

One Hundred Seventeenth Congress  
of the  
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Monday,  
the fourth day of January, two thousand and twenty-one*

An Act

To direct the Secretary of Veterans Affairs to submit to Congress a plan for obligating and expending Coronavirus pandemic funding made available to the Department of Veterans Affairs, and for other purposes.

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “VA Transparency & Trust Act of 2021”.

**SEC. 2. CONGRESSIONAL OVERSIGHT OF CORONAVIRUS PANDEMIC FUNDING MADE AVAILABLE TO DEPARTMENT OF VETERANS AFFAIRS.**

(a) PLAN AND REPORTS BY SECRETARY.—

(1) PLAN.—Not later than 30 days after the date of the enactment of this Act, the Secretary of Veterans Affairs shall submit to the Committees on Veterans’ Affairs of the House of Representatives and the Senate a detailed plan for obligating and expending covered funds, including a detailed justification for each type of obligation of such funds.

(2) BIWEEKLY REPORTS.—Every 14 days during the period beginning on the date on which the plan under paragraph (1) is submitted and ending seven days after the date on which the Secretary has expended all covered funds, the Secretary shall submit to the Committees on Veterans’ Affairs of the House of Representatives and the Senate a report detailing the obligation and expenditure of, and the planned uses for, such funds during the period covered by the report, including a written justification for any deviation in such obligations, expenditures, or planned uses from such plan.

(b) INSPECTOR GENERAL AUDITS.—Not later than 120 days after the date of the enactment of this Act, and semiannually thereafter for three years or until the Secretary has expended all covered funds, whichever occurs first, the Inspector General of the Department of Veterans Affairs shall submit to the Committees on Veterans’ Affairs of the House of Representatives and the Senate a report examining the obligations and expenditures made using covered funds during the period covered by the report. Each such report shall include—

(1) a comparison of how the funds are being obligated and expended to how the funds were planned to be obligated and expended in the plan under subsection (a)(1);

(2) areas of waste, fraud, and abuse, if any; and

(3) any other matter the Inspector General determines relevant.

(c) COMPTROLLER GENERAL REVIEWS.—

(1) INTERIM REPORT.—Not later than September 30, 2022, the Comptroller General of the United States shall submit to the Committees on Veterans' Affairs of the House of Representatives and the Senate an interim report containing a review of obligations and expenditures made using covered funds. The report shall include—

(A) a review of the process of the Department of Veterans Affairs for preparing the request for funds;

(B) an explanation of how the expenditure of such funds met the goals of the Department during the public health emergency for which the funds were made available;

(C) any recommendations to improve the process of identifying needs and expending funds during similar situations in the future; and

(D) a review of the plans of the Department to continue programs or investments that were begun with such funds but will continue after such funds are expended.

(2) FINAL REPORT.—Not later than September 30, 2024, the Comptroller General shall submit to the Committees on Veterans' Affairs of the House of Representatives and the Senate a final report on the matters specified under paragraph (1).

(d) COVERED FUNDS DEFINED.—In this section, the term “covered funds” means funds that are made available to the Department of Veterans Affairs pursuant to—

(1) the Families First Coronavirus Response Act (Public Law 116–127);

(2) the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136); or

(3) the American Rescue Plan Act of 2021 (Public Law 117–2).

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*