Financial Audits: Payments

| Payments | Notes |
| --- | --- |
| VBA OFM Financial Audits  Payments | Slide “VBA OFM Financial Audits Payments” |
| Ice Breaker  **What are you hoping to learn from this lesson?** | Slide “Ice Breaker” |
| Learning Objectives   * Understand Schedule of Operations/VETSNET Transactions * Define Payment Non-Receipt   + SHARE   + FAS   + TCIS   + FAS Tracers * Recognize Returned Payments * Proceeds * Unassociated * Identify Special Payments | Slide “Learning Objectives” |
| Schedule of Operations   * Each benefit type has its own schedule which affects transaction processing. * For C&P Benefits – Review the VETSNET monthly C&P schedule. * See FAS080 | Slide “Schedule of Operations” |
| Schedule of Operations, Cont.  Hines provides the information monthly and downloads to the SharePoint Site.   * For our purposes, the Schedule of Operations is used to understand the transaction processing schedule. * Our focus of the Schedule of Operations will be the Compensation and Pension charts. * Any changes made to the Veteran’s current address/EFT or changes to awards will be effective for the next payment to be issued. | Slide “Schedule of Operations, Cont.” |
| Schedule of Operations, Cont.   * Cut off time is 10:59pm CST on the day of the recurring pay schedule. * Recurring Pay Cycle dates changes monthly due to holidays, when month starts, etc. * Almost all retroactive/one-time payments in FAS/VETSNET are released 3rd business day from authorization. | Slide “Schedule of Operations, Cont.” |
| Payment Non-Receipt   * Determine which payments haven’t been received. * Review payments history to determine if payment has been issued or returned. * SHARE Payment History * FAS * TCIS | Slide “Payment Non-Receipt” |
| Poll Question   1. **What is the Schedule of Operations?** 2. Identifies when VETSNET is operational. 3. Schedule of which each benefit type is processed. 4. Identifies when systems are available to enter transactions. 5. Determines when data is going to be migrated to VETSNET. | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answer before time is up.   **QUESTION: What is the Schedule of Operations?** |
| Poll Question   1. **VETSNET actions completed by the cycle date will be effective for the next payment to be issued.** 2. True 3. False | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION: VETSNET actions completed by the cycle date will be effective for the next payment to be issued.** |
| Poll Question   1. **Which of the following are steps in the ‘payment non-receipt’ process?** 2. **Determine which payment hasn’t been received** 3. **Review SHARE Payment History** 4. **Review TCIS** 5. **Process FAS tracer** 6. **Review the disposition reports** 7. **All of the above** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answer before time is up.   **QUESTION: Which of the following are steps in the ‘payment non-receipt’ process?** |
| SHARE Payment History  Screen Shot of SHARE Payment History | **Slide**  “SHARE Payment History” |
| FAS – All Transactions  Screen Shot of FAS – All Transactions | **Slide**  “FAS – All Transactions” |
| FAS – Financial Information  Screen Shot of FAS – Financial Information | **Slide**  “FAS – Financial Information” |
| TCIS – Payee Query  Screen Shot of TCIS Payee Query Tab | **Slide**  “TCIS – Payee Query” |
| TCIS – Check/ACH Query  Screen Shot of TCIS Check/ACH Query Tab | **Slide**  “TCIS Check/ACH Query” |
| TCIS – Payment Listing  Screen Shot of TCIS Payment Listing | **Slide**  “TCIS – Payment Listing” |
| TCIS – Payment Details  Screen Shot of TCIS Payment Details | **Slide**  “TCIS – Payment Details” |
| TCIS – Paper Check  Screen Shot of TCIS Hardcopy Check | **Slide**  “TCIS – Paper Check” |
| TCIS – Payment Listing/ACH  Screen Shot of TCIS Payment Listing/ACH | **Slide**  “TCIS – Payment Listing/ACH” |
| TCIS ACH Claim Details  Screen Shot of TCIS ACH Claim Details | **Slide**  “TCIS ACH Claim Details” |
| FAS Tracers  Stations are able to perform FAS tracers on the following:   * C&P * Vocational Rehabilitation and Employment (CH31) * Clothing Allowance * Auto Grants/Auto Adaptive Equipment * Specially Adapted Housing (SAH) * GI Bill Education Payments * State Plot Payments | **Slide**  “**FAS Tracers**” |
| FAS Tracers, Cont.  Users will now be able to process Accrued and Burial Tracers (“01” or “80” series payee codes).   * These were previously referred to the Hines Finance Center for processing because stations could not trace them in BDN * Stations will now be able to trace payments for any payee code   Users will be able to trace multiple non-receipt claims on each tracer request   * In BDN, you could only trace one payment per request | **Slide**  “**FAS Tracers, Cont.**” |
| FAS Tracers, Cont.  The Trace Payments option will only display payments within the last twelve months minus any payments that have been traced within the last 30 days:   * Treasury will only accept tracer requests for payments that are less than one year old. * Previous tracer requests can be seen as a line item in the “All Transaction” screen in FAS.   Payments that cannot be found in “Trace Payments” can be traced with the “Trace Unidentified Payment” option.   * When using the Trace Unidentified Payment option, the user will be required to enter manual inputs similar to the inputs done in BDN for tracer requests. | **Slide**  “**FAS Tracers, Cont.**” |
| FAS Tracers – Purpose Chart  Tracer Transaction in FAS and Purpose Chart | **Slide**  “**FAS Tracers – Purpose Chart**” |
| FAS Tracers without Fiscal Hardship  Screen Shot of Sample Fiscal Transaction Tracer Page without Financial Hardship | **Slide**  “FAS Tracers without Fiscal Hardship” |
| Fiscal Transaction Tracer Sample Printout  Screen Shot of Fiscal Transaction Tracer Sample Printout with Financial Hardship | **Slide**  “Fiscal Transaction Tracer Sample Printout” |
| Returned Payments  Where does it go?   * Automatically reissues * Applies to a debt * Proceeds * Unassociated * Returns to appropriation   Payment types that does not automatically reissue   * Clothing allowance * Burial * 06A, 06B, and 06G transactions * Accrued benefits * Original retroactive payments * Limited-Payability   Reissue payment if appropriate | **Slide**  “**Returned Payments**” |
| Proceeds  Proceeds are payments that are due Veterans’ and/or their beneficiaries that have been returned for various reasons and have not reached their intended destination.  The proper disposition of these payments must be determined through analysis and research so they can be redistributed or cleared in a timely manner. | **Slide**  “**Proceeds**” |
| Proceeds, Cont.  Reasons Include:   * Credit from Treasury * Reason 0 * Incorrect Payee Address * Reason 1 * Payee returns because they’re not entitled to money   + Reasons 5 or 6 * Death of Payee   + Reason 3 * VBA Request   + Reason 5 or 6 * Courtesy Check from Treasury   + Reason 9 * Limited Payability   + Reason B * DMC Reclamation   + Reason 5 or RECL   Where to look?   * FAS Unassociated/Proceeds Report | **Slide**  “**Proceeds, Cont.**” |
| DEMO: FAS Proceeds Report  FAS LIVE Demonstration | **Slide**  “DEMO: FAS Proceeds Report” |
| DEMO: FAS Proceeds Report, Cont.  FAS LIVE Demonstration | **Slide**  “DEMO: FAS Proceeds Report, Cont.” |
| Proceeds Report  Screen Shot of Sample Unassociated/Proceeds Report is displayed below: | **Slide**  “Proceeds Report” |
| Proceeds Next Steps  SHARE/FAS  Check the status of the award:   * If suspended, send to Service Center * If terminated and debt exists, apply proceeds to debt * If terminated and no debt exists, for reason 3, 5 or 6, send to Service Center * If running and returned for reasons 5 or 6, send to Service Center | **Slide**  “Proceeds Next Steps” |
| Proceeds Next Steps, Cont.  After you have thoroughly analyzed the proceeds using the appropriate systems, if finance action is required you will take one of the following actions to clear/property disburse the funds:   * 75A: Refund proceeds funds to payee * 75B: Apply proceed funds to debt * 75C: Return proceed funds to appropriation | **Slide**  “Proceeds Next Steps, Cont.” |
| Proceeds – Reason 1  Perform the following steps for returned reason 1 where a record has funds in proceeds exceeding six months (or more) and thorough research has not resulted in the discovery of a new address:   * Return the funds to the appropriation via a 75C transaction * File the transaction with supporting documentation in the Veteran’s electronic claims folder - VBMS * Record notes in FAS and MAP-D explaining the action that was taken | **Slide**  “Proceeds – Reason 1” |
| Poll Question   1. **A returned 06A payment will automatically reissue.** 2. True 3. False | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION: A returned 06A payment will automatically reissue.** |
| Poll Question   1. **Why are payments returned and what are the proper ‘reason codes’?** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Write the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** Why are payments returned and what are the proper ‘reason codes’?** |
| Poll Question   1. **Where may returned payments end up?** 2. **Proceeds** 3. **Unassociated** 4. Returned to sender 5. Applied to a debt 6. Automatically reissued 7. All of the above. | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** Where may returned payments end up?** |
| Unassociated Records  What are they?   * Temporary accounts containing funds which must be correctly applied elsewhere in the system or refunded to the payee.   Reasons include:   * Over collection on debt * Payment applied to invalid claim number * Returned payment recorded under incorrect benefit * Returned payment where no master record exists | **Slide**  “Unassociated Records” |
| Unassociated Records, Cont.  Where to look?   * FAS Unassociated/Proceeds Report   What do you do?   * Review record to determine cause of unassociated funds. * Determine whether funds need to be applied, refunded, or returned to appropriation. * Take appropriate action. | **Slide**  “Unassociated Records, Cont.” |
| Unassociated Records, Cont.  To clear unassociated accounts in VETSNET:   * One-time payment 06C * Returning to station 06E1 * Return Funds to Appropriation 06E2 * Applying it to Accounts Receivable 06E3 | **Slide**  “Unassociated Records, Cont.” |
| Poll Question   1. **What are unassociated records?** 2. **A disaster waiting to happen.** 3. **Records that do not have a home.** 4. **Temporary accounts containing funds which must be correctly applied elsewhere in the system or refunded to the payee.** 5. **All of the above.** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** What are unassociated records?** |
| Poll Question   1. **You look for unassociated records:** 2. **In the file cabinet, of course.** 3. **On your co-worker’s desk.** 4. **On the FAS Unassociated/Proceeds Report.** 5. **All of the above.** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** You look for unassociated records:** |
| Special Pay  Special Payments are cases where a benefit payment needs to be made and no other means exists to promptly pay the beneficiary  Prior to processing a one-time Special Payment, all available records should be reviewed | **Slide**  “Special Pay” |
| Special Pay, Cont.  It’s the Law!  “The established rule is that the expenditure of public funds is proper only when authorized by Congress, NOT that public funds may be expended unless prohibited by Congress.”  United States v. MacCollom 426 U.S. 317 (1976) | **Slide**  “Special Pay, Cont.” |
| Special Pay, Cont.   * Determine if special pay is a C&P or Education benefit - review supporting documentation:   1. Letter   2. Award   3. Call   4. Report * Determine proper application * C&P – FAS/VETSNET * Education – BDN | **Slide**  “Special Pay, Cont.” |
| Special Pay, Cont.   * Determine appropriate special pay type (06A, 06B, or 06G) * Analyze available information. * Do NOT make a special pay just because someone tells you to. * Determine amount of payment * Review information and perform a financial audit. | **Slide**  “Special Pay, Cont.” |
| Special Pay - 06A  06A Transaction   * One-time payment to bring an account current * Common examples: * Limited payability * C&P month of death to surviving spouse * Auto grants and adaptive payments * Cemetery payments | **Slide**  “Special Pay - 06A” |
| Special Pay – 06B  06B Transaction   * Issues a payment and establishes a debt at the same time * Common examples:   + Revolving Fund Loan (RFL) | **Slide**  “Special Pay – 06B” |
| Special Pay – 06G  06G Transaction   * Issues a payment and established an “A-type” receivable   + No due process given   + No partial withholdings allowed * Maximum amount is $2,500 * Common examples:   + Hardship due to non-receipt of benefit payments | **Slide**  “Special Pay – 06G” |
| Poll Question   1. **VBA policy on Special Pays says:** 2. **Be legal, don’t “quick fix”, follow Appropriation Law, and be timely.** 3. **Exceptions can be made for hardships.** 4. **Improve turnaround time.** 5. **We can make payments based on non-receipt claim.** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** VBA policy on Special Pays says:** |
| Poll Question   1. **Put the special pay steps in the right order.** 2. **Verify pay amount** 3. **Determine benefit type for payment.** 4. **Determine special pay type.** 5. **Process proper transaction.** 6. **First** 7. **Second** 8. **Third** 9. **Fourth** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Number the steps to determine the correct order for special pay. 3. Complete your answers before time is up.   ****QUESTION:** Put the special pay steps in the correct order.**   1. **\_\_\_ Verify pay amount** 2. **\_\_\_ Determine benefit type for payment.** 3. **\_\_\_ Determine special pay type.** 4. **\_\_\_ Process proper transaction.** |
| Poll Question   1. **What is important to know about a 06A transaction?** 2. **It is a twice-monthly payment to effect cost of living adjustments.** 3. **It is a one-time payment to bring an account current.** 4. **It should not be used in VETSNET for retroactive award adjustments without special authorization.** 5. **Go ahead and use it whenever appropriate.** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** What is important to know about a 06A transaction?** |
| Poll Question   1. **What is NOT true about an 06G transaction?** 2. **It issues a payment and establishes an “A-type” receivable.** 3. **There is no due date process given.** 4. **Partial withholdings are allowed.** 5. **Maximum amount = $2,500.00.** 6. **Common example include hardship due to non-receipt of benefit payments.** | **Slide**  “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** What is NOT true about an 06G transaction?** |
| **Payments – Audit Activity**  Audit Exercise Worksheet 1  For this activity, you will address these questions:   1. What kind of benefit is the Veteran receiving? How can you tell? 2. Is the Veteran being paid for any dependents? If so, what is/are the dependents’ relationships to the Veteran? 3. What Finance action is requested? 4. What timeframe are we reviewing? MM/DD/YY to MM/DD/YY 5. Are there any other potential issues on this file? 6. Do those issues impact our request? 7. What resources do we need to complete this request? 8. Provide the Veteran a response. | **Slide**  “Payments – Audit Activity”  **REFER to the “Payments – Audit Activity” worksheet in the attachments that were provided for this Payments lesson.** |
| References  VBA’s Payments:   * Schedule of Operations - https://vaww.vashare.vba.va.gov/sites/HIN-282Ops/ProdAnal/default.aspx * VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefits Programs * MP-4, Part IV, Chapter 4, Returned Payment Procedures * MP-4, Part IV, Chapter 7, Appendix A: Non-Receipt Claim Processing * MP-4, Part IV, Chapter 8, Unassociated Accounts | **Slide**  “References” |
| References, Cont.  FAS Tracers   * FAS Tracers PowerPoint (UPDATED) * FAS Tracers Training Video (NEW) * FAS Tracers Training Video (Supplemental Video-NEW) * Treasury Tracer Codes (Word) * TCIS/TRACER/RUPD FAQ Page | **Slide**  “References, Cont.” |
| References, Cont.  Step by step procedures for Proceeds can be located here:   * Proceeds Training Slides - http://vbaw.vba.va.gov/bl/20/cfo/Fin/Fin241C/Proceeds%20Training%20Draft%20(10%20Feb%202017).pptx * Email: [VAVBAWAS/CO/OFM PROCEEDS](mailto:ORMPROCEEDS.VBAVACO@va.gov)   VBA’s Special Payments:   * VBA [Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs B-1.5](http://tfm.fiscal.treasury.gov/)   Forms associated with Payments:   * [Notice of Benefit Payment Transaction Components - VA Form 20-6560](http://vaww.va.gov/vaforms/va/pdf/VA0901.pdf) | **Slide**  “References, Cont.” |
| **Lesson Wrap Up**   * Understanding of Schedule of Operations/VETSNET Transactions * Define Payment Non-Receipt   + SHARE   + FAS   + TCIS   + FAS Tracers * Recognize Returned Payments * Proceeds * Unassociated * Identify Special Payments | **Slide**  “Lesson Wrap Up” |

Financial Audits: Accounts Receivable

| Lesson Name | Notes |
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| VBA OFM Financial Audits  Accounts Receivable | **S**lide “VBA OFM Financial Audits-Accounts Receivable” |
| Ice-Breaker  What kind of debts have you processed? | Slide “Ice-Breaker” |
| Learning Objectives   * Identify the types of Compensation and Pension (C&P) and Education Receivables. * Recognize the divisions responsible for various debt types. * Explain how to process RO Receivable Types. * Recognize the role of the Debt Management Center (DMC) and the importance of coordinating with them. * Describe how to process Out-of-Jurisdiction debts. * Identify the procedure for handling Debt Adjustments. | Slide “Learning Objectives” |
| C&P Receivable Types   * 30B – C&P debt * 35B – Burial debt * 47B – Ch. 31 debt * 60B – Ch. 31 tools & supplies debt * 10B – Revolving Fund Loan debt * 21B – Home Loan default * 25B – Home Loan interest only * 81B – Medical debt | Slide 4. “C&P Receivable Types” |
| Education Receivable Types   * 44B – Ch. 35 debt * 51B – Ch. 32 debt * 54B – Ch. 1607 debt * 56B – Ch 1606 debt * 59B – Ch. 30 debt * 70B-75B – Ch. 33 debts   See Ch. 33 procedures manual for more information. | Slide **5.** “Education Receivable Types” |
| Poll Question   1. Match each of the C&P receivable types with their definition. 2. 30B 3. 47B 4. 60B 5. 10B 6. 21B 7. 25B 8. 81B   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   1. Ch. 31 tools & supplies 2. Revolving Fund Loan debt 3. Medical Debt 4. Ch. 31 Debt 5. Home Loan interest only 6. Home Loan default 7. C&P debt | **Slide** **6.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Write the definition on the line next to the C&P receivable type. 3. Complete your answers before time is up.   ****QUESTION ONE:** Match each of the C&P receivable types with their definition.**   1. 30B \_\_\_\_\_\_\_\_\_\_ 2. 47B \_\_\_\_\_\_\_\_\_\_ 3. 60B \_\_\_\_\_\_\_\_\_\_ 4. 10B \_\_\_\_\_\_\_\_\_\_ 5. 21B \_\_\_\_\_\_\_\_\_\_ 6. 25B \_\_\_\_\_\_\_\_\_\_ 7. 81B \_\_\_\_\_\_\_\_\_ |
| Debt Servicing  Who is responsible?   * Debt Management Center (DMC)   + C&P debts   + GI Bill Receivables   + Chapter 31 debts * Regional Offices   + Chapter 32 debts   + 10B Revolving Fund Loan (RFL) debts   + Fiduciary debts | **Slide 7.** “Debt Servicing” |
| Debt Servicing, Cont.  Who is responsible?   * Employee Debt Waivers Request   + St. Paul * Regional Processing Offices (Edu)   + St. Louis   + Muskogee   + Buffalo * St. Louis Regional Office   + REPS debts | **Slide 8.** “Debt Servicing, Cont.” |
| Example: Revolving Fund Loan  Screen Shot of Revolving Fund Loan | **Slide 9.** “Example: Revolving Fund Loan” |
| Example: Revolving Fund Loan, Cont.  Screen Shot of Revolving Fund Loan | **Slide 10.** “Example: Revolving Fund Loan, Cont.” |
| Debt Management Center (DMC)  Who is the DMC and what do they do?   * The DMC is the official VA “Collection Agency”   + Have primary responsibility for debt collection * The DMC’s automated debt collection system drives their collection actions   + Payment Plans   + Collection letters   + TOP referrals   + Private debt-collection agency referrals   + Write-offs | **Slide 11.** “Debt Management Center (DMC)” |
| DMC Coordination  DMC Coordination   * The DMC doesn’t have the authority to do the full scope of finance transactions   + Stations need to assist * Not all station actions influence the DMC’s system or processes   + Payment application   + Some debt reduction | **Slide 12.** “DMC Coordination” |
| Poll Question 2   1. If the Veterans Service Commission produces an Administrative Decision to release a claimant of a debt due to an administrative error, should a fiscal action be completed to remove the debt?   Yes or No? | **Slide** 13**.** “Poll Question”  ****QUESTION TWO:****  If the Veterans Service Commission produces an Administrative Decision to release a claimant of a debt due to an administrative error, should a fiscal action be completed to remove the debt?  **DIRECTIONS:**   1. Read the question provided and consider your responses. 2. Submit your responses to the poll (Yes or No) before time is up. |
| CAROLS  CAROLS   * Centralized Accounts Receivable On Line System * Provides debt history * Query CAROLS to see:   + Whether benefits were offset   + Debt payment history   + Determine whether a debt exists * CAROLS limitations at station   + Archive history/Synergy   + Last transaction to clear debt | **Slide 14.** “CAROLS” |
| CAROLS System  Screenshot of CAROLS Record C11 Screen | **Slide 15.** “CAROLS System” |
| CAROLS System, Cont.  Screenshot of CAROLS Record C12 Screen | **Slide 16.** “CAROLS System, Cont.” |
| CAROLS System, Cont.  Screenshot of CAROLS Record C14 Screen | **Slide 17.** “CAROLS System, Cont.” |
| Poll Question   1. Which of the following offices are responsible for debt servicing? Please select all that apply. 2. Office of Financial Management 3. Office of Field Operations 4. Debt Management Center 5. Regional Offices 6. Regional Processing Offices | **Slide 18.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answers to complete the question. Select all that apply. 3. Complete your answers before time is up.   ****QUESTION:**** Which of the following offices are responsible for debt servicing? |
| Poll Question   1. The DMC is responsible for servicing all debts except for Ch. 32, REPS, and Ch. 31 debts. 2. True 3. False | **Slide 19.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   ****QUESTION:**** The DMC is responsible for servicing all debts except for Ch. 32, REPS, and Ch. 31 debts. |
| Poll Question   1. Which debt type should Regional Offices *not* service? 2. Debts on Ch. 31 records 3. 10B Revolving Fund Loan (RFL) debts 4. REPS debts 5. Vendor Debts 6. Employee debt | **Slide 20.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:**** Which debt type should Regional Offices *not* service? |
| Out of Jurisdiction Debt  ROs should not process out-of-jurisdiction debt payments.   * When ROs receive of out-of-jurisdiction debt payments   + Send to DMC or proper station of jurisdiction for processing   + DMC/station of jurisdiction will handle these payments * DMC is responsible for all C&P and most education debts – stations should NOT process these payments locally * RPOs should service ONLY GI Bill Debts | **Slide **21**.** “Out of Jurisdiction Debt” |
| Out of Jurisdiction Debt, Cont.  Why shouldn’t my RO process these debt payments?   * Interferes with DMC collection process * Could result in premature referral to TOP or write-off   + DMC takes collection action based on the last activity in their system – not the last activity posted by the RO   + DMC system doesn’t recognize payments processed by ROs * May result in additional work for RO   + Unassociated funds   + Debit Vouchers for NSF checks | **Slide **22**.** “Out of Jurisdiction Debt, Cont.” |
| Out of Jurisdiction Debt, Cont.  If payment is received it should be transferred to DMC:   * Deposit funds into 3875 (temporary holding suspense account until they determine where to place the funds)   + Excess funds can be returned to payee using SF-1047, Public Voucher for Refund * If a physical check is received for an overpayment under DMC’s jurisdiction, send to DMC directly. If you do deposit it into the suspense account (3875), use CAATS to transfer the funds to DMC. | **Slide **23**.** “Out of Jurisdiction Debt, Cont.” |
| Poll Question   1. Why should ROs not process fiscal transactions on C&P debts? 2. Interferes with DMC collection process 3. Could result in premature referral to TOP or write-off 4. May result in additional work for RO 5. All of the Above 6. Just A and C | **Slide 24.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:**** Why should ROs not process fiscal transactions on C&P debts? |
| Debt Adjustments  Why are debts adjusted?   * To correct the amount of an existing debt   When are debts adjusted?   * Service Center request   + With appropriate supporting documentation   + After finance completes reviews / audits of the request and concurs * Veteran Inquiry   + Finance audits record and determines adjustment is necessary | **Slide **25**.** “Debt Adjustments” |
| Debt Adjustments, Cont.  When are debts adjusted?   * Unapplied returned payment * DMC request   + With appropriate request and explanation   + After finance completes review / audit of the record and concurs * Finance only has authority to write off debts that meet the requisites for termination in the VA Financial Policies and Procedures, Volume XII, Chapter 1l | **Slide **26**.** “Debt Adjustments, Cont.” |
| Debt Adjustments, Cont.  When would we NOT adjust a debt?   * If debt can be adjusted by award action   + Finance does not have authorities to write off debts incurred due to the business line’s administrative errors   + 08Es and 04Es should not routinely be used as work-arounds for proper processes * If documentation provided does not support the requested action   NOTE: For a clear and unmistakable error (CUE) case which an award action cannot correct the overpayment, the business lines should consider requesting an equitable relief on behalf of the Veteran in accordance with 38 USC 503(a). | **Slide **27**.** “Debt Adjustments, Cont.” |
| Poll Question   1. When would a Regional Office adjust the debt? Select all that apply. 2. When they have matured 3. When there’s an unapplied returned payment 4. When the Service Center or DMC requests an adjustment, they provide all supporting documentation, and Finance audits and concurs 5. When the Veteran requests an adjustment, Finance audits the record, and determines an adjustment is necessary | **Slide 28.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:**** When would a Regional Office adjust the debt? |
| Poll Question   1. Why is it important to coordinate with DMC? Select all that apply. 2. The DMC has the authority to process appropriate finance transactions 3. All station actions influence the DMC’s system and processes 4. To obviate the need for hardship cases 5. To increase the station’s debt workload | **Slide 29.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:**** Why is it important to coordinate with DMC? |
| Accounts Receivable – Audit Activity  For this activity, you will address these questions:   1. What debt type is a Chapter 31 debt? 2. When was debt established? Where did you find it? 3. Why was debt established? 4. What is overpayment period? 5. How did debt get cleared? 6. Where would you look for payment history? 7. Do an audit of the debt. | **S**lide **30**. Accounts Receivable – Audit Activity”  **REVIEW the questions on the slide.**  **REFER to the “Accounts Receivable – Audit Activity” worksheet that you were given as an attachment for the lesson.** |
| References  VBA’s Accounts Receivable:   * MP-4, Part IV, Chapter 5, Overpayments/Accounts Receivables * MP-4, Part IV, Chapter 11 Station Debt * VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs * VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs, Appendix F: Financial Transactions Description | **Slide **31**. “References”** |
| References, Cont.  VBA’s Accounts Receivable:   * VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs, Appendix L: Debt Types * Agent Cashier VBA Financial Procedures Guide, C-4 Collections and Disbursements | **Slide **32**. “References, Cont.”** |
| References, Cont.  Forms associated with Accounts Receivable:   * VA Form 5655, *Financial Status Report* * Electronic VA Form 4-1103A, *Accounts Receivable Record With Charges* * Disbursements | **Slide 33. “References, Cont.”** |
| References, Cont.  DMC:  Debt Management Center  P.O. Box 11930  St. Paul, MN 55111-0930  Phone: (800) 827-0648  (612) 713-6415  FAX: (612) 970-5688  dmc.ops@va.gov | **Slide 34. “References, Cont.”** |
| Lesson Wrap Up  Accounts Receivable   * Types of C&P and Education Receivables * Divisions responsible for various debt types * Processing RO Receivable Types * Role of the Debt Management Center (DMC) in debt processing * Procedure for handling Out-of-Jurisdiction debts and Debt Adjustments | Slide **35**. “Lesson Wrap Up” | |

Financial Audits: Offsets

| PowerPoint Slides | Notes |
| --- | --- |
| VBA OFM Financial Audits  Offsets | Slide “VBA OFM Financial Audits Offsets” |
| Ice Breaker  Have you ever processed an offset? | Slide “Ice Breaker” |
| Learning Objectives   * Define an offset * Explain the four common offset transactions: * Attorney Fees * Garnishments * Survivor Benefits Payments (SBP) * Revolving Fund Loans (RFL) * Describe Offset Transactions in FAS | Slide “Learning Objectives” |
| Offsets  What is an offset?   * Funds withheld from a benefit to be applied to another obligation * Funds withheld to prohibit receipt of concurrent benefits | Slide “Offsets” |
| Offsets, Cont.  Are they debts?  No   * A debt is a liability to pay for something owed. * An offset is a source of recovery for a liability. | Slide “Offsets, Cont.” |
| Four Common Offset Transactions   * Attorney Fees * Garnishments * Survivor Benefit Payments (SBP) * Revolving Fund Loans (RFL) | Slide “Four Common Offset Transactions” |
| Attorney Fees  What are they?  Direct payment of fees to accredited attorneys for representation provided on a particular claim.  When are they done?  When there is an attorney fee agreement in place. The agent and attorney fee coordinators (AAFC) in Compensation and Pension Services determines when attorney fee payments are appropriate and notifies Finance.  The AAFC computes the retroactive award due, the 20% for the attorney fee minus VA’s 5% assessment fee (not to exceed $100). | **Slide 7.** “Attorney Fees” |
| Attorney Fees, Cont.  What do we do?  Finance will;  1. Update their tracking spreadsheet  2. Conduct an audit, verifying the amount matches AAFC’s  3. Verify that the attorney is vendorized in FMS  4. Generate and authorize 18/31J transaction in FAS  5. Upload documents to the e-folder in VBMS  6. Release payment in CAATS from suspense fund 6279  7. Create form 1047, upload to e-folder in VBMS | **Slide 8.** “Attorney Fees, Cont.” |
| Attorney Fees – Sample Audit  Attorney’s Fees Sample Audit Screenshot | **Slide 9.** “Attorney Fees – Sample Audit” |
| Poll Question   1. **What is an offset?** 2. Funds withheld to prohibit receipt of concurrent benefits. 3. Something unpleasant. 4. A debt. 5. Funds withheld from a benefit to be applied to another obligation. | **Slide **10**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What is an offset? |
| Poll Question   1. **Why do we offset payments?** 2. A debt exists with DMC. 3. An apportionment exists. 4. There’s a helpless child payment 5. To pay attorney fees. 6. All of the above. 7. None. | **Slide **11**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** Why do we offset payments? |
| Poll Question   1. **An offset is a debt.** 2. True 3. False | **Slide **12**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   ****QUESTION:**** An offset is a debt. |
| Garnishments  What are they?  Court-ordered request to withhold funds from benefit payment for child support or alimony.  When are they done?  VA benefits are not garnishable.  However, if the Veteran waives a portion of their military retirement pay, a portion of their corresponding VA benefits may be garnished. | **Slide 13.** “Garnishments” |
| Garnishments, Cont.  What do we do?   * Have payroll verify if garnishee is an employee.   + Payroll garnishments take precedence over C&P garnishments. * Station receiving garnishment order should process the request. * Review SHARE to determine whether Veteran waived any portion of retirement pay and verify amount.   + Review Veterans Information Solution (VIS)   + Call DFAS | **Slide **14**.** “Garnishments, Cont.” |
| Garnishments – Military Payments Screen  Military Payment Verification Slide Screenshot | **Slide 15.** “Garnishments – Military Payments Screen” |
| Garnishments Next Steps  Send notification letter to Veteran.   * + Benefits will be withheld   + Include copies of court documents * Set-up withholding in FAS.   + Funds received held in suspense * Send to VSC when the Veteran is currently receiving benefits for the person(s) named in the garnishment order. VSC processes an award action to garnish withholding as an apportionment. | **Slide **16**.** “Garnishments Next Steps” |
| Survivor Benefits Payments  What are they?  An insurance plan for a surviving spouse, it’s an annuity payment from the deceased Veteran’s retirement income.  When are they done?  When a surviving spouse is entitled to both SBP and DIC.  What do we do?  As of July 26, 2019, Finance will **not** make any SBP offsets/deductions to DIC payments after the original award (or retro payment) is granted nor create any overpayment/debt. | **Slide **17**.** “Survivor Benefits Payments” |
| Survivor Benefits Payments, Cont.  New Policy Guidelines:   * VA must verify with DFAS or USCG prior to generating an original DIC award, that an overpayment does not exist. If an overpayment exist VA must offset the original grant (or retro payment) of DIC in the amount of the overpayment. * VA is not required to recoup SBP overpayments on a running award. DFAS’ RPC should establish arrangement with the annuitant to reduce future SBP payments and recoup any overpayments. | **Slide **18**.** “Survivor Benefits Payments, Cont.” |
| Revolving Fund Loans  What are they?  Interest-free loan advances intended to help VR&E program participants in emergency situations.  When are they done?  VBA will collect the RFL debt in installments by offsets from future payments of compensation, pension, subsistence allowance, educational assistance allowance, or by other available means over a 10-month period. | **Slide 19.** “Revolving Fund Loans” |
| Revolving Fund Loans, Cont.  What do we do?   * Examine a VA Form 28-1910, Application and Public Voucher for Advancement From the Vocational Rehabilitation Revolving Fund. * Coordination with the VR&E program staff determines that the Veteran is eligible for an RFL advance. * Verify that there are no outstanding balances from prior RFL advances. * Establish a 06B fiscal transaction and a 10B receivable to establish the loan EBT in C&P benefits. | **Slide **20**.** “Revolving Fund Loans, Cont.” |
| Poll Question   1. **While VA benefits are not garnishable, if the Veteran waives a portion of their military retirement pay, VA may garnish a portion of their corresponding VA benefits.** 2. True 3. False | **Slide **21**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   ****QUESTION:** While VA benefits are not garnishable, if the Veteran waives a portion of their military retirement pay, VA may garnish a portion of their corresponding VA benefits.** |
| Poll Question   1. **When should VA withhold for SBP?** 2. When VA realizes a surviving spouse is entitled to both SBP and DIC 3. After the DIC award is running. 4. When adjudicating the original DIC award 5. Six months after a running surviving spouse pension award 6. Never | **Slide **22**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** When should VA withhold for SBP?** |
| Poll Question   1. What should you review prior to taking action on an RFL request? | **Slide **23**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Write the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** What should you review prior to taking action on an RFL request?** |
| Poll Question   1. **Which source of recovery takes precedence on garnishment cases?** 2. **Take it from military retirement pay.** 3. **Take it from their VA benefit payments.** 4. **Take it from their VA payroll.** | **Slide **24**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   ****QUESTION:** Which source of recovery takes precedence on garnishment cases?** |
| RO Offsets Transactions in FAS   * 63C – Offset sent to RO Jurisdiction * 31J – Offset for Attorney Fees * 06B/10B – Offset for RFL | **Slide 25. “RO Offsets Transactions in FAS”** |
| 63C Offsets  When are these used?   * To establish garnishment withholdings. * To establish Survivor Benefit Plan (SBP) withholdings for DFAS debt. * To send funds to the RO of jurisdiction when the file/payee numbers are NOT the same in the benefit that has the debt and the benefit being offset. | **Slide 26. “63C Offsets”** |
| 63C Offsets, Cont.  Who does them?   * RO finance staff   What is the process in VETSNET?   * Do an 18 transaction, deduction type 63C * Input monthly amount to be withheld * Input proper effective date * Beware of the “end date” field! * Input original (total) amount if appropriate * Click on “Monthly Recurring” or “Retro Award” radio buttons * Funds are deposited directly into the station’s suspense account | **Slide 27. “63C Offsets**, Cont.” |
| FAS within VETSNET  FAS within VETSNET Screenshot.  FAS is used to review financial records, apply payments to debts, and review and print FAS reports. | Slide **28**. “FAS within VETSNET” |
| Offset Adjustments  VETSNET   * 18A to increase * 18A to decrease or clear the offset amount * 18A to change the deduction amount * 18A to stop offset * 02C to change the begin/end date or collection status | **Slide 29. “Offset Adjustments”** |
| Other Offset Transactions in FAS/BDN   * 61C Offset sent to DMC * 66C Offset sent to St. Louis for REPS debt * 67C Offset sent to DMC for education debt * 68C Offset sent to DMC for medical debt | **Slide 30. “**Other Offset Transactions in FAS/BDN” |
| 61C Offset  When are these used?  To send funds directly to DMC where the file/payee numbers are the same in the benefit that has the debt and the benefit being offset.  Who does these?  DMC | **Slide 31. “61C Offsets”** |
| Poll Question   1. **Match the FAS transactions with their ‘definition’:** 2. 61C \_\_\_ 3. 63C \_\_\_ 4. 66C \_\_\_ 5. 67C \_\_\_ 6. 68C \_\_\_ 7. 31J \_\_\_   …………………………………..   1. “Offset for attorney fees” 2. “Offset sent to DMC for Education Debt” 3. “Offset sent to DMC for Medical Debt” 4. “Offset sent to RO of Jurisdiction” 5. “Offset sent to St. Louis for REPS debt” 6. “Offset sent to DMC” | **Slide **32**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Match the definitions to the corresponding FAS transaction below. 3. Complete your answers before time is up.   ****QUESTION:** Match each of the FAS transactions with their ‘definition’.**   1. 61C \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 2. 63C \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 3. 66C \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 4. 67C \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 5. 68C \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 6. 31J \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Poll Question   1. **When do you work a 61C Offset?** 2. To send funds directly to DMC where the file/payee numbers are the same in the benefit that has the debt and the benefit being offset. 3. **To send funds to the RO of jurisdiction when the file/payee numbers are NOT the same in the benefit that has the debt and the benefit being offset.** 4. To establish an offset for overpayment. 5. To send funds directly to DMC when there is no existing file number. | **Slide **33**.** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** When do you work a 61C Offset? |
| ****Offsets – Audit Activity****  **For this activity, you will compute attorney fee withholding based on VSC’s request and by answering the following questions:**   1. **What is the period involved in this audit?** 2. **What is the amount of the Attorney Fee withholding?** 3. **What transaction do you do and in what system?** 4. **Where are the funds held until released?** 5. **How long should they be held?** 6. **How many audits are required and who should sign them?** | **Slide 34. “Offsets – Audit Activity”**  **REFER to the “Offsets – Audit Activity” worksheet in the lesson attachments you were previously provided via email.** |
| References  VBA’s Offsets:   * VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs   VBA Attorney Fees:   * 38 CFR, Part 14 * 38 CFR 14.636 * VBA Financial Procedures Guide, Ch. 5, B-1.6 (Attorneys Fees)   VBA’s Garnishment:   * VBA Financial Procedures Guide, Ch. 5, Sec. 5.7, E * M21-1MR, Part III, Subpart 5, Chapter 3, Section D | **Slide **35**. “References”** |
| References, Cont.  VBA’s SBP:   * M21-1MR, Part IV, Subpart 3, Ch. 3, Section F – Survivor Benefit Plan   VBA’s RFL:   * VBA Financial Procedures Guide, Ch. 5, Section B-2.14 | **Slide **36**. “References**, Cont.**”** |
| **Lesson Wrap Up**  Offsets are defined as funds that are withheld from a benefit to be applied to another obligation or funds withheld to prohibit receipt of concurrent benefits.  **Recognize the four common offset transactions, including:**   1. **Attorney Fees** 2. **Garnishments** 3. **Survivor Benefits Payments** 4. **Revolving Fund Loans**   **Recall Offset Transactions in FAS are:**   * **36C – Offset sent to RO of jurisdiction** * **31J – Offset for attorney fees** * **06B/10B – Offset for RFL** | **Slide 37. “Lesson Wrap Up”** |

Financial Audits: Audits

| PowerPoint Slides | Notes |
| --- | --- |
| VBA OFM Financial Audits  Audits | Slide “VBA OFM Financial Audits – Audits” |
| Ice Breaker  **What part of conducting an audit do you find the most difficult?** | Slide “Ice Breaker” |
| Learning Objectives   * List reasons for conducting an audit * Identify information sources used when conducting an audit * Define general audit guidelines * Describe the process of conducting an audit | Slide “Learning Objectives” |
| Reasons for Audits   * Verify the accuracy of payment * Verify authenticity of a debt * Review special pay * Review Out of System award | Slide “Reasons for Audits” |
| Request for Audits   * Inquiry from payee * Inquiry from business line * Inquiry from IG/DMC/CO * Inquiry from Congress * Fiscal Audit Worksheet review | Slide “Request for Audits” |
| Information Sources   * SHARE corporate record & payment history * VBMS awards, ratings & electronic folder * VETSNET award history * FAS transaction/payment history * TCIS   + Treasury payment history applications * CAROLS   + Debt Management Center’s (DMC) Centralized Accounts Receivable On-Line System (CAROLS) | Slide “Information Sources” |
| Other Information Sources   * C&P Rate Charts   + <http://vbaw.vba.va.gov/bl/21/publicat/Manuals/Rates/rates_home.htm> * C&P Schedule of Operations   + <https://vaww.vashare.vba.va.gov/sites/HIN-282Ops/ProdAnal/default.aspx> * Other VA employees (SMEs)   + Institutional knowledge * The Image Management System (TIMS) – Regional Processing Office (RPO) and DMC use   + Electronic Education records | Slide “Other Information Sources” |
| Poll Question   1. It is okay to do a financial audit on a payee’s record if Congress asks for one? 2. True 3. False | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION:** It is okay to do a financial audit on a payee’s record if Congress asks for one. |
| Poll Question   1. When are other instances when you would do a financial audit? 2. To verify a special pay request 3. When OFO asks for one 4. To verify a payment 5. Verify an out of system payment 6. A, B, and C 7. A, C, and D 8. All of the above | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** When are other instances when you would do a financial audit? |
| Poll Question   1. List three pertinent information sources for your audit. | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Write the best answer to complete the question on the whiteboard. 3. Complete your answers before time is up.   **QUESTION:** List three pertinent information sources for your audit. |
| Award History   * Review SHARE corporate record   + Award/Rating tab, Award Information * Review Awards   + VBMS-A module   + VETSNET Awards module | **Slide** “Award History” |
| Reading an Award   * Entitlement   + Pension vs. Compensation   + Income vs. Rating Disability * Payee Number and Dependents * Award Periods * Award Amount * Net Amount * Withholding | **Slide** “Reading an Award” |
| Reading an Award, Cont.  Screenshot of an Awards screen | **Slide** “Reading an Award, Cont.” |
| Reading an Award, Cont.  Screenshot of an Awards screen | **Slide** “Reading an Award, Cont.” |
| Reading an Award, Cont.   * School age or helpless adult * Income * Prior net award data * Authorized date * Handwritten notes * Offset recoupments | **Slide** “Reading an Award, Cont.” |
| Payment History  Review SHARE payment history:   * Date * Amount * Type of Payment * Account Info * Address * Return payment history | **Slide** “Payment History” |
| Payment History, Cont.  Screenshot of SHARE Payment History screen | **Slide** “Payment History, Cont.” |
| FAS Transaction History   * Reflects every transaction processed against each record * Complete history * Data not well organized   + In date order   + NOT in transaction order * Amount shown in “paid” column may not have been issued   + Validate on FAS payment screen | **Slide** “FAS Transaction History” |
| FAS Transaction History, Cont.  Screenshot of FAS Transaction History screen | **Slide** “FAS Transaction History, Cont.” |
| Poll Question   1. The amount shown in the “paid” column of the FAS Transaction History always reflects issued payments. 2. True 3. False | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION:** The amount shown in the “paid” column of the FAS Transaction History always reflects issued payments. |
| TCIS   * Treasury Check Information System (TCIS) * Payment Status   + For direct deposit   + For paper checks * Limited payment history   + Approximately 7 years (information requests beyond 7 years require additional steps) * View and print endorsed checks * Search by claim number, check number, or ACH number | **Slide** “TCIS”  **Refer to TCIS attachment (MS Word document) that was previously provided via email as a lesson attachment.** |
| TCIS, Cont.  Screenshot of the TCIS reclaim screen. | **Slide** “TCIS, Cont.” |
| The Barring Act  The Barring Act states that finance can only address payment of non-receipt claims received within 6 years.  31 USC 3702 Barring Act: VAOPGCPREC 19-95 | **Slide** “The Barring Act” |
| CAROLS   * Debt status information   + Debt type   + Hospital phone number (for medical debts)   + Notes field (for special information) * Payments and offset information   + Hardship refund   + Cash payment   + Award offsets   + TOP payments   + Interest and administrative fees * Debt correspondence history | **Slide** “CAROLS” |
| Poll Question   1. What types of documents can you find in VBMS? 2. **Notification Letters** 3. **Correspondence** 4. **Awards** 5. **All of the above** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What types of documents can you find in VBMS? |
| Poll Question   1. What three types of information can you find in CAROLS? | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Write the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What three types of information can you find in CAROLS?  1.  2.  3. |
| General Audit Guidelines   * VA always counts 30-days in a month * Regular monthly entitlement are paid a month in arrears * Regular monthly entitlement are paid the 1st of the month   + 1st of the month a holiday or weekend - Paid on last workday of previous month * Use the NET rate NOT the gross rate   + When there is a difference between the two   + E.g., other withholdings, separation / retired pay, etc. | **Slide** “General Audit Guidelines” |
| General Audit Guidelines, Cont.   * “Begin date” on award is the date the stated rate becomes effective. * Stop audit calculations as of date last paid. * Make sure that your “Paid” period exactly matches your “Due” period. | **Slide** “General Audit Guidelines, Cont.” |
| General Audit Guidelines, Cont.   * Amended awards begin on the first date a change is necessary.   + Can result in retro payments due/a debt owed   + Date amended award processed is the key to accurately determining retro payment or debt amount * Annual cost of living adjustments (COLAs) may not show on the award.   + Verify in VBMS, VETSNET, Share, or rate charts | **Slide** “General Audit Guidelines, Cont.” |
| Poll Question   1. Which of the following statements are true? 2. **VA always count 30 days in a month** 3. **In most cases, benefits are paid monthly in arrears** 4. **If the first day of the month is a holiday or weekend, payee gets paid on the first workday of the month** 5. **Use the gross rate NOT the net rate** 6. **A and C** 7. **A and B** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** Which of the following statements are true? |
| Poll Question   1. The “begin date” on an award is the date the stated rate becomes effective. 2. True 3. False | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION:** The “begin date” on an award is the date the stated rate becomes effective. |
| Poll Question   1. What is important to know about amended awards? 2. **They begin on the first date a change is necessary** 3. **They can result in retro payments due or a debt owed** 4. **The date they processed is the key to accurately determining retro payment or debt amount** 5. **All of the above** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What is important to know about amended awards? |
| Conducting the Audit   1. Receive request for audit. 2. Determine it is truly an audit request. 3. Determine audit parameters. 4. Assemble pertinent information. 5. Create the audit in MS Excel. 6. Communicate the results. | **Slide** “Conducting the Audit” |
| Is This an Audit?  Screenshot of an audit request. | **Slide** “Is This an Audit?” |
| Is This an Audit?, Cont.  Screenshot of an audit request. | **Slide** “Is This an Audit?, Cont.” |
| Audit Example  Example of an audit request submitted by a Veteran. | **Slide** “Audit Example” |
| Audit Parameters  Desired audit outcome:   * What question is being asked? * What is really needed? * Is it really a fiscal audit request? | **Slide** “Audit Parameters” |
| Poll Question   1. What question(s) should you ask yourself when identifying the desired audit outcome? 2. **What question is being asked?** 3. **Is it really a fiscal audit request?** 4. **What information is needed?** 5. **All of the above** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What question(s) should you ask yourself when identifying the desired audit outcome? |
| Poll Question   1. Which of the following questions should your audit results answer? 2. **Was payment / debt correct?** 3. **Did payment reflect proper number of dependents?** 4. **Was proper amount withheld?** 5. **Is benefit retroactive amount correct?** 6. **All of the above** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** Which of the following questions should your audit results answer? |
| Conducting the Audit   * Determine if it is a valid audit request. * Identify award period in question.   + May cover several awards.   + May only involve one. * Conduct research. | **Slide** “Conducting the Audit” |
| Conducting the Audit, Cont.   * Review documentation.   + Review awards in chronological order   + Determine what was actually paid for that period (PAID)   + Determine what beneficiary was due for the same period (DUE) * Tool available   + Audit calculator spreadsheets | **Slide** “Conducting the Audit, Cont.” |
| Conducting the Audit, Cont.   * Paid and due   + Was payment/debt correct? * Number of dependents   + Did payment reflect proper number of dependents? * Withholdings   + Was proper amount withheld?   + Is remaining balance correct? * Retro benefits   + Is benefit retroactive amount correct? | **Slide** “Conducting the Audit, Cont.” |
| Conducting the Audit, Cont.   * If figures do not match;   + Payment - VA owes payee, or   + Debt - payee owes VA * Take appropriate fiscal action needed when necessary * Provide appropriate detailed responses to requestor | **Slide** “Conducting the Audit, Cont.” |
| Audit Response Letter Example  Screenshot of an example of an audit response letter to a Veteran | **Slide** “Audit Response Letter Example” |
| Poll Question   1. The award period in question will always cover several awards. 2. True 3. False | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Determine whether the answer is True or False. 3. Complete your answer before time is up.   **QUESTION:** The award period in question will always cover several awards. |
| Poll Question   1. What do you do when you review your documentation? 2. **Review awards in date order** 3. **Determine what payee was paid** 4. **Determine what payee was due for the same period** 5. **All of the above** 6. **None of the above** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What do you do when you review your documentation? |
| Poll Question   1. What tool can you use to help you in figuring your audits? 2. **Audit Calculator Spreadsheet** 3. **MS Access** 4. **TCIS** 5. **VBMS-A** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What tool can you use to help you in figuring your audits? |
| Poll Question   1. What do you ask yourself if the payment history does not equal the award amount? 2. **Was there a rounding or formula error in Excel?** 3. **Was there an insurance / SBP premium withheld, a debt, a garnishment, or an offset for another benefit debt?** 4. **Was there an incorrect benefit determination?** 5. **What station was involved in the initial award determination?** 6. **When can I retire?** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What do you ask yourself if the payment history does not equal the award amount? |
| Poll Question   1. What do you do when you’ve completed your audit? 2. **Call the Veteran** 3. **Take appropriate fiscal action, if needed** 4. **Generate a white paper** 5. **Provide appropriate detailed response** 6. **B and D** | **Slide** “Poll Question”  **DIRECTIONS:**   1. Read the poll question provided. 2. Choose the best answer to complete the question. 3. Complete your answers before time is up.   **QUESTION:** What do you do when you’ve completed your audit? |
| Completing an Audit – Activity #1  For this activity, you will address these questions:   1. What kind of benefits is the veteran receiving – compensation or pension? How can you tell? 2. Is the veteran receiving benefits for any dependents?  * Dependent(s): Yes/No * Spouse: Yes/No * Child(ren): Yes/No * How many?  1. What was the reason for the amended award? 2. What was the result of the 06/15/18 award? | **Slide “Completing an Audit – Activity #1”**  **REFER to the “Completing an Audit – Activity #1” in the Audit lesson attachments you were previously emailed.** |
| Completing an Audit – Activity #2  For this activity, you will address these questions:   1. You received an Audit Error Worksheet (AWE) from VSC. What do you need to check before processing? 2. Did you receive the appropriate request form? 3. Do file numbers and veteran's name match the DFAS worksheet attached? 4. What timeframe does the AEW cover? 5. How long do you have to process? 6. What action(s) needs to be taken? | **Slide “Completing an Audit – Activity #2”**  **REFER to the “Completing an Audit – Activity #2” worksheet in the Audit lesson attachments you were previously emailed.** |
| Completing an **Audit – Activity** #3  For this activity, you will address these questions:   1. Read the 21-4138 Inquiry. Is an audit needed on this account? Yes or No? 2. Is the Veteran being paid for any dependents? If so, what is/are the dependents’ relationships to the Veteran? 3. What Finance action is requested? 4. What timeframe are we reviewing? MM/DD/YY to MM/DD/YY 5. Are there any other potential issues on this file? 6. Do those issues impact our request? Yes or No? 7. What resources do we need to complete this request? 8. Provide the Veteran a response. | **Slide “Completing an Audit – Activity #3”**  **REFER to the “Completing an Audit – Activity #3” worksheet in the Audit lesson attachments you were previously emailed.** |
| Completing an **Audit – Activity** #4  For this activity, you will address these questions:   1. What kind of benefit is the Veteran receiving – Compensation or Pension? How can you tell? 2. Is the Veteran receiving benefits for any dependents? If so, is he being paid for a spouse? Children? How many?  * Dependent(s): Yes / No * Spouse: Yes / No * Child(ren): Yes / No * How Many?  1. What timeframe are we reviewing? MM/DD/YY to MM/DD/YY 2. Are there any other potential issues on this file? | **Slide “Completing an Audit – Activity #4”**  **REFER to the “Completing an Audit – Activity #4” worksheet in the Audit lesson attachments you were previously emailed.** |
| Completing an **Audit – Activity** #4, Cont.   1. Do those issues impact our request? 2. What resources do we need to complete this request? 3. What was the result of the award?  * No Change * Debt (Period?) (Amount $?) * Retroactive payment (Period?) (Amount $?) | **Slide “Completing an Audit – Activity #4, Cont.”** |
| References  VBA’s Audits   * Schedule of Operations - [https://vaww.vashare.vba.va.gov/sites/HIN-282Ops/ProdAnal/Shared Documents/Forms/AllItems.aspx](https://vaww.vashare.vba.va.gov/sites/HIN-282Ops/ProdAnal/Shared%20Documents/Forms/AllItems.aspx) * [VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs](https://vbaw.vba.va.gov/VBAORM/fin/fin241c/ro_guides/Chapter_5_BenefitPrograms.docx) * [VBA Financial Procedures Guide, Chapter 5, Financial Transactions for VBA Benefit Programs B-1.5](https://vbaw.vba.va.gov/VBAORM/fin/fin241c/ro_guides/Chapter_5_BenefitPrograms.docx) | **Slide “References”** |
| Lesson Wrap Up   * List reasons for conducting an audit * Identify information sources used when conducting an audit * Define general audit guidelines * Describe the process of conducting an audit | **Slide “Lesson Wrap Up”** |