

# **Nonprofit Research and Education Corporations (NPCs) Data Collection**

## **Annual Report Template**

VA Form 10-10073

## **NPC Audit Actions Items Remediation Plans**

VA Form 10-10073A

## **NPPO Internal Control Questionnaire**

VA Form 10-10073B

## **NPPO Operations Oversight Questionnaire**

VA Form 10-10073C

**OMB 2900-0783**

### **A. JUSTIFICATION**

- 1. Explain the circumstances that make the collection of information necessary. Identify legal or administrative requirements that necessitate the collection of information.**

#### **The NPC Annual Report Template, VA Form 10-10073**

The NPC Annual Report Template is required from each of the 86 VA Affiliated Nonprofit Research and Education Corporations (NPCs). USC, Title 38, Part V, Chapter 73, Subchapter IV, Section 7366. Accountability and Oversight states “(b) each such corporation (NPC) shall submit to the Secretary (Department of Veterans Affairs (DVA)) an annual report providing a detailed statement of its operations, activities, and accomplishments during that year.” The individual annual reports are combined into a NPC Annual Report to Congress. The Congress and top level VA executives use the combined NPC Annual Report to Congress to monitor the progress of the NPC program as a whole. Additionally, VHA’s Nonprofit Oversight Board and Nonprofit Program Office (NPPO) use information submitted in the NPC Annual Report Templates for oversight purposes.

The combined NPC Annual Report to Congress is described in Section 7366 (d) “The Secretary (DVA) shall submit to the Committees on Veterans’ Affairs of the Senate and House of Representatives an annual report on the corporations (NPCs) established under this subchapter.” Section 7366(d) goes on to list some of the specific information required by Congress. The sources for all of the information contained in the NPC Annual Report to Congress are the individual NPC Annual Report Templates submitted by each of the NPCs.

Any information that is collected in the NPC Annual Report Template from the NPCs that is not used in preparing the NPC Annual Report to Congress is used by VA in the conduct of its oversight of the NPCs. Also, any information collected and not used in the NPC Annual Report to Congress may be used in future NPC Annual Reports to Congress if, in VA’s sole discretion, the future Report would be more meaningful or useful to Congress and others with the information not previously used.

Section 7366 (a)(1)(A) states “The records of a corporation (NPC) established under this subchapter shall be available to the Secretary (DVA).” The Secretary DVA has delegated this authority to the Under Secretary for Health who chairs VHA’s Nonprofit Oversight Board. The Nonprofit Oversight Board directly oversees the NPCs and has approved an NPC Oversight Plan to be carried out by the Nonprofit Program Office (NPPO). The approved NPC Oversight Plan includes the use of the NPC Annual Report

Template and information taken from the individual NPC Annual Report Templates, regardless of whether or not VA currently deems that information to be important enough for inclusion in the NPC Annual Report to Congress.

Another subsection of §.7366 requires VA oversight of the NPCs. Section 7366 (a)(1)(B) states “For purposes of sections 4(a)(1) and 6(a)(1) of the Inspector General Act of 1978, the programs and operations of such a corporation (NPC) shall be considered to be programs and operations of the Department (VA) with respect to which the Inspector General of the Department (VA) has responsibilities under such Act.” The VA Office of the Inspector General issued its report number 07-00564-121 on May 5, 2008 calling for improved oversight of the NPCs by VHA. VHA has substantially agreed with the findings and recommendations made by the VA OIG.

Other legal authority for this data collection is found in 38 USC, Part I, Chapter 5, Section 527, Evaluation and Data Collection, authorizes the collection of data that allows for measurement and evaluation of the Department of Veterans Affairs programs, the goal of which is improved health care for Veterans. The sole purpose of the NPCs is to support VA research and education, thereby promoting improved healthcare for Veterans.

Additional specific oversight of the NPCs outside of VA by the Comptroller General is authorized in Section 7366 (a)(2) which states “Such a corporation (NPC) *shall be considered an agency* (emphasis added) for purposes of section 716 of title 31 (relating to availability of information and inspection of records by the Comptroller General).

#### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

VHA’s Nonprofit Program Office (NPPO) has responsibility for oversight of the 86 VA Affiliated Nonprofit Research and Education Corporations (NPCs). USC, Title 38, Part V, Chapter 73, Subchapter IV, Section 7366. Accountability and oversight states at (a) (1) (A) “The records of a corporation (NPC) established under this subchapter shall be available to the Secretary (DVA).” The Secretary DVA has delegated this oversight authority to the Under Secretary for Health who chairs VHA’s Nonprofit Oversight Board. The Nonprofit Oversight Board directly oversees the NPCs and has approved an NPC Oversight Plan to be carried out by the NPPO. The approved NPC Oversight Plan includes reviews and audits of the NPCs. The NPC Audit Action Items Remediation Plans form is an important part of NPPO oversight of the NPCs. It will help assure that deficiencies found in audits done by independent outside auditors are corrected.

Another subsection of §.7366 requires VA oversight of the NPCs. Section 7366 (a) (1) (B) states “For purposes of sections 4(a) (1) and 6(a) (1) of the Inspector General Act of 1978, the programs and operations of such a corporation (NPC) shall be considered to be programs and operations of the Department (VA) with respect to which the Inspector General of the Department (VA) has responsibilities under such Act.” The VA Office of the Inspector General issued its report number 07-00564-121 on May 5, 2008 calling for improved oversight of the NPCs by VHA. VHA has substantially agreed with the findings and recommendations made by the VA OIG.

The VA OIG’s report stressed the importance of having more oversight by VHA of the NPCs’ operations and financial management. It specifically called upon NPPO to be “responsible for providing oversight and guidance affecting operations and financial management, improving accountability, and ensuring deficiencies are corrected” (emphasis added). As noted above, the NPC Audit Action Items Remediation Plans information collection will help ensure that deficiencies are corrected.

Other legal authority for this data collection is found in 38 USC, Part I, Chapter 5, Section 527 that authorizes the collection of data that allows for measurement and evaluation of the Department of Veterans Affairs programs, the goal of which is improved health care for Veterans. The sole purpose of the NPCs is to support VA research and education, thereby promoting improved healthcare for Veterans.

Additional specific oversight of the NPCs outside of VA by the Comptroller General is authorized in Section 7366 (a)(2) which states “Such a corporation (NPC) *shall be considered an agency* (emphasis added) for purposes of section 716 of title 31 (relating to availability of information and inspection of records by the Comptroller General).

### NPPO Internal Control Questionnaire, VA Form 10-10073B

VHA’s Nonprofit Program Office (NPPO) has responsibility for oversight of the 86 VA Affiliated Nonprofit Research and Education Corporations (NPCs). USC, Title 38, Part V, Chapter 73, Subchapter IV, Section 7366. Accountability and oversight states at (a) (1) (A) “The records of a corporation (NPC) established under this subchapter shall be available to the Secretary (DVA).” The Secretary DVA has delegated this oversight authority to the Under Secretary for Health who chairs VHA’s Nonprofit Oversight Board. The Nonprofit Oversight Board directly oversees the NPCs and has approved an NPC Oversight Plan to be carried out by the NPPO. The approved NPC Oversight Plan includes reviews and audits of the NPCs. Internal controls questionnaires like the one used by NPPO are commonly used in conducting reviews and audits.

Another subsection of §.7366 requires VA oversight of the NPCs. Section 7366 (a) (1) (B) states “For purposes of sections 4(a) (1) and 6(a) (1) of the Inspector General Act of 1978, the programs and operations of such a corporation (NPC) shall be considered to be programs and operations of the Department (VA) with respect to which the Inspector General of the Department (VA) has responsibilities under such Act.” The VA Office of the Inspector General issued its report number 07-00564-121 on May 5, 2008 calling for improved oversight of the NPCs by VHA. The VA OIG’s report stressed the importance of having better internal controls in the NPCs and more oversight by VHA of the NPCs’ internal controls. VHA has substantially agreed with the findings and recommendations made by the VA OIG.

Other legal authority for this data collection is found in 38 USC, Part I, Chapter 5, Section 527 that authorizes the collection of data that allows for measurement and evaluation of the Department of Veterans Affairs programs, the goal of which is improved health care for Veterans. The sole purpose of the NPCs is to support VA research and education, thereby promoting improved healthcare for Veterans.

Additional specific oversight of the NPCs outside of VA by the Comptroller General is authorized in Section 7366 (a)(2) which states “Such a corporation (NPC) *shall be considered an agency* (emphasis added) for purposes of section 716 of title 31 (relating to availability of information and inspection of records by the Comptroller General).

### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

VHA’s Nonprofit Program Office (NPPO) has responsibility for oversight of the 86 VA Affiliated Nonprofit Research and Education Corporations (NPCs). USC, Title 38, Part V, Chapter 73, Subchapter IV, Section 7366. Accountability and oversight states at (a) (1) (A) “The records of a corporation (NPC) established under this subchapter shall be available to the Secretary (DVA).” The Secretary DVA has delegated this oversight authority to the Under Secretary for Health who chairs VHA’s Nonprofit Oversight Board. The Nonprofit Oversight Board directly oversees the NPCs and has approved an NPC Oversight Plan to be carried out by the NPPO. The approved NPC Oversight Plan includes reviews and

audits of the NPCs. Operations oversight questionnaires like the one used by NPPO are commonly used in conducting operational reviews.

Another subsection of §.7366 requires VA oversight of the NPCs. Section 7366 (a) (1) (B) states “For purposes of sections 4(a) (1) and 6(a) (1) of the Inspector General Act of 1978, the programs and operations of such a corporation (NPC) shall be considered to be programs and operations of the Department (VA) with respect to which the Inspector General of the Department (VA) has responsibilities under such Act.” The VA Office of the Inspector General issued its report number 07-00564-121 on May 5, 2008 calling for improved oversight of the NPCs by VHA. The VA OIG’s report stressed the importance of having more oversight by VHA of the NPCs’ operations. VHA has substantially agreed with the findings and recommendations made by the VA OIG.

Other legal authority for this data collection is found in 38 USC, Part I, Chapter 5, Section 527 that authorizes the collection of data that allows for measurement and evaluation of the Department of Veterans Affairs programs, the goal of which is improved health care for Veterans. The sole purpose of the NPCs is to support VA research and education, thereby promoting improved healthcare for Veterans.

Additional specific oversight of the NPCs outside of VA by the Comptroller General is authorized in Section 7366 (a)(2) which states “Such a corporation (NPC) *shall be considered an agency* (emphasis added) for purposes of section 716 of title 31 (relating to availability of information and inspection of records by the Comptroller General).

**2. Indicate how, by whom, and for what purposes the information is to be used; indicate actual use the agency has made of the information received from current collection.**

**The NPC Annual Report Template, VA Form 10-10073**

Since 1988 when the enabling legislation for the NPCs was passed, annual reports have been obtained from each NPC and combined into an NPC Annual Report to Congress. Congress uses the combined NPC Annual Report to Congress to monitor the progress of the overall NPC program it created. The NPC Annual Report to Congress is also used by top-level VA executives to evaluate the program and to recommend changes where needed. VHA’s Nonprofit Oversight Board and the Nonprofit Program Office use both the combined NPC Annual Report to Congress and the individual NPC Annual Report Templates to monitor and oversee the NPCs. Trend analyses and other financial information are analyzed for each NPC and judgments made about each NPC’s progress, financial viability, stewardship of assets, and accomplishments.

**NPC Audit Actions Items Remediation Plans, VA Form 10-10073A**

The NPC Audit Action Items Remediation Plans information collection is used in to review the NPCs’ remedies for audit deficiencies and recommendations. The major object of the information collection is to help ensure that the proper corrective action is actually taken. If any of the remediation plans submitted are inadequate, then NPPO will make recommendations for sound, workable remedies.

**NPPO Internal Control Questionnaire, VA Form 10-10073B**

The NPPO Internal Control Questionnaire, or portions of it, will be used in conducting reviews, audits and investigations of the NPCs. The major object of the questionnaire is to uncover weaknesses and lapses in internal controls. NPPO will then make recommendations for improved internal controls wherever there are weaknesses or lapses. The questionnaire may also be used as a voluntary self-assessment by the NPCs.

**NPPO Operations Oversight Questionnaire, VA Form 10-10073C**

The NPPO Operations Oversight Questionnaire, or portions of it, will be used in conducting operational reviews of the NPCs. The major object of the questionnaire is to uncover operating problems and areas that need improvement. NPPO will then make recommendations for operations improvements wherever problems or opportunities for improvement are found. The questionnaire may also be used as a voluntary self-assessment by the NPCs.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.**

#### The NPC Annual Report Template, VA Form 10-10073

The NPC Annual Report Template is prepared and submitted electronically. Electronic preparation and submission are the most efficient and cost effective means. Having the Report prepared and submitted by electronic means also expedites its review, compilation, handling and storage by VA.

#### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

The NPC Audit Action Items Remediation Plans information collection will be pre-populated with the NPC's name, city and state, date of the request, audit firm name, audit management letter date and the audit action items to be remedied. It will then be sent to the NPC's Executive Director electronically by email. Responses with remediation plans detailed will be emailed back to the NPPO. NPPO will review the proposed remedies and, if necessary, discuss them by phone or in person with the Executive Director and other NPC management. Adjustments will be made to the proposed remedies if they are not initially satisfactory.

#### NPPO Internal Control Questionnaire, VA Form 10-10073B

The NPPO Internal Control Questionnaire will be pre-populated with the NPC's name, the name of the person answering the questions, and the date. It will then be sent to the NPC's Executive Director electronically in advance of the on-site review or audit. Answers to the questions will be discussed with the Executive Director and other NPC management in the course of the on-site review or audit. If it is more expeditious for the respondent, the answers to the questionnaire can be submitted back to NPPO electronically.

#### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

The NPPO Operations Oversight Questionnaire will be pre-populated with the NPC's name, the name of the person answering the questions, and the date. It will then be sent to the NPC's Executive Director electronically in advance of the review. Answers to the questions will be discussed with the Executive Director and other NPC management in the course of the review. If it is more expeditious for the respondent, the answers to the questionnaire can be submitted back to NPPO electronically.

- 4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

#### The NPC Annual Report Template, VA Form 10-10073

There is only one NPC Annual Report Template required from the NPCs each year that covers the entire year. There are no similar interim or other regular reports required.

### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

The NPC Audit Action Items Remediation Plans information collection does not duplicate any other inquiries from NPPO or VA. Also, the NPC Audit Action Items Remediation Plans information collection will refer to the most recent audit only, not to any prior audits.

### NPPO Internal Control Questionnaire, VA Form 10-10073B

The NPPO Internal Control Questionnaire does not duplicate any other questionnaires from NPPO or VA. Also, the NPPO Internal Control Questionnaire will always be answered as of the present time and will never inquire about the status of the NPC's internal controls as of any prior time period.

### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

The NPPO Operations Oversight Questionnaire does not duplicate any other questionnaires from NPPO or VA. Also, the NPPO Internal Control Questionnaire will always be answered as of the present time and will never inquire about the status of the NPC's operations as of any prior time period or date.

## **5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

### The NPC Annual Report Template, VA Form 10-10073

The majority of NPCs are small entities, so every effort has been made to keep the NPC Annual Report Template easy to use and economical. All of the NPCs, large and small, have been preparing similar templates electronically for several years. Most of them are experienced with the existing template and find it easy to work with.

### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

The majority of NPCs are small entities, so every effort has been made to keep the NPC Audit Action Items Remediation Plans form easy to use and economical.

### NPPO Internal Control Questionnaire, VA Form 10-10073B

The majority of NPCs are small entities, so every effort has been made to keep the NPPO Internal Control Questionnaire easy to use and economical.

### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

The majority of NPCs are small entities, so every effort has been made to keep the NPPO Operations Oversight Questionnaire easy to use and economical.

## **6. Describe the consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently as well as any technical or legal obstacles to reducing burden.**

### The NPC Annual Report Template, VA Form 10-10073

As noted above under item 1, the NPC Annual Report Template is needed to meet specific legal reporting requirements, specific legal oversight requirements, and general oversight and management requirements. The information developed is expected annually by users and is used both inside and outside of the Federal government.

### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

As noted above under item 1, the NPC Audit Action Items Remediation Plan information collection is needed to meet specific legal oversight requirements, as well as, general oversight and management requirements. The NPC Audit Action Items Remediation Plan form is an essential review and oversight

tool. The information and recommendations developed from information collection will strengthen the operations of the NPCs and improve VA oversight.

#### NPPO Internal Control Questionnaire, VA Form 10-10073B

As noted above under item 1, the NPPO Internal Control Questionnaire is needed to meet specific legal oversight requirements, as well as, general oversight and management requirements. The NPPO Internal Control Questionnaire is an essential review, audit and investigation tool. The information developed from the questionnaire will strengthen the NPCs' internal controls and benefit them operationally.

#### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

As noted above under item 1, the NPPO Operations Oversight Questionnaire is needed to meet specific legal oversight requirements, as well as, general oversight and management requirements. The NPPO Operations Oversight Questionnaire is an essential review tool. The information and recommendations developed from the questionnaire will strengthen the operations of the NPCs. It may also lead to improvements in the NPPO's own operations and/or those of the VHA Office of Research and Development and VHA itself.

7. **Explain any special circumstances that would cause an information collection to be conducted more often than quarterly or require respondents to prepare written responses to a collection of information in fewer than 30 days after receipt of it; submit more than an original and two copies of any document; retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years; in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study and require the use of a statistical data classification that has not been reviewed and approved by OMB.**
  - There are no such special circumstances in connection with the information collections for:
    1. VA Form 10-10073, NPC Annual Report Template.
    2. VA Form 10-10073A, NPC Audit Action Items Remediation Plans
    3. VA Form 10-10073B, NPPO Internal Control Questionnaire
    4. VA Form 10-10073C, NPPO Operations Oversight Questionnaire.
8. **a. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the sponsor's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the sponsor in responses to these comments. Specifically address comments received on cost and hour burden.**

The notice of Proposed Information Collection Activity was published in the Federal Register on August 29, 2013, Volume 78, No. 168, page 53508. VA received no comments in regard to this data collection.

- b. Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, clarity of instructions and recordkeeping, disclosure or reporting format, and on the data elements to be recorded, disclosed or reported. Explain any circumstances which preclude consultation every three years with representatives of those from whom information is to be obtained.**

### The NPC Annual Report Template, VA Form 10-10073

Outside consultation is conducted with the public through the 60- and 30-day Federal Register notices. There are also regular direct exchanges of information, opinions, and advice between the Nonprofit Program Office and the NPCs. While VA values expert and other outside opinion, it cannot have its oversight measures inappropriately influenced by the very entities (NPCs) over which it has oversight responsibility. Also, VA cannot neglect its legal reporting responsibilities to the Congress and its other reporting responsibilities to VA executives and others both inside and outside the Federal government.

### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

Outside consultation is conducted with the public through the 60- and 30-day Federal Register notices. There are also regular direct exchanges of information, opinions, and advice between the Nonprofit Program Office and the NPCs. While VA values expert and other outside opinion, it cannot have its oversight measures inappropriately influenced by the very entities (NPCs) over which it has oversight responsibility. Also, VA cannot neglect its legal oversight responsibilities for the NPCs, including its oversight responsibility to see to it that they have sound, effective solutions to audit deficiencies and recommendations.

### NPPO Internal Control Questionnaire, VA Form 10-10073B

Outside consultation is conducted with the public through the 60- and 30-day Federal Register notices. There are also regular direct exchanges of information, opinions, and advice between the Nonprofit Program Office and the NPCs. While VA values expert and other outside opinion, it cannot have its oversight measures inappropriately influenced by the very entities (NPCs) over which it has oversight responsibility. Also, VA cannot neglect its legal oversight responsibilities for the NPCs, including its oversight responsibility to see to it that they have effective internal controls.

### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

Outside consultation is conducted with the public through the 60- and 30-day Federal Register notices. There are also regular direct exchanges of information, opinions, and advice between the Nonprofit Program Office and the NPCs. While VA values expert and other outside opinion, it cannot have its oversight measures inappropriately influenced by the very entities (NPCs) over which it has oversight responsibility. Also, VA cannot neglect its legal oversight responsibilities for the NPCs, including its oversight responsibility to see to it that they have sound, effective operations. \_

#### **9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

No payment or gift is provided to any of the respondents.

#### **10. Describe any assurance of privacy to the extent permitted by law provided to respondents and the basis for the assurance in statute, regulation, or agency policy.**

- There is no assurance of privacy and this disclaimer is made clear in the Instructions for:
  1. VA Form 10-10073, NPC Annual Report Template.
  2. VA Form 10-10073A, NPC Audit Action Items Remediation Plans
  3. VA Form 10-10073B, NPPO Internal Control Questionnaire
  4. VA Form 10-10073C, NPPO Operations Oversight Questionnaire.

#### **11. Provide additional justification for any questions of a sensitive nature (Information that, with a reasonable degree of medical certainty, is likely to have a**



**serious adverse effect on an individual's mental or physical health if revealed to him or her), such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private; include specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

The NPC Annual Report Template, VA Form 10-10073

The only information of a sensitive nature requested is for payroll and other payments made to employees. The requirement for this information is written into the law at USC 38 S.7366 (d) (3) (C) which states “The amount expended by each corporation (NPC) during the year, including – (C) if the amount expended with respect to any payee exceeded \$35,000, information that identifies the payee.” We suggest in the Instructions to the Template that if the respondents’ use employee numbers instead of employee names, then that will make the information identifiable but less sensitive. Other than for payroll information and other payments made to employees, none of the information required is considered to be of a sensitive nature.

- NPPO does not regard any questions or answers to this information collection request to be of a sensitive nature for the following:
  1. VA Form 10-10073, NPC Annual Report Template
  2. VA Form 10-10073A, NPC Audit Actions Items Remediation Plans
  3. VA Form 10-10073B, NPPO Internal Control Questionnaire
  4. VA Form 10-10073C, NPPO Operations Oversight Questionnaire

**12. Estimate of the hour burden of the collection of information:**

- a. **The number of respondents, frequency of responses, annual hour burden, and explanation for each form is reported as follows:**

VA Forms	Estimated Burden Hours					Actual Number of Burden Hours
	Estimated No. of Respondents	(x) times Estimated No. of Responses	(x) times Average Minutes Per Response	= (Equals)		
NCP Annual Report Template 10-10073	86	1	210	18,060	÷ by 60 =	301
NPC Audit Actions Items Remediation Plans, 10073A	42	1	120	5,040		84
NPPO Internal Control Questionnaire 10-10073B	86	1	240	20,640		344
NPPO Operations Oversight Questionnaire 10-10073C	86	1	90	7,740		129
<b>ACCUMULATIVE TOTAL</b>	300					<b>858</b>

**b. If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in Item 13 of OMB 83-I.**

This request covers 4 forms: (1) NPC Annual Report Template, 10-10073, (2) **NPC Audit Action Items Remediation Plans form**, 10-10073A, (3) NPPO Internal Control Questionnaire, 10-10073B and (4) NPPO Operations Oversight Questionnaire, 10-10073C.

**c. Provide estimates of annual cost to respondents for the hour burdens for collections of information. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14.**

The NPC Annual Report Template, VA Form 10-10073

VA does not require any additional recordkeeping for preparing the NPC Annual Report Template. The total cost to the respondents for completing these forms is estimated at \$14,471 per year. (Based on estimated average Executive Director annual compensation, including fringes at 25%, amounting to \$98,100 and working 2,040 hours per year, or \$48.08 average total compensation rate per hour (including fringes) x (estimated number of burden hours).

NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

VA does not require any additional recordkeeping for preparing the NPC Audit Action Items Remediation Plans information request. The total cost to the respondents for completing these forms is estimated at \$4,038 per year. (Based on estimated average Executive Director annual compensation, including fringes at 25%, amounting to \$98,100 and working 2,040 hours per year, or \$48.08 average total compensation rate per hour (including fringes) x estimated number of burden hours).

NPPO Internal Control Questionnaire, VA Form 10-10073B

VA does not require any additional recordkeeping for preparing the NPPO Internal Control Questionnaire. The total cost to the respondents for completing these forms is estimated at \$16,539 per year. (Based on estimated average Executive Director annual compensation, including fringes at 25%, amounting to \$98,100 and working 2,040 hours per year, or \$48.08 average total compensation rate per hour (including fringes) x estimated number of burden hours).

NPPO Operations Oversight Questionnaire, VA Form 10-10073C

VA does not require additional recordkeeping for preparing the NPPO Operations Oversight Questionnaire. The total cost to the respondents for completing these forms is estimated at \$6,202 per year. (Based on estimated average Executive Director annual compensation, including fringes at 25%, amounting to \$98,100 and working 2,040 hours per year, or \$48.08 average total compensation rate per hour (including fringes) x estimated number of burden hours).

**13. Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 and 14).**

The NPC Annual Report Template, VA Form 10-10073

- a. All of the NPCs have already invested in computers, computer maintenance, Internet service, Excel, and email software for things other than the preparation and submission of the NPC Annual Report Template. There is no measureable additional cost for these items resulting from the preparation and submission of the NPC Annual Report Template.

- b. The only added cost is that for the time of the person preparing the report and submitting it. Costs will vary primarily upon the size of the NPC, the NPC's geographic location and pay rates, and the complexity of its operations.
- c. There is no anticipated additional recordkeeping burden for the NPCs from the NPC Annual Report Template.

#### NPC Audit Actions Items Remediation Plans, VA Form 10-10073A

- a. All of the NPCs have already invested in computers, computer maintenance, Internet service, MS Word and email software for things other than the receipt, preparation and submission of the NPC Audit Action Items Remediation Plans form. There is no measureable additional cost for these items resulting from the receipt, preparation and submission of the NPC Audit Action Items Remediation Plans information collection request.
- b. The only added cost is that for the time of the person completing the information collection request. Costs will vary primarily upon the size of the NPC, the NPC's geographic location and pay rates, the complexity of its operations, and the degree of complexity of the problems or recommendations being addressed.
- c. There is no anticipated additional recordkeeping burden for the NPCs from the NPC Audit Action Items Remediation Plans form.

#### NPPO Internal Control Questionnaire, VA Form 10-10073B

- a. All of the NPCs have already invested in computers, computer maintenance, Internet service, MS Word and email software for things other than the receipt, preparation and submission of the NPPO Internal Control Questionnaire. There is no measureable additional cost for these items resulting from the receipt, preparation and submission of the NPPO Internal Control Questionnaire.
- b. The only added cost is that for the time of the person answering the questions and submitting the completed questionnaire. Costs will vary primarily upon the size of the NPC, the NPC's geographic location and pay rates, and the complexity of its operations.
- c. There is no anticipated additional recordkeeping burden for the NPCs from the NPPO Internal Control Questionnaire.

#### NPPO Operations Oversight Questionnaire, VA Form 10-10073C

- a. All of the NPCs have already invested in computers, computer maintenance, Internet service, MS Word and email software for things other than the receipt, preparation and submission of the NPPO Operations Oversight Questionnaire. There is no measureable additional cost for these items resulting from the receipt, preparation and submission of the NPPO Operations Oversight Questionnaire.
- b. The only added cost is that for the time of the person answering the questions and submitting the completed questionnaire. Costs will vary primarily upon the size of the NPC, the NPC's geographic location and pay rates, and the complexity of its operations.

- c. There is no anticipated additional recordkeeping burden for the NPCs from the NPPO Operations Oversight Questionnaire.

**14. Provide estimates of annual cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operation expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.**

<b>Estimated Additional Costs to VA</b>	<b>Amounts</b>
NPPO Staff Assistant GS-11/4, Kansas City, with fringes, estimated 55 hours	2,480
NPPO Auditor GS-13/4, Washington DC, with fringes, estimated 101 hours	6,346
NPPO Director GS-15/3, Kansas City, with fringes, estimated 27 hours	2,000
<b>Total for NPC Annual Report</b>	<b>\$ 10,826</b>
NPPO Auditor GS-13/4, Washington DC, with fringes, estimated 51 hours	3,173
NPPO Director GS-15/3, Kansas City, with fringes, estimated 32 hours	2,400
Other miscellaneous direct time and materials, including copying and scanning	1,000
<b>Total for NCP Audit Action Items</b>	<b>\$ 6,573</b>
NPPO Auditor GS-13/4, Washington DC, with fringes, estimated 145 hours	9,095
NPPO Director GS-15/3, Kansas City, with fringes, estimated 91 hours	6,880
Other miscellaneous direct time and materials, including copying and scanning	3,000
<b>Total for NPPO Internal Control Questionnaire</b>	<b>\$ 18,975</b>
NPPO Auditor GS-13/4, Washington DC, with fringes, estimated 34 hours	2,115
NPPO Director GS-15/3, Kansas City, with fringes, estimated 43 hours	3,220
Other miscellaneous direct time and materials, including copying and scanning	2,000
<b>Total for NPPO Operations Oversight Questionnaire</b>	<b>\$ 7,315</b>
<b>Accumulative Total for NPPO Costs</b>	<b>\$ 43,689</b>

- All other costs will have been already incurred without the NPC Annual Report Template. Note that the above costs do not include the accounting, writing and publication costs of the combined NPC Annual Report to Congress which is produced from the consolidation of the individual NPC Annual Report Templates.
- All other costs will have been already incurred without the NPC Audit Action Items Remediation Plans form.
- All other costs will have been already incurred without the NPPO Internal Control Questionnaire.
- All other costs will have been already incurred without the NPPO Operations Oversight Questionnaire.

**15. Explain the reason for any burden hour changes or adjustments reported in items 13 or 14 of the OMB form 83-1.**

VA has made internal form number changes, due to a discrepancy with assigned form numbers for VBA and VHA Program Offices. The data collection forms were previously 10-0510, a, b, c. The new form numbers are a 5 digit suffix, which is now 10-10073, a, b, c

**16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

VA does not publish the individual NPC Annual Report Templates, VA Form 10-10073. However, it does publish the combined NPC Annual Report to Congress that is produced from the individual NPC Annual Report Templates. The collection of the information is done on June 1 for the prior year and the report is produced, put through VA concurrence, and submitted to Congress by September 30. Hard copies of the Report are produced in-house for Congress, the CFO's auditors, and some top-level VA executives. The Report is posted on a VA Web site accessible by the general public and on a private non-governmental Web site that is also accessible to the public at large. However, a summary of these audit action items is reported to the Congress in the NPC Annual Report, VA 10-10073 to Congress as a supporting exhibit.

NPPO does not publish the individual NPC Audit Action Items Remediation Plans, VA Form 10-10073A. However, a summary of these audit action items is reported to the Congress in the NPC Annual Report, VA 10-10073 to Congress as a supporting exhibit.

NPPO does not publish the individual NPPO Internal Control Questionnaires, VA Form 10-10073B or the Operations Oversight Questionnaires, VA Form 10-10073C or the results obtained from them.

**17. If seeking approval to omit the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

VA will include both the OMB number and the approval expiration date on each page of the forms.

**18. Explain each exception to the certification statement identified in Item 19, "Certification for Paperwork Reduction Act Submissions," of OMB 83-I.**

There are no exceptions.

**19. Does this data collection employ statistical methods?**

This data does not employ statistical methods.