was sufficiently reliable to answer the audit objective. Additionally, we assessed the reliability of VETS' JVSG PIRL datasets

by performing multiple tests including but not limited to: checking missing values, identifying missing dates, reviewing date ranges, and running frequencies on PIRL elements. Although we identified missing PIRL elements, we determined the data was sufficiently reliable to answer the audit objective.

Criteria

- 20 C.F.R. - Part 1001 (Services for Veterans)
- 20 C.F.R. - Part 677 (Performance Accountability Under Title I of the Workforce Innovation and Opportunity Act)
- 38 U.S.C. Chapter 41 (Job Counseling, Training, and Placement Service for Veterans)
- 38 U.S.C. Chapter 42 (Employment and Training of Veterans)
- 42 U.S.C. § 11302 (General Definitions of Homeless Individual)
- Jobs for Veterans Act (November 7, 2022)
- Workforce Innovation and Opportunity Act (July 22, 2014)
- TEGL No. 19-13 (April 10, 2014) - Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center (AJC) Staff Serving Veterans
- TEGL No. 14-18 (March 25, 2019) - Aligning Performance Accountability Reporting, Definitions, and Policies Across Workforce Employment and Training Programs Administered by the U.S. Department of Labor
- TEGL No. 23-19 (June 18, 2020) - Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs
- TEGL No. 23-19, Change 1, (October 25, 2022) - Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs
- TEGL No. 23-19, Change 2, (May 12, 2023) - Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor Workforce Programs
- Workforce Innovation and Opportunity Act, Data Validation Desk Reference (provided on August 1, 2024)
- VPL No. 03-14 (April 10, 2014) - Jobs for Veterans' State Grants (JVSG) Program Reforms and Roles and Responsibilities of American Job Center Staff Serving Veterans
- VPL No. 03-14, Change 1, (February 11, 2015) - Expansion and Clarification of Definition of Significant Barriers to Employment for Determining Eligibility for the Disabled Veterans' Outreach Program
- VPL No. 03-14, Change 2, (October 14, 2015) - Expansion and Clarification of Homeless Definition as a Significant Barrier to Employment

- VPL No. 03-15 (March 18, 2015) - Applying the Uniform National Threshold Entered Employment Rate to States' Program Year (PY) Veterans' Entered Employment Rates to Determine Compliance and Identify Need for Remedial Actions
- VPL No. 03-19 (February 7, 2019) - Designation of Additional Populations Eligible for Services from Disabled Veterans' Outreach Program Specialist
- VPL No. 05-24 (April 25, 2024) - Jobs for Veterans State Grants Staff Roles and Responsibilities and Coordination with Workforce Innovation and Opportunity Act Services to Veterans

Prior Relevant Coverage

During the last 14 years, the OIG has issued 2 reports of significant relevance to the subject of this report, as follows:

1. Kansas' Controls Over Jobs for Veteran State Grant Contract Reporting and Monitoring Need To be Strengthened, Report No. 04-11-002-02-201 (March 31, 2011), available at: <https://www.oig.dol.gov/public/reports/oa/2011/04-11-002-02-201.pdf>; and
2. VETS' Oversight of Florida's Jobs for Veterans State Grants Program Needs to be Strengthened, Report No. 06-14-001-02-001 (March 27, 2014), available at: <https://www.oig.dol.gov/public/reports/oa/2014/06-14-001-02-001.pdf>.

APPENDIX B: AGENCY'S RESPONSE TO THE REPORT

The agency's response to our draft report follows.



November 14, 2025

MEMORANDUM FOR: Laura B. Nicolosi
Assistant Inspector General for Audit
Office of the Inspector General

FROM: Jessie Jane Duff
Deputy Assistant Secretary for Policy
Veterans' Employment and Training Service

SUBJECT: Response to the Office of Inspector General (OIG) Draft Audit
Report No. XX-XX-XXX-XX-XXX titled, COVID-19 Minimally Affected
the Jobs for Veterans State Grants Program Amid Weaknesses in
Eligibility Validation Practices

The OIG Draft Audit Report includes three recommendations for the Veterans' Employment and Training Service (VETS) consideration. VETS does not concur with two of the recommendations and partially agrees with the second one. VETS' response is below.

Recommendation 1 – Strengthen Veterans' Program Letter No. 05-24 (dated April 25, 2024) to detail the eligibility validation procedures for veterans and eligible persons, including the source documentation required for eligibility validation outlined in the Employment and Training Administration's Training and Employment Guidance Letter No. 23-19, Change 2, Attachment II (dated May 18, 2023).

VETS does not concur. JVSG operates under statutory authority in 38 U.S.C., which permits self-attestation and does not require DD-214s or Training and Employment Guidance Letter (TEGL) documentation. TEGLs are ETA guidance and are not legally binding on JVSG. Accordingly, requiring Veterans Program Letters (VPLs) to align with TEGLs would impose standards outside the program's statutory authority. It is important to note that during the pandemic, states appropriately relied on self-attestation when access to official records was restricted due to National Archives closures. Applying TEGL standards to JVSG therefore mischaracterizes both statutory requirements and the realities of pandemic operations.

Recommendation 2 – Work with the one state and conduct a comprehensive assessment to determine the full extent of ineligible individuals being recorded as program participants.

VETS partially concurs. VETS supports enhanced training and communication with ETA and state partners to strengthen reporting practices. However, the OIG report does not identify the state in question. Without disclosure, VETS cannot verify the information or engage with the state to take corrective action. The issue identified is best understood as a state reporting anomaly, not a systemic JVSG program weakness.

This conclusion is reinforced by the fact that 12 cases were reviewed in one state, and 11 were incorrectly coded due to system errors. These individuals were not JVSG participants but instead received Wagner-Peyser services, which are basic employment services provided to all job seekers under ETA funding. Treating this undisclosed anomaly—which represents only 0.1 percent of the 9,737 total participants—as a systemic weakness inflates the findings and mischaracterizes the program. Moreover, the draft inconsistently describes these individuals as both “not eligible” and “not participants.” If they were not participants, JVSG funds were not misused. Without disclosure of the state, VETS cannot engage in corrective action, which undermines the practicality of this recommendation.

Recommendation 3 – Remedy the \$8.4 million in unsupported costs from providing Disabled Veterans’ Outreach Program services between Program Years 2020 and 2022 for the 11 ineligible individuals and determine the extent of any additional ineligible individuals the state identifies as having received services during the same period.

VETS does not concur. The \$8.4 million is not an audited finding but an extrapolated estimate derived from the single-state anomaly described above. The calculation relies on SF-425 financial reports, which do not contain participant counts or DVOP-specific expenditures and therefore cannot substantiate the figure. Furthermore, the sample is statistically insignificant and cannot be generalized across the program.

The use of the term “remedy” is inappropriate, as it implies repayment or misuse of funds. Neither condition is supported by the record. The estimate should instead be understood as an observation about state reporting accuracy, not a quantified financial finding against JVSG. Characterizing this as a financial liability misrepresents the nature of the data and undermines confidence in the report’s conclusions.

Additional Observations

Beyond the recommendations, VETS notes that the draft report extends beyond its stated scope. While the audit was intended to assess COVID-19 impacts, many findings focus on eligibility validation practices instead. The evidence relied upon was taken from Participant Individual Record Layout (PIRL) extracts, which are quarterly CSV files intended for performance reporting. PIRL data were never designed for eligibility validation or to capture full case files.

States maintain complete case files in their management information systems, often supported by scanned or paper records. Treating PIRL extracts as case files is a methodological flaw that produces incomplete and potentially misleading conclusions.

Finally, VETS emphasizes that the JVSG program operated appropriately during the pandemic within its statutory authority. States followed federal guidance, including the use of self-attestation when official documents were unavailable due to National Archives closures. The central findings of this draft report rest on an anomaly from an unidentified state that VETS cannot address, and the \$8.4 million estimate is not auditable, not representative, and does not reflect program misuse.

VETS appreciates the opportunity to provide comments on the draft report and looks forward to continued collaboration with OIG, ETA, and state partners to ensure program integrity and strengthen reporting practices.

Should you have any questions, please contact Tamim Anwar from my staff at (571) 349-6232.

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