

### RESCISSION NOTICE

1. VA Directive 4004, *Waiver from Separation of Duties*, dated July 19, 2005, is rescinded.
2. VA Directive 4004 is rescinded because it conflicts with the following:
  - a. The Office of Finance's VA Financial Policies and Procedures, Volume II, Chapter 6, Miscellaneous Obligations, issued in January 2009. Section 060506 – IFCAP Procedures specifically prohibits an individual from performing more than one of the key functions stated.
  - b. The Government Accountability Office (GAO) report GAO-08-876, issued in September 2008, recommending that the Veterans Health Administration "segregate duties for (1) creating, approving, and recording miscellaneous obligations, (2) the certification and payment of invoices, and (3) the receipt of the resulting goods or services."
  - c. The National Institute of Standards and Technology (NIST) Special Publication 800-53, Revision 2, requiring Federal agencies to establish appropriate divisions of responsibility and to separate duties, as needed, to eliminate conflicts of interest in the responsibilities and duties of individuals.

**CERTIFIED BY:**

**BY DIRECTION OF THE SECRETARY  
OF VETERANS AFFAIRS:**

*/s/*  
Roger W. Baker  
Assistant Secretary for  
Information and Technology

*/s/*  
W. Todd Grams  
Acting Assistant Secretary for  
Management