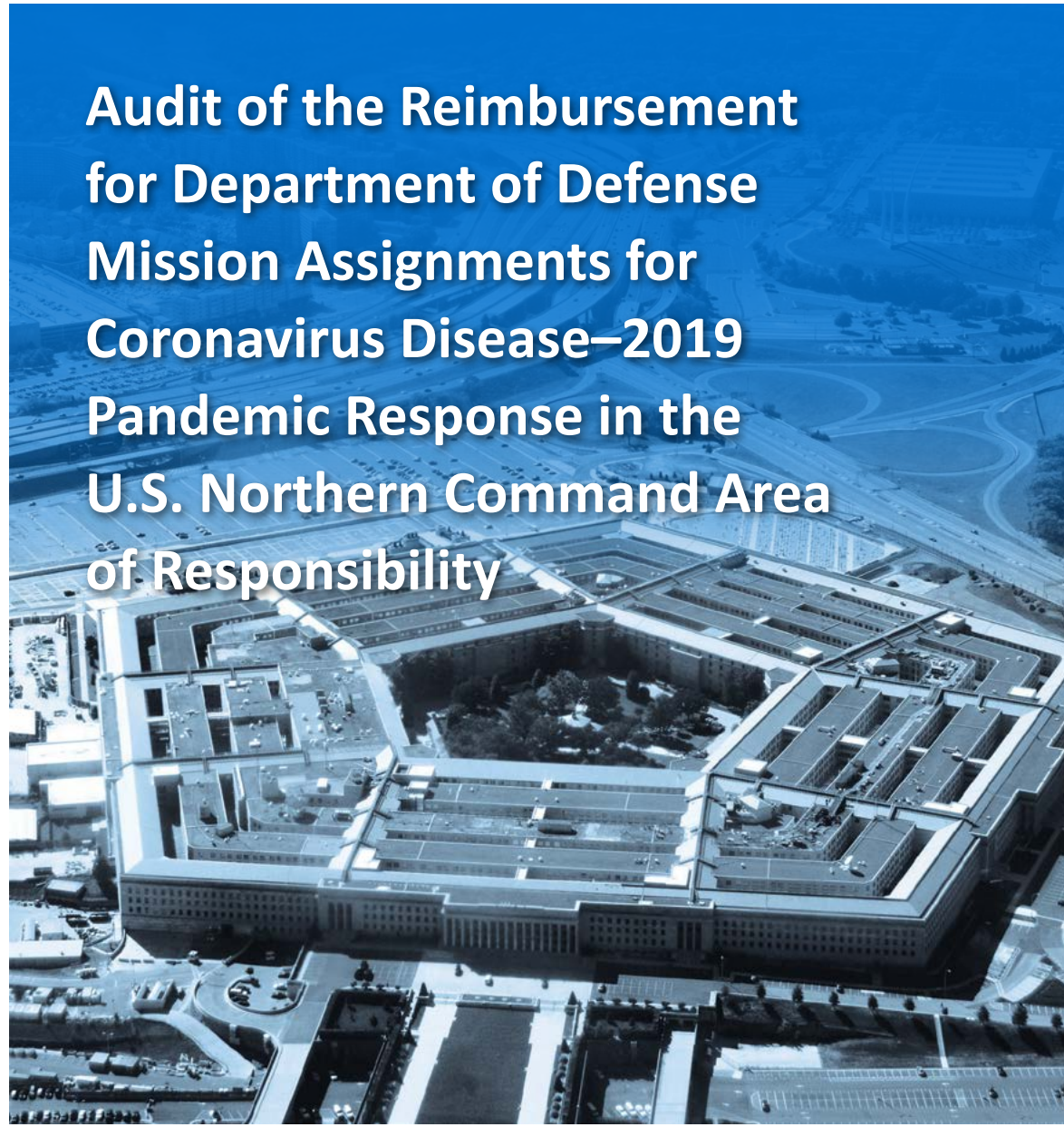




# INSPECTOR GENERAL

*U.S. Department of Defense*

JUNE 9, 2021



## **Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility**







# Results in Brief

## *Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility*

June 9, 2021

### Objective

The objective of this audit was to determine whether DoD Components (tasked units) requested and received reimbursement of costs incurred for support provided to coronavirus disease–2019 (COVID-19) pandemic response mission assignments in the U.S. Northern Command (USNORTHCOM) area of responsibility in accordance with DoD policies.

### Background

COVID-19 is an infectious disease that can cause a wide spectrum of symptoms. On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. On March 13, 2020, the President declared the COVID-19 pandemic a national emergency and invoked the Stafford Act. The DoD, in support of the Federal Emergency Management Agency (FEMA), provides COVID-19 response and relief efforts to state and local governments on a reimbursable basis under the Stafford Act.

The DoD supports COVID-19 response and relief efforts through FEMA-issued mission assignments, which are work orders for the DoD to complete specific tasks at an estimated reimbursable cost for the work performed. DoD units tasked to support mission assignments initially fund the cost of COVID-19 response and relief efforts through their own appropriations and then request reimbursement for costs incurred from FEMA.

### Background (cont'd)

DoD policy requires that tasked-unit personnel submit requests for reimbursement of actual expenditures within 30 calendar days after the month in which the performance occurred and final reimbursement requests within 90 calendar days after the termination of the mission assignment.

We selected and reviewed a nonstatistical sample of 12 mission assignments that had estimated total reimbursable costs of \$470.9 million.

### Finding

DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from FEMA for mission assignment support. As of July 31, 2020, DoD Components had reported \$221.6 million, to the Office of the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in incurred reimbursable costs for 11 of the 12 COVID-19 pandemic response mission assignments we selected for review, but had not submitted timely reimbursement requests for those costs.<sup>1</sup> Specifically, DoD Components had incurred reimbursable costs of \$50.7 million for seven completed mission assignments and \$170.9 million for four active mission assignments.

Based on our review of the DoD reimbursable summary reports, the untimely submission of reimbursement requests for COVID-19 pandemic response mission assignment costs was pervasive and systemic. Specifically, for all DoD COVID-19 pandemic response mission assignments in the USNORTHCOM area of responsibility, as of July 31, 2020, DoD Components had incurred a total reimbursable cost of \$1.1 billion, but had requested reimbursement for only \$16.4 million (about 1.5 percent of the total cost incurred).

<sup>1</sup> The 12th mission assignment was a replacement-in-kind transaction that did not involve reimbursable costs. Replacement-in-kind is when an item is sold or transferred and will require replacement with an item of identical type, model, and series or modified version of the same basic model.



# Results in Brief

## *Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility*

### **Finding (cont'd)**

DoD tasked-unit personnel did not submit timely reimbursement requests because:

- DoD Component comptroller officials provided incorrect reimbursement guidance to tasked units, and
- DoD tasked-unit personnel lacked training and experience in capturing mission assignment costs and providing required documentation to FEMA for reimbursement of those costs.

As a result of untimely reimbursement requests, the DoD was not able to use \$221.6 million as intended in the DoD appropriations. If DoD tasked-unit personnel had submitted timely and supported reimbursement requests, FEMA would have reimbursed the DoD. The DoD then could have used the \$221.6 million from its support of COVID-19 pandemic response mission assignments to support DoD operations, rather than leaving the funds obligated and unused in FEMA's reimbursable account. Considering the DoD's increased costs related to the COVID-19 pandemic, it is critical that DoD tasked-unit personnel request timely reimbursement from FEMA for costs incurred in support of COVID-19 pandemic response mission assignments to restore the units' budgeted funds.

Additionally, FEMA officials stated that because of the DoD's untimely requests for reimbursement, they could not deobligate and redirect unused funds to support other disasters. Furthermore, FEMA officials stated that because of the untimely requests for reimbursement, they could not accurately report disaster relief funding to Congress or bill states for their shared portion of the mission assignment costs.

### **Recommendations**

We recommend that the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with DoD Component comptrollers, initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy.

We also recommend that DoD Component comptrollers immediately require tasked-unit personnel review mission assignment costs incurred as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs to FEMA in accordance with DoD policy.

Finally, we recommend that DoD Component comptrollers develop and provide to tasked units Component-specific desk manuals for mission assignments that include, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billing to ensure compliance with DoD policy. DoD Component comptrollers should then provide training to tasked-unit personnel on how to navigate Component-specific desk manuals and apply the procedures appropriately.

### **Management Comments and Our Response**

The Director for Operations, Program/Budget, Office of the Under Secretary of Defense (Comptroller), responding for the Deputy Comptroller, agreed with the recommendation. However, the Director did not state that Office of the Under Secretary of Defense (Comptroller) officials would coordinate with



# Results in Brief

## *Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility*

### **Comments (cont'd)**

DoD Component comptrollers and initiate a review of all COVID-19 pandemic response mission assignments to ensure timely reimbursement requests. Therefore, this recommendation is unresolved. We request that the Deputy Comptroller initiate a review in coordination with DoD Component comptrollers of all COVID-19 pandemic response mission assignments.

The Army, Air Force, and National Guard Bureau comptrollers agreed with the recommendation to immediately require tasked-unit personnel to review mission assignment costs incurred as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs to FEMA in accordance with DoD policy. These recommendations are resolved but will remain open until we verify the corrective actions have been implemented. The Navy and Marine Corps comptrollers did not respond to the recommendation; therefore, their recommendations are unresolved.

The Army, Air Force, and National Guard Bureau comptrollers agreed to develop and provide tasked units Component-specific desk manuals for mission assignments to ensure compliance with DoD policy. Therefore, these recommendations are resolved but will remain open for DoD Component comptrollers until we verify the corrective actions have been implemented. The Navy and Marine Corps comptrollers did not respond to the recommendation; therefore, their recommendations are unresolved.

In addition, the Army and National Guard Bureau comptrollers agreed to provide training to tasked-unit personnel on how to navigate Component-specific desk manuals and apply the procedures appropriately. Therefore, these recommendation are resolved but will remain open for DoD Component comptrollers until we

verify the corrective actions have been implemented. The Navy, Air Force, and Marine Corps comptrollers did not response to the recommendation; therefore, their recommendations are unresolved.

The Army and National Guard Bureau comptrollers disagreed with the potential monetary benefits that we identified of \$42.4 million and \$170.9 million, respectively, and stated that untimely requests for reimbursement did not affect their appropriated funds. Furthermore, the comptrollers incorrectly characterized reimbursable budget authority as funding directly allocated or apportioned to them. Reimbursable budget authority is not actual funding; rather, it provides DoD Components the authority to incur costs and then request reimbursement from FEMA to cover those incurred costs. The DoD Components used their own appropriations (personnel, operations and maintenance) to fund mission assignments.

By not submitting reimbursement requests in a timely manner, the Army and the National Guard Bureau were prevented from executing their base appropriations for their principle non-COVID-19 mission in the most efficient and expeditious manner. Therefore, we determined that, as of July 31, 2020, the Army's \$42.4 million and the National Guard Bureau's \$170.9 million in mission assignment costs were potential monetary benefits as no reimbursements were requested or received.

Responding officials for the Navy, Air Force, and Marine Corps did not comment on the potential monetary benefits. We request comments from these officials on the potential monetary benefits.

Please see the Recommendations Table on the next page for the status of the recommendations.

## Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD	1	None	None
Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller)	None	2.a., 3.a.1., 3.a.2	None
Assistant Director, Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller)	2.b., 3.b.1., 3.b.2	None	None
Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller)	3.c.2	2.c., 3.c.1	None
Comptroller, United States Marine Corps	2.d., 3.d.1., 3.d.2	None	None
Comptroller, National Guard Bureau	None	2.e., 3.e.1., 3.e.2	None

Please provide Management Comments by July 9, 2021.

**Note:** The following categories are used to describe agency management's comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.



**INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500**

June 9, 2021

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
CHIEF, NATIONAL GUARD BUREAU  
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
AUDITOR GENERAL, DEPARTMENT OF THE NAVY  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY  
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of the Reimbursement for Department of Defense Mission Assignments  
for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command  
Area of Responsibility (Report No. DODIG-2021-091)

This final report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

This report contains recommendations that are considered unresolved because the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, did not fully address Recommendation 1; the Assistant Director, Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), did not provide a response to Recommendations 2.b., 3.b.1., 3.b.2; the Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) did not provide a response to Recommendation 3.c.2; and the Comptroller of the United States Marine Corps did not provide a response to Recommendations 2.d., 3.d.1., 3.d.2. Therefore, as discussed in the Recommendations, Management Comments, and Our Response section of this report, the recommendations remain open. We will track these recommendations until an agreement is reached on the actions that you will take to address the recommendations, and you have submitted adequate documentation showing that all agreed-upon actions are completed. In addition, responding officials for the Navy, Air Force, and Marine Corps did not provide a response on the potential monetary benefit. We request comments on the potential monetary benefit. If you disagree with the potential monetary benefit, identify the amount and the reason for which you disagree.

DoD Instruction 7650.03 requires that recommendations be resolved promptly. Therefore, please provide us your response concerning specific actions in process or alternative corrective actions proposed on the recommendations by July 9, 2021. Send your response to either [audacs@dodig.mil](mailto:audacs@dodig.mil) if unclassified or [rfunet@dodig.smil.mil](mailto:rfunet@dodig.smil.mil) if classified SECRET.

Agency Responding Officials for the Army, Air Force, and the National Guard Bureau agreed to address all other recommendations presented in the report; therefore, we consider the recommendations resolved and open. As described in the Recommendations, Management Comments, and Our Response section of this report, we will close the recommendations when you provide us documentation showing that all agreed-upon actions to implement the recommendations are completed. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendations. Send your response to either [followup@dodig.mil](mailto:followup@dodig.mil) if unclassified or [rfunet@dodig.smil.mil](mailto:rfunet@dodig.smil.mil) if classified SECRET.

If you have any questions, please contact me at [REDACTED]

A handwritten signature in black ink, appearing to read "Theresa S. Hull". The signature is fluid and cursive, with the first name "Theresa" being more prominent than the last name "Hull".

Theresa S. Hull  
Assistant Inspector General for Audit  
Acquisition, Contracting, and Sustainment



# Contents

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## Introduction

Objective .....	1
Background .....	1
Review of Internal Controls .....	6

## **Finding. DoD Tasked-Unit Personnel Did Not Submit Timely Requests for Reimbursement From FEMA for COVID-19 Mission Assignment Costs** .....

### 7

DoD Tasked-Unit Personnel Did Not Submit Timely Reimbursement Requests .....	8
DoD Component Comptrollers Provided Incorrect Guidance on Reimbursement Requests .....	11
DoD Tasked Units Lacked Training and Experience in Capturing Mission Assignment Costs and Providing Required Documentation for Those Costs .....	14
Untimely Reimbursement Requests Affect Current and Future Year Spending .....	16
FEMA Cannot Redirect Funds to Other Disasters, Bill States, or Accurately Report Funding to Congress .....	17
Management Action Taken During the Audit .....	18
Recommendations, Management Comments, and Our Response .....	19
Managements Comments on the Potential Monetary Benefits and Our Response .....	27

## Appendixes

Appendix A. Scope and Methodology .....	30
Use of Computer-Processed Data .....	33
Prior Coverage .....	33
Appendix B. Other Matters of Interest. DoD Components Did Not Properly Account for the Transfer of 10 Million N95 Respirators to the Department of Health and Human Services .....	35
Appendix C. Mission Assignment Status and Reimbursement Activities as of July 31, 2020 .....	37
Appendix D. Potential Monetary Benefits .....	38
Appendix E. Reimbursement Activity as of January 31, 2021 .....	39

## Contents (cont'd)

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### Management Comments

OUSDC(C)/CFO .....	40
Office of the Assistant Secretary of the Army (Financial Management and Comptroller) .....	42
Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) .....	45
Comptroller of the National Guard Bureau .....	47

<b>Acronyms and Abbreviations</b> .....	49
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# Introduction

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## Objective

The objective of this audit was to determine whether DoD Components (tasked units) requested and received reimbursement of costs incurred for support provided to coronavirus disease–2019 (COVID-19) pandemic response mission assignments in the U.S. Northern Command (USNORTHCOM) area of responsibility in accordance with DoD policies. See Appendix A for details of the audit scope and methodology.

## Background

COVID-19 is an infectious disease that can cause a wide spectrum of symptoms. On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic.<sup>2</sup> On March 13, 2020, the President declared the COVID-19 pandemic a national emergency and invoked the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act). The Stafford Act provides for an orderly and continuing means of assistance to state and local governments in carrying out their responsibilities to alleviate the suffering and damage that result from major disasters or emergencies. Additionally, the Stafford Act and related authorities give the Federal Emergency Management Agency (FEMA) the responsibility for leading and coordinating Government-wide relief efforts. On March 27, 2020, Congress provided FEMA \$25 billion for major disasters declared pursuant to the Stafford Act. Accordingly, FEMA reimburses the DoD for costs incurred in completing COVID-19 response and relief efforts.

## ***DoD COVID-19 Response and Relief Efforts Through FEMA Mission Assignments***

USNORTHCOM, in support of FEMA, is leading the DoD's response to the COVID-19 pandemic in the continental United States. The DoD contributes to COVID-19 pandemic response and relief efforts through Defense Support of Civil Authorities (DSCA), which is support provided by DoD Components (through FEMA requests) for domestic emergencies. For example, DSCA responses to the COVID-19 pandemic include the deployment of DoD medical support staff to assist in locations where FEMA issues mission assignments.

The DoD provides DSCA on a reimbursable basis when the Stafford Act is invoked. FEMA—as the lead Federal agency—issues mission assignments, which are work orders for the DoD to complete specific tasks at an estimated reimbursable cost for the work performed. DSCA efforts (through FEMA mission assignments) are

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<sup>2</sup> A pandemic is a global outbreak of a disease that occurs when a new virus emerges to infect people and can spread between people sustainably.

not included in the DoD's annual budget. DoD units tasked to support mission assignments initially fund the cost of DSCA operations through their own appropriations and submit reimbursement requests to FEMA for costs incurred. A reimbursement request to FEMA should include a billing invoice with mission assignment information and supporting documentation such as a cost break down for the period of performance, personnel services, travel/per diem and transportation, contract services, and property/equipment purchases.

FEMA consists of 10 geographic regions in the continental United States and territories, and the DoD supports each region in providing response and relief efforts. See Figure for a map of the FEMA regions.

*Figure. 10 FEMA Regions*



Source: FEMA.

### ***DoD Stakeholders' Roles and Responsibilities for Reimbursement of COVID-19 Pandemic Response Mission Assignments***

DoD stakeholders with primary roles and responsibilities for COVID-19 pandemic response mission assignments include the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, (OUSD[C]/CFO); DoD Component heads; USNORTHCOM; Chief of the National Guard Bureau; Defense Coordinating Officers;



Defense Finance and Accounting Service (DFAS); and DoD tasked units. Table 1 summarizes DoD stakeholder roles and responsibilities for reimbursement of COVID-19 pandemic response mission assignments.

*Table 1. DoD Stakeholder Roles and Responsibilities for Reimbursement of COVID-19 Pandemic Response Mission Assignments*

DoD Stakeholders	Roles and Responsibilities
Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD	Establishes policy and guidance to ensure timely reimbursement to the DoD for reimbursable DSCA operations.
DoD Component Heads	Direct that their DoD Components comply with guidance related to DSCA operations, including tracking costs and seeking reimbursement.
USNORTHCOM	Leads the DoD's response for DSCA operations by establishing standardized guidance, monitoring mission assignments assigned to DoD Components, and approving cost estimates for reimbursable budget authority.*
Chief, National Guard Bureau	Ensures that National Guard appropriations are appropriately reimbursed for DSCA operations.
Defense Coordinating Officers	Serve as USNORTHCOM's primary liaisons for DSCA operations within a FEMA region and coordinate with USNORTHCOM and DoD Component financial management personnel to facilitate reimbursement.
DFAS	Reviews, analyzes, and reports on all DSCA expenditure data; facilitates reimbursement from FEMA to the supporting DoD Components; and ensures accurate and timely reporting of reimbursable data.
DoD Component Comptrollers	Disseminate reimbursable cost capturing and reporting guidance to tasked units; request cost data from tasked units as mission events are executed; and facilitate reimbursement by ensuring all reimbursement documents are accurate and complete.
DoD Tasked Units	Provide requested capabilities, assets, and/or forces to support mission assignment requirements; submit actual cost reports to their respective comptrollers as mission events are executed; input billings into their respective accounting systems; provide billing packages to DoD component comptroller for review and submit reimbursable billing packages to DFAS.

\* The reimbursable budget authority allows DoD tasked units to incur costs in performing reimbursable work required by FEMA mission assignments.

Source: The DoD OIG.

## ***DoD Policies for Reimbursement of Costs Incurred for Mission Assignment Support***

The DoD Financial Management Regulation (DoD FMR) establishes financial policy for identifying, recording, reporting, and obtaining reimbursement for costs the DoD incurs in its role of providing DSCA operations in accordance with existing laws and policies.<sup>3</sup> DoD Directive 3025.18 provides guidance for the execution and oversight of DSCA operations when requested by civil authorities.<sup>4</sup>

The DoD FMR and DoD Directive 3025.18 both state that DoD Component heads direct:

requests for reimbursement of actual DSCA expenditures (performance of work or services, payments to contractors, or delivery from inventory) begin within 30 calendar days after the month in which performance occurred. Final billing invoices shall be submitted to supported departments and agencies within 90 calendar days of the termination of the supported event.

In addition, the DoD FMR states that DoD Components must have processes in place to identify and record costs to facilitate reimbursement. Furthermore, the DoD FMR states that each DoD Component has a responsibility to submit requests for partial or final reimbursement as soon as possible after completing a task.

## ***Overview of the Reimbursement Process for Mission Assignments***

The USNORTHCOM Financial Management Augmentation Team (FMAT) Handbook establishes standardized reimbursement guidance for DSCA operations.<sup>5</sup> The Handbook states that DoD tasked units must properly and expeditiously bill FEMA so the DoD receives reimbursement in a timely manner for support provided. The reimbursement process consists of the following steps.

- USNORTHCOM officials and DoD Component comptrollers actively monitor the status of mission assignments assigned to DoD Components.
- DoD tasked units request reimbursable budget authority amounts and submit cost estimates through their respective comptrollers.
- USNORTHCOM, J83 Reimbursement Cell, officials review and approve the reimbursable budget authority with cost estimates from the respective DoD Components' comptrollers.

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<sup>3</sup> DoD Regulation 7000.14-R, "DoD Financial Management Regulation," volume 11A, chapter 19, "Defense Support of Civil Authorities."

<sup>4</sup> DoD Directive 3025.18, "Defense Support of Civil Authorities (DSCA)," Change 2 Incorporated, March 19, 2018.

<sup>5</sup> The FMAT consists of senior financial management personnel from DoD Components who facilitate reimbursement processes during DSCA operations.

- DoD tasked units execute mission assignments. They must capture costs related to mission assignments based on cost capturing and reporting guidance issued by their respective comptrollers.
- DoD tasked units submit actual cost reports to their respective comptrollers as performance occurs.
- The respective comptrollers monitor execution and record obligations and expenditures on a cumulative (month to month) basis in the Contingency Operations Reporting and Analysis Service (CORAS) system.<sup>6</sup>
- DoD tasked units enter bills in their accounting systems. Simultaneously, tasked units provide the FEMA billing package to their servicing DFAS office.
- DFAS retrieves bills from the DoD tasked unit's accounting system and inputs the bills into the intra-governmental payment and collection system.<sup>7</sup>
- DFAS/DoD tasked units send billing packages to FEMA.
- FEMA reviews and approves billing packages and DFAS then obtains reimbursement amounts from the intra-governmental payment and collection system.<sup>8</sup>
- DFAS posts the collection (reimbursement) transaction in DoD tasked units' accounting systems.

### ***COVID-19 Mission Assignments Selected for Review***

As of June 18, 2020, USNORTHCOM officials identified 84 COVID-19 pandemic response mission assignments assigned to DoD Components, with an estimated reimbursable cost of just over \$2 billion. The estimated reimbursable cost represents the funding amount obligated by FEMA to complete mission assignments. Of the 84 COVID-19 pandemic response mission assignments, DoD tasked units completed 27 mission assignments, with an estimated reimbursable cost of \$250.1 million.

- Of the 27 completed mission assignments, we selected a sample of 8 mission assignments that had the highest estimated reimbursable cost (\$7 million or more) for review. The Army, Marine Corps, Navy, Air Force, and Defense Health Agency completed these eight mission assignments in four FEMA regions. These eight assignments amounted to \$207.9 million (about 83 percent of the estimated total reimbursable cost for the completed mission assignments).

<sup>6</sup> The CORAS system provides an integrated environment for reporting cost of war, disaster relief, and other contingency efforts.

<sup>7</sup> The U.S. Treasury's intra-governmental payment and collection system is a way for Federal agencies to transfer funds from one agency to another.

<sup>8</sup> According to FEMA billing instructions for mission assignments, DoD tasked-unit personnel can submit reimbursement requests monthly to FEMA. FEMA officials also stated and emphasized that the DoD should submit reimbursement requests monthly.

- Additionally, we selected one active National Guard Bureau mission assignment from each of the four FEMA regions mentioned above. In each region, we selected the assignment with the highest estimated reimbursable cost. The estimated total reimbursable cost for the four active mission assignments was about \$263 million.

In summary, we selected and reviewed a nonstatistical sample of 12 mission assignments that had estimated total reimbursable costs of about \$470.9 million. See Appendix A for details of the 12 mission assignments selected for review.

## Review of Internal Controls

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls.<sup>9</sup>

We identified an internal control weakness in the reimbursement process. Specifically, DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from FEMA for costs incurred in performing COVID-19 pandemic response mission assignments, as required by DoD policy. We will provide a copy of the final report to the senior officials responsible for internal controls in the OUSD(C)/CFO, USNORTHCOM, Army, Marine Corps, Navy, Air Force, and the National Guard Bureau.

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<sup>9</sup> DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.



## Finding

### DoD Tasked-Unit Personnel Did Not Submit Timely Requests for Reimbursement From FEMA for COVID-19 Mission Assignment Costs

DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from FEMA for mission assignment support. As of July 31, 2020, DoD Components had reported \$221.6 million, to the Office of the Deputy Comptroller (Program/Budget), OUSD(C)/CFO, in incurred reimbursable costs for 11 of the 12 COVID-19 pandemic response mission assignments we selected for review, but had not submitted timely reimbursement requests for those costs.<sup>10</sup> Specifically, DoD Components had incurred reimbursable costs of \$50.7 million for seven completed mission assignments and \$170.9 million for four active mission assignments.

DoD tasked-unit personnel did not submit timely reimbursement requests because:

- DoD Component comptroller officials provided incorrect reimbursement guidance to tasked units. DoD policy requires DoD tasked units to begin requesting reimbursement of mission assignment costs from FEMA within 30 calendar days after the month in which performance occurred. For example, officials from the U.S. Army North, G-8, Resource Directorate, and the National Guard Bureau Comptroller (which represented about 96.2 percent of the \$221.6 million incurred reimbursable costs) directed tasked units not to request reimbursement from FEMA until mission assignments were completed.
- DoD tasked-unit personnel lacked training and experience in capturing mission assignment costs and providing required documentation to FEMA for reimbursement of those costs. COVID-19 pandemic response mission assignments exposed the ongoing challenge that DoD tasked units have with capturing and reporting costs, including completing required documentation for reimbursement requests.

<sup>10</sup> The 12th mission assignment, DC-20030901-DOD-08, was a replacement-in-kind transaction that did not involve reimbursable costs. Replacement-in-kind is when an item is sold or transferred and will require replacement with an item of identical type, model, and series or modified version of the same basic model. See Appendix B for information pertaining to this mission assignment.

We used July 31, 2020, as the end date for costs incurred and reimbursement requests for the mission assignments selected for review. We determined the end date was reasonable as mission assignment start dates ranged between March 22, 2020, and April 20, 2020, giving DoD tasked units over 3 months to initiate reimbursement requests. According to the January 31, 2021, CORAS report, DoD tasked-unit personnel took action during the audit to request reimbursement from FEMA for costs incurred totaling \$69.6 million (or 31.4 percent) of the \$221.6 million. See report section titled, "Management Action Taken During the Audit" for more information.

As a result of untimely reimbursement requests, the DoD was not able to use \$221.6 million as intended in the DoD appropriations. If DoD tasked-unit personnel had submitted timely and supported reimbursement requests, FEMA would have reimbursed the DoD. The DoD then could have used the \$221.6 million from its support of COVID-19 pandemic response mission assignments to support DoD operations, rather than leaving the funds obligated and unused in FEMA's reimbursable account. Considering the DoD's increased costs related to the COVID-19 pandemic, it is critical that DoD tasked units request timely reimbursement from FEMA for costs incurred in support of COVID-19 pandemic response mission assignments to restore the units' budgeted funds.

Additionally, FEMA officials stated that because of the DoD's untimely requests for reimbursement, they could not deobligate and redirect unused funds to support other disasters, leaving the funds obligated and unused in FEMA's reimbursable account. For example, on May 24, 2020, the Army completed mission assignment 4480DR-NY-DOD-12, which had an obligated amount of \$137.2 million, but incurred reimbursable costs of only \$24.8 million. If the Army had requested timely reimbursement of \$24.8 million from FEMA, FEMA could have deobligated and reallocated the excess obligation of \$112.4 million to support other disasters such as hurricanes, wildfires, and tornados. Furthermore, FEMA officials stated that because of the untimely requests for reimbursement, they could not accurately report disaster relief funding to Congress or bill states for their shared portion of the mission assignment costs.<sup>11</sup>

## DoD Tasked-Unit Personnel Did Not Submit Timely Reimbursement Requests

*DoD Components had reported \$221.6 million to the Office of the Deputy Comptroller (Program/Budget), OUSD(C)/CFO, in incurred reimbursable costs, but had not submitted timely reimbursement requests for those costs.*

DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from FEMA for mission assignment support, as required by DoD policy.

As of July 31, 2020, DoD

Components had reported \$221.6 million to the Office of the Deputy Comptroller (Program/Budget), OUSD(C)/CFO, in incurred reimbursable costs, but had not submitted timely reimbursement requests for those costs. Specifically, DoD Components had reported reimbursable costs of \$50.7 million for seven completed (Army, Marine Corps, Navy, and Air Force) mission assignments and \$170.9 million for four active (National Guard Bureau) mission assignments. Table 2 shows total reimbursable costs incurred by DoD Component as of July 31, 2020.

<sup>11</sup> States are required to reimburse FEMA for 25 percent of the total cost for 7 of the 11 mission assignments.

Table 2. Total Reimbursable Costs Reported by DoD Component as of July 31, 2020

DoD Component	Total Reimbursable Cost Incurred
Army	\$42,361,004
Marine Corps <sup>1</sup>	198,921
Navy <sup>2</sup>	65,392
Air Force	8,133,643
National Guard	170,858,484
<b>Total</b>	<b>\$221,617,444</b>

<sup>1</sup> The Marine Corps requested \$198,921 in reimbursable costs. However, we considered the requests untimely because FEMA rejected the request for reimbursement for lack of supporting documentation.

<sup>2</sup> The Navy identified \$2,252,705 in reimbursable costs that it requested for reimbursement. However, the Navy did not submit timely requests for reimbursement and failed to report these costs in the July 31, 2020, CORAS report.

Source: The DoD OIG and CORAS.

Appendix C shows the mission assignment status and reimbursement activities as of July 31, 2020.

### ***DoD Mission Assignment Reimbursement Policy***

The DoD FMR requires that tasked-unit personnel submit requests for reimbursement of actual expenditures within 30 calendar days after the month in which the performance occurred and final reimbursement requests within 90 calendar days after the termination of the mission assignment. Furthermore, the DoD FMR states that each DoD Component responsible for DSCA operations has a responsibility to submit requests for partial or final reimbursement as soon as possible after completing a task. OUSD(C)/CFO officials stated that the DoD FMR reimbursement guidance is straightforward, and explained that:

- if support began in March 2020, the DoD tasked unit providing the support should start to request reimbursement in April 2020; and
- if support ended in June 2020, the DoD tasked unit providing the support should send final bills no later than September 2020.

### ***Partial Bills Not Submitted Within 30 Calendar Days***

DoD tasked-unit personnel started support for the 11 mission assignments in March and April 2020. However, tasked-unit personnel did not request reimbursement from FEMA as required in April and May 2020, respectively. For example:

- **Mission Assignment 4481DR-WA-DOD-02.** On March 22, 2020, Army personnel began the mission by providing medical support to the State of Washington, but they did not request reimbursement in April for costs incurred in March. As of July 31, 2020, Army personnel reported that

they had incurred \$6.7 million in costs for the support; however, as of September 30, 2020, a FEMA financial management official confirmed that Army personnel had not billed FEMA for any reimbursement.

- **Mission Assignment 4480DR-NY-DOD-05.** On March 27, 2020, National Guard Bureau personnel began the mission by providing the State of New York with personnel and equipment to mitigate the effects of the COVID-19 pandemic, but they did not request reimbursement in April for costs incurred in March. As of July 31, 2020, National Guard Bureau personnel reported that they had incurred \$66.7 million in costs for the support; however, they had not requested reimbursement. As of September 30, 2020, a FEMA financial management official stated that FEMA personnel had received reimbursement requests from the National Guard Bureau, but FEMA rejected the requests because of inadequate supporting documentation.

### ***Final Bills Not Submitted Within 90 Calendar Days Upon Completion of Mission Assignments***

Army, Marine Corps, Navy, and Air Force personnel completed their support for seven mission assignments with incurred costs of \$50.7 million. Completion dates for the seven mission assignments ranged from April 8, 2020, through June 6, 2020. However, tasked-unit personnel did not submit final reimbursement requests to FEMA between July 7, 2020, and September 4, 2020, respectively, as required by DoD policy. For example:

- **Mission Assignment 4480DR-NY-DOD-10.** On June 6, 2020, Army and Air Force personnel completed the mission of providing medical professional support to the State of New York and incurred costs of \$14.9 million. Therefore, they should have sent FEMA a final bill no later than September 4, 2020. However, as of September 30, 2020, a FEMA financial management official confirmed that FEMA personnel had not received any billings from the Army or Air Force for the mission assignment.
- **Mission Assignment 4480DR-NY-DOD-12.** On May 24, 2020, Army personnel completed the mission of providing medical staff, equipment, and supplies to the State of New York and incurred costs of \$24.7 million. Therefore, they should have sent FEMA a final bill no later than August 22, 2020. However, as of September 30, 2020, a FEMA financial management official confirmed that FEMA personnel had not received any billings from the Army for the mission assignment.

The “Management Action Taken During the Audit” section of this report shows reported reimbursement activity as of January 31, 2021.



## ***Untimely Reimbursement Requests Were Pervasive and Systemic Across DoD Components***

Moreover, based on our review of CORAS reports, the untimely submission of reimbursement requests for COVID-19 pandemic response mission assignment costs was pervasive and systemic.<sup>12</sup> Specifically, for all DoD COVID-19 pandemic response mission assignments in the USNORTHCOM area of responsibility, as of July 31, 2020,

*For all DoD COVID-19 pandemic response mission assignments in the USNORTHCOM area of responsibility DoD Components had incurred a total reimbursable cost of \$1.1 billion, but had requested reimbursement for only \$16.4 million.*

DoD Components had incurred a total reimbursable cost of \$1.1 billion, but had requested reimbursement for only \$16.4 million (about 1.5 percent of the total cost incurred). Therefore, the OUSD(C)/CFO, in coordination with DoD Component comptrollers, should initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy.

## **DoD Component Comptrollers Provided Incorrect Guidance on Reimbursement Requests**

DoD tasked-unit personnel did not submit timely requests for reimbursement because DoD Component comptroller officials provided incorrect reimbursement guidance to tasked units. DoD policy requires DoD tasked units to begin requesting reimbursement of mission assignment costs from FEMA within 30 calendar days after the month in which performance occurred. However, officials from the U.S. Army North, G-8, Resource Directorate, and the National Guard Bureau Comptroller directed tasked units not to request reimbursement from FEMA until mission assignments were completed. The Army and National Guard Bureau missions represented the majority of reported costs incurred for our sample. As of July 31, 2020, Army and National Guard Bureau tasked units incurred \$213.2 million (or 96.2 percent) of the \$221.6 million in reimbursable costs for the support provided to the FEMA mission assignments we selected for review. However, those tasked units had not submitted any reimbursement requests.<sup>13</sup>

<sup>12</sup> The CORAS report provides cumulative monthly reimbursable cost data, including amount incurred, requested, and received for each FEMA mission assignment.

<sup>13</sup> Table 4 shows the reimbursement activity reported in the July 31, 2020, and January 31, 2021, CORAS reports.

### ***Army Guidance for Reimbursement Requests***

U.S. Army North, G-8, Resource Directorate, officials provided guidance to tasked units that omitted the requirement to request reimbursement of actual expenditures within 30 calendar days after the month in which the performance occurred. Instead, U.S. Army North officials required tasked units to complete all billings within 90 days after the mission assignment was complete. U.S. Army North officials stated that instead of submitting partial reimbursement requests throughout the performance period of the mission assignment, their practice was to submit one final reimbursement request after the Army completed the mission assignment. The officials stated that this approach gave them more time to gather the necessary documents to meet FEMA requirements for reimbursement. U.S. Army North officials explained that in the past, FEMA routinely rejected partial reimbursement requests due to inadequate supporting documentation, and that waiting until the mission assignment was complete reduced the likelihood that FEMA would reject the reimbursement request. As of July 31, 2020, the Army had not submitted any reimbursement requests for the \$42.4 million in costs it incurred supporting the four FEMA mission assignments we reviewed. Table 3 summarizes the four mission assignments the Army completed, but did not request reimbursement for in accordance with DoD policy.

*Table 3. Summary of Completed Mission Assignments the Army Had Not Requested Reimbursement For*

Mission Assignment Number	Request for Initial Reimbursement Should Have Occurred By	Final Request for Reimbursement Should Have Occurred By	Reimbursable Incurred Cost CORAS System	Reimbursable Amount Requested
4481DR-WA-DOD-02	4/30/2020	7/7/2020	\$6,681,671	\$0
4480DR-NY-DOD-12	4/30/2020	8/22/2020	24,753,765	0
4480DR-NY-DOD-11	5/30/2020	9/4/2020	4,197,468	0
4480DR-NY-DOD-10	5/30/2020	9/4/2020	6,728,100	0

Source: The DoD OIG and the CORAS.

### ***National Guard Bureau Guidance for Reimbursement Requests***

National Guard Bureau Comptroller officials stated that instead of submitting partial reimbursement requests, they planned to seek reimbursement at the end of the mission assignments. National Guard Bureau Comptroller officials stated that they were not going to submit reimbursements until mission assignments were

complete because the performance period and the number of personnel required to support the response effort was constantly changing, making it challenging to conduct reimbursement activities. During the audit, National Guard Bureau officials stated that they planned to submit three reimbursements requests to FEMA for each of the four mission assignments we reviewed.

- The first request would consist of costs incurred from the start of the mission assignments (March 2020) through May 31, 2020.
- The second request would include costs incurred from June 1 through July 31, 2020.
- The third request would include costs incurred from August 1 through August 21, 2020.

However, according to the July 31, 2020, CORAS report, the National Guard Bureau had not requested reimbursement for any of the \$170.9 million in costs for the four mission assignments.<sup>14</sup> Furthermore, according to FEMA officials, the National Guard Bureau was still gathering documentation to support reimbursement requests as of September 30, 2020.

### ***DoD Tasked Units Must Comply With DoD Policy for Timely Reimbursement Requests of Mission Assignment Costs***

The OUSD(C)/CFO establishes policy and guidance to ensure timely reimbursement to the DoD for reimbursable DSCA operations. Not only does DoD policy require that a final reimbursement request be submitted within 90 days of the termination of the mission assignment, the policy also requires requests for reimbursement of actual expenditures be submitted within 30 calendar days after the month in which the performance occurred.

DoD policy states that each DoD Component involved in DSCA operations has a responsibility to submit partial and final reimbursement requests as soon as possible after completing a task. When asked to comment on the Army and National Guard Bureau

*DoD policy states that each DoD Component involved in DSCA operations has a responsibility to submit partial and final reimbursement requests as soon as possible after completing a task.*

reimbursement guidance, OUSD(C)/CFO officials stated that they were unaware of the guidance and disagreed with delaying reimbursement requests to FEMA and stated that DoD Components must comply with DoD policy. OUSD(C)/CFO officials stated that failure to comply with DoD policy affects their ability to accurately prepare budget requests for future years and limits their ability to be transparent and accountable to Congress and the public. Therefore, DoD Component comptrollers

<sup>14</sup> Table 4 shows the reimbursement activity reported in the July 31, 2020, and January 31, 2021, CORAS reports.

should require tasked units to immediately submit reimbursement requests with required documentation to FEMA for reimbursement of the costs incurred in support of COVID-19 pandemic response mission assignments in accordance with DoD policy.

## DoD Tasked Units Lacked Training and Experience in Capturing Mission Assignment Costs and Providing Required Documentation for Those Costs

*DoD tasked-unit personnel lacked training and experience in capturing mission assignment costs and providing required documentation to FEMA for those costs.*

DoD tasked-unit personnel did not submit timely reimbursement requests, in part, because DoD tasked-unit personnel lacked training and experience in capturing mission assignment costs and providing required documentation to FEMA for those costs. COVID-19

pandemic response mission assignments exposed the ongoing challenge that DoD tasked units have with capturing and reporting costs, including completing required documentation for reimbursement requests. U.S. Army North officials explained that mission assignments for most major disasters are shorter in duration (7 to 10 days); however, COVID-19 pandemic response mission assignments are longer in duration and impact all U.S. states and territories. Although the OUSD(C)/CFO provided guidance on how to capture and report reimbursable costs incurred for COVID-19 mission support, DoD officials provided the following examples of lack of training and experience they had with capturing costs and completing required documentation to support reimbursement requests.

- The USNORTHCOM Comptroller stated that DoD tasked-unit personnel did not receive sufficient training and guidance. To address this deficiency, in part, USNORTHCOM officials produced the DSCA FMAT Handbook, June 2019, and included Chapter 4 “DSCA Reimbursement Operations” and Annex E “Reimbursement and Billing Guidance” to assist the DoD Components when developing their own guidance. In addition, between November 2018 and January 2020, USNORTHCOM provided DSCA training to DoD Component comptrollers; however, the training did not discuss the reimbursement request process.
- A U.S. Army North, G-8, Resources Directorate, official stated that tasked-unit personnel lacked training. The official stated that a tasked-unit official thought he could charge all expenses to mission assignment 4480DR-NY-DOD-12, instead of appropriately allocating the costs among mission assignments 4480DR-NY-DOD-10, 4480DR-NY-DOD-11, and 4480DR-NY-DOD-12.



- A Navy tasked-unit official stated that due to inexperience working with FEMA reimbursable mission assignments, tasked units incorrectly set up the mission assignment billing information in the Navy's accounting system. The Navy tasked-unit official did not notice the error until they attempted to submit the first reimbursement requests.
- An Army National Guard official stated that there was not a standardized billing process in place for all states and territories and that there was ambiguity on reimbursement billing package requirements.

In addition, FEMA financial management officials stated that one of their main concerns in the reimbursement process was inexperienced staff due to the high rate of staff turnover at the DoD.

According to the July 31, 2020, CORAS report, the mission assignments selected for review had incurred \$221.6 million in costs.<sup>15</sup> These costs had not been reimbursed in a timely manner because of widespread inexperience across DoD Components. USNORTHCOM officials stated that DoD tasked-unit personnel's focus was on the operational execution of the mission, not on capturing costs and completing required documentation for those costs. Furthermore, the USNORTHCOM Comptroller stated that without following procedures and utilizing proper accounting codes to capture costs upfront in the mission assignment process, putting together complete and accurate reimbursement requests became more difficult. This increased the risk that tasked-unit personnel may not capture all mission assignment costs. Therefore, DoD Component comptrollers should immediately require tasked-unit personnel review mission assignment costs incurred as of July 31, 2020, for completeness and accuracy.

Although COVID-19 mission assignments have taken months to complete, OUSD(C)/CFO officials emphasized that the reimbursement process for COVID-19 pandemic response mission assignments remains the same as other FEMA

*OUSD(C)/CFO officials emphasized that the reimbursement process for COVID-19 pandemic response mission assignments remains the same as other FEMA mission assignments and that DoD tasked units must comply with the DoD FMR.*

mission assignments and that DoD tasked units must comply with the DoD FMR. Proper cost capturing with necessary supporting documentation is critical during all disaster relief efforts to ensure DoD tasked units can submit timely and supported reimbursement requests to FEMA. A reimbursement request to FEMA should include a billing invoice with mission assignment information and supporting documentation such as a cost break down for the period of performance,

<sup>15</sup> Table 4 shows the reimbursement activity reported in the July 31, 2020, and January 31, 2021, CORAS reports.

personnel services, travel/per diem and transportation, contract services, and property/equipment purchases. DoD tasked-unit personnel need a reliable method to capture costs and necessary supporting documentation for specific mission assignments to facilitate timely reimbursement requests to FEMA as required by DoD policy. Therefore, to assist DoD tasked-unit personnel in overcoming these challenges, DoD Component comptrollers should, in coordination with the FMAT, develop and provide Component-specific desk manuals to be referenced at the tasked-unit level to facilitate timely reimbursement requests. Component-specific desk manuals for FEMA mission assignments should include, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final reimbursement requests to ensure compliance with DoD policy. Additionally, DoD Component comptrollers should provide training to tasked-unit personnel on how to navigate Component-specific desk manuals and apply the procedures appropriately.

## Untimely Reimbursement Requests Affect Current and Future Year Spending

As a result of the untimely reimbursement requests, the DoD was not able to use \$221.6 million, associated with 11 mission assignments as intended in the DoD appropriation. If DoD tasked-unit personnel had submitted timely and supported reimbursement requests, FEMA would have reimbursed the DoD. The DoD then could have used \$221.6 million from its support of COVID-19 pandemic response mission assignments to support DoD operations, rather than leaving the funds obligated and unused in FEMA's reimbursable account. Because DoD tasked units do not include mission assignment funding in their budgets, they use DoD appropriations to fund mission assignment expenses, such as supplies, equipment, material, labor, and travel costs. We asked DoD Component comptroller and tasked-unit personnel to identify mission impacts that they encountered because of the diversion of DoD funds to support FEMA mission assignments. We found

*Not all DoD Component and tasked-unit personnel were aware that mission assignments had been funded with DoD appropriations.*

that not all DoD Component and tasked-unit personnel were aware that mission assignments had been funded with DoD appropriations. For example, Army and National Guard Bureau officials stated that DoD missions were not affected because they did

not use DoD appropriations to fund mission assignments. The officials stated they were using reimbursable budget authority to fund mission assignment expenses. However, the reimbursable budget authority allowed DoD tasked units to incur costs in performing work required by mission assignments and then seek reimbursement from FEMA for those costs to restore their budgeted funds,

which did not include funds for COVID-19 pandemic response mission assignments. Therefore, this misunderstanding of how mission assignments are funded can result in a lack of urgency from DoD tasked units to request timely reimbursement. Timely reimbursement from FEMA ensures DoD tasked units use appropriated funds for intended DoD missions to support the warfighter and not for FEMA mission assignments or DSCA expenses. See Appendix D for details of the potential monetary benefits of the \$221.6 million of costs incurred for COVID-19 pandemic response mission assignments.

Additionally, DoD tasked-unit personnel may not be able to substantiate all costs incurred if they continue to delay reimbursement requests. The more time that passes between the mission and the reimbursement request, there is an increased likelihood that substantiating records will be lost; hence, putting together supported reimbursement requests (that are complete and accurate) will be difficult. Considering the DoD's increased costs related to the COVID-19 pandemic, it is critical that DoD tasked units request timely reimbursement from FEMA for costs incurred in support of COVID-19 mission assignments to restore their budgeted funds. Furthermore, DoD tasked units' failure to request timely reimbursement may affect their ability to accurately quantify budget estimates for future years. For instance, in future budget requests, DoD tasked units may request more funding than they need or than is warranted because they did not restore their budgets with FEMA reimbursement funds for hundreds of millions of dollars owed to them.

## FEMA Cannot Redirect Funds to Other Disasters, Bill States, or Accurately Report Funding to Congress

FEMA officials stated that because of the DoD's untimely requests for reimbursement, they could not deobligate and redirect unused funds to support other disasters such as hurricanes, wildfires, and tornados. For example, on May 24, 2020, the Army

completed mission assignment 4480DR-NY-DOD-12, which had an obligated amount of \$137.2 million, but incurred reimbursable cost of only \$24.8 million. If the Army had requested timely reimbursement of \$24.8 million from FEMA, FEMA

could have deobligated and reallocated the excess obligation of \$112.4 million to support other disasters. According to the FEMA Director of Field Operations, the DoD has poor financial management and billing practices, which result in large amounts of unused funds sitting obligated to completed mission assignments.

*According to the FEMA Director of Field Operations, the DoD has poor financial management and billing practices, which result in large amounts of unused funds sitting obligated to completed mission assignments.*

For example, a recent FEMA review of completed DoD mission assignments prior to 2020 identified \$236.4 million in unspent funds that FEMA may be able to deobligate and reallocate to support other disasters. If the DoD does not start submitting timely reimbursement requests, it will prevent FEMA from deobligating and redirecting unused funds to support other disasters.

Furthermore, FEMA officials stated that because of the untimely requests for reimbursement, they could not accurately report disaster relief funding to Congress or bill states for their shared portion of the mission assignment costs. The states are responsible for 25 percent of the total mission assignment costs for 7 of the 11 mission assignments with \$50.7 million in reimbursable costs. However, FEMA cannot bill states for their cost share (\$12.7 million) on these seven mission assignments until DoD tasked units submit a final request for reimbursement. The FEMA Deputy Chief Financial Officer (Acting) stated that the lack of timely DoD reimbursement requests has affected FEMA's ability to reduce open (excess) obligations, which impacts FEMA management decisions, financial statement reporting and presentation, internal controls reporting, and its ability to fund other disaster events.

## **Management Action Taken During the Audit**

We performed our analysis of the CORAS report through July 31, 2020. After July 31, 2020, DoD tasked units initiated reimbursement requests and received some reimbursements. Although DoD tasked-unit personnel did not request reimbursement in accordance with DoD policy, we recognize that DoD tasked-unit personnel took action during our audit to request reimbursement for costs incurred totaling \$69.6 million (or 31.4 percent) of the \$221.6 million. Of the \$69.6 million requested, DoD tasked-unit personnel have received \$52.4 million (or 23.7 percent) of the \$221.6 million. Table 4 shows the reimbursement activity reported in the July 31, 2020, and the January 31, 2021, CORAS reports. The January 2021 CORAS report was the most recent CORAS report as of the draft report issuance date on March 19, 2021.

*Table 4. Mission Assignment Reimbursement Activity Reported for July 2020 and January 2021*

As of Month Ending	Reimbursable Amount Requested	Reimbursable Amount Received
July 2020 <sup>1</sup>	\$0	\$0
January 2021 <sup>2</sup>	\$69,622,822	\$52,403,336

<sup>1</sup> The Marine Corps requested \$198,921 in reimbursable costs. However, we considered the reimbursement requests untimely because FEMA rejected them for lack of supporting documentation. The Navy identified \$2,252,705 in reimbursable costs that it requested for reimbursement. However, the Navy did not submit timely requests for reimbursement and failed to report these costs in the July 31, 2020, CORAS report.

<sup>2</sup> We did not review this information for accuracy and completeness because DoD tasked units requested reimbursement after July 31, 2020, which was outside the scope of our audit. Furthermore, the Navy stated that it had received reimbursement of \$3,967,877, but failed to report this amount in CORAS.

Source: The DoD OIG and CORAS.

See Appendix E for details of reimbursement activities related to specific mission assignments.

## Recommendations, Management Comments, and Our Response

### Recommendation 1

**We recommend that the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with DoD Component comptrollers, initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy.**

### OUSDC(C)/CFO Comments

The Director for Operations, Program/Budget, OUSDC(C), responding for the Deputy Comptroller, agreed with the recommendation, stating that the Office of the Deputy Comptroller (Program/Budget), along with DFAS, reviews monthly (CORAS) cost reports required from DoD Components performing COVID-19 pandemic response mission assignments. The reports identify obligations incurred and reimbursement requests made and collected. The Director stated that DoD Components should be challenged when reimbursement requests are not submitted or collected in a timely manner as required by the DoD FMR and DoD Directive 3025.18.

In addition, the Director stated that on June 19, 2020, the Office of the Under Secretary of Defense (Comptroller)/Deputy Chief Financial Officer, issued a memorandum to reinforce the requirement for DoD Components to monitor and track COVID-19 actions and mandate the use of mission assignment forms for actions executed under the Stafford Act.

### ***Our Response***

Comments from the Director did not address the specifics of the recommendation; therefore, the recommendation is unresolved and will remain open. Although the Director agreed with the recommendation and emphasized the importance of DoD policy, the Director did not state that OUSD(C)/CFO officials would coordinate with DoD Component comptrollers and initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy.

Monthly reviews of CORAS reports and the issuance of the June 2020 memorandum were not sufficient to ensure that DoD Components were submitting timely reimbursement requests in accordance with DoD policy. As stated in the report, as of July 31, 2020, DoD Components had incurred a total reimbursable cost of \$1.1 billion, but had requested reimbursement for only \$16.4 million for all COVID-19 pandemic response mission assignments in the USNORTHCOM area of responsibility. Therefore, we request that the Deputy Comptroller (Program/Budget), OUSD(C)/CFO, reconsider the response to the recommendation and initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy. Furthermore, we request that the Deputy Comptroller provide additional information on how DoD Components should be challenged when reimbursement requests are not submitted according to DoD policy.

## ***Recommendation 2***

**We recommend that:**

- a. The Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller), immediately require tasked units to review costs incurred for mission assignments 4480DR-NY-DOD-10, 4480DR-NY-DOD-11, 4480DR-NY-DOD-12, and 4481DR-WA-DOD-02 as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency in accordance with DoD policy.**



### ***Office of the Assistant Secretary of the Army (Financial Management and Comptroller) Comments***

The Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller), agreed with the recommendation and stated a preliminary review found that two of the four Army mission assignments in the audit had all costs reimbursed and those mission assignments were closed. He stated Army budget officials will coordinate with tasked units to review the mission assignments for completeness and accuracy and submit reimbursement requests to FEMA by June 30, 2021.

The Senior Official Performing the Duties of the Assistant Secretary of the Army (Financial Management and Comptroller) agreed with the findings and recommendation. In addition, the Senior Official stated that the Army's corrective action plan will help improve timeliness and accuracy of reimbursement requests and optimize the funding FEMA and the DoD receive from Congress.

### ***Our Response***

Comments from the Director addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify Army officials review mission assignment costs for completeness and accuracy and submit reimbursement to FEMA.

- b. The Assistant Director of the Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), immediately require tasked units to review costs incurred for mission assignments 4482DR-CA-DOD-01, 4482DR-CA-DOD-02, and 4488DR-NJ-DOD-04 as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency in accordance with DoD policy.**

### ***Management Comments Required***

The Assistant Director of the Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), did not respond to the recommendation in the report. Therefore, the recommendation is unresolved. We request that the Assistant Director provide comments on the final report.

- c. **The Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), immediately require tasked units to review costs incurred for mission assignment 4480DR-NY-DOD-10 as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency in accordance with DoD policy.**

### ***Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) Comments***

The Associate Deputy Assistant Secretary (Budget), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), responding for the Deputy for Budget, agreed with the recommendation, stating that Air Force officials will require tasked units to review mission assignment 4480DR-NY-DOD-10 costs for completeness and accuracy and submit required reimbursement to FEMA.

### ***Our Response***

Comments from the Associate Deputy addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify Air Force officials review mission assignment 4480DR-NY-DOD-10 costs for completeness and accuracy and submit reimbursement to FEMA.

- d. **The Comptroller of the United States Marine Corps immediately require tasked units to review costs incurred for 4482DR-CA-DOD-01, 4482DR-CA-DOD-02, and 4488DR-NJ-DOD-04 as of July 31, 2020, for completeness and accuracy, and submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency in accordance with DoD policy.**

### ***Management Comments Required***

The Comptroller of the United States Marine Corps did not respond to the recommendation in the report. Therefore, the recommendation is unresolved. We request that the Comptroller provide comments on the final report.

- e. **The Comptroller of the National Guard Bureau immediately require tasked units to review costs incurred for mission assignments 4480DR-NY-DOD-05, 4481DR-WA-DOD-05, 4482DR-CA-DOD-07, and 4491DR-MD-DOD-01 as of July 31, 2020, for completeness and accuracy, as well as any additional costs incurred and identified after July 31, 2020, and submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency in accordance with DoD policy.**

### ***Comptroller of the National Guard Bureau Comments***

The Vice Director, Programs and Resources/Comptroller (J8), responding for the Comptroller of the National Guard Bureau, agreed with the recommendation, stating that, as of July/August 2020, comptroller officials required tasked units (states/territories) to review the completeness and accuracy of costs incurred for mission assignments 4480DR-NY-DOD-05, 4481DR-WA-DOD-05, 4482DR-CA-DOD-07, and 4491DR-MD-DOD-01, and to submit reimbursement requests for those costs with required documentation to FEMA. The Vice Director also stated that weekly and monthly reporting requirements have continuously been met to ensure proper tracking of funding execution. The Vice Director further stated that National Guard officials submitted reimbursement requests/billing packages to FEMA and are actively working on closing out these mission assignments.

### ***Our Response***

Comments from the Vice Director addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we obtain evidence that National Guard Bureau officials submitted reimbursement requests/billing packages to FEMA for mission assignments 4480DR-NY-DOD-05, 4481DR-WA-DOD-05, 4482DR-CA-DOD-07, and 4491DR-MD-DOD-01.

### ***Recommendation 3***

**We recommend that:**

- a. The Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller):**
  - 1. In coordination with the Financial Management Augmentation Team, develop and provide to tasked units, an Army-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.**
  - 2. Train tasked-unit personnel on how to navigate the Army-specific desk manual and apply the procedures appropriately.**

#### ***Office of the Assistant Secretary of the Army (Financial Management and Comptroller) Comments***

The Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller), agreed with the recommendations and stated Army budget officials will coordinate with the FMAT to improve existing guidance by developing an Army-specific desk manual that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy. He stated the desk manual will be distributed to tasked units and used to train personnel. The Director stated the date for completing the desk manual and training plan for tasked-unit personnel is July 31, 2021.

The Senior Official Performing the Duties of the Assistant Secretary of the Army (Financial Management and Comptroller), also agreed with the recommendation, stating that the Army's corrective action plan will help improve timeliness and accuracy of reimbursement requests and optimize the funding FEMA and the DoD receive from Congress.

#### ***Our Response***

Comments from the Director addressed the specifics of the recommendations; therefore, the recommendations are resolved but will remain open. We will close the recommendations once we verify Army officials develop a desk manual for tasked units and training plan on how to use the desk manual.

- b. **The Assistant Director of the Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller):**
  - 1. **In coordination with the Financial Management Augmentation Team, develop and provide to tasked units, a Navy-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.**
  - 2. **Train tasked-unit personnel on how to navigate the Navy-specific desk manual and apply the procedures appropriately.**

### ***Management Comments Required***

The Assistant Director of the Office of Budget Fiscal Management, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), did not respond to the recommendation in the report. Therefore, the recommendation is unresolved. We request that the Assistant Director provide comments on the final report.

- c. **The Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller):**
  - 1. **In coordination with the Financial Management Augmentation Team, develop and provide to tasked units, an Air Force-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.**
  - 2. **Train tasked-unit personnel on how to navigate the Air Force-specific desk manual and apply the procedures appropriately.**

### ***Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) Comments***

The Associate Deputy Assistant Secretary (Budget), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), responding for the Deputy for Budget, agreed with the recommendation, stating that Air Force officials will coordinate with the FMAT, Air Force Accounting and Finance Office, and Defense Enterprise Accounting and Management System Functional Management Office to develop a handbook that provides guidance and procedures for tasked units to support FEMA mission assignments. The Associate Deputy also

stated that the handbook will include, at a minimum, step-by-step procedures for initial set-up, real time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.

### ***Our Response***

Comments from the Associate Deputy addressed the specifics of recommendation to develop and provide an Air Force-specific desk manual; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify Air Force officials develop a manual that provides guidance and procedures for tasked units to support FEMA mission assignments. However, the Associate Director did not address the recommendation to train tasked-unit personnel; therefore, the recommendation is unresolved. We request that the Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), provide comments in regards to the recommendation to train tasked unit personnel on how to navigate the Air Force-specific desk manual and apply the procedures appropriately.

#### **d. The Comptroller of the United States Marine Corps:**

- 1. In coordination with the Financial Management Augmentation Team, develop and provide to tasked units, a Marine Corps-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.**
- 2. Train tasked-unit personnel on how to navigate the Marine Corps-specific desk manual and apply the procedures appropriately.**

### ***Management Comments Required***

The Comptroller of the United States Marine Corps did not respond to the recommendation in the report. Therefore, the recommendation is unresolved. We request that the Comptroller provide comments on the final report.



**e. The Comptroller of the National Guard Bureau:**

- 1. In coordination with the Financial Management Augmentation Team, develop and provide to tasked units a National Guard-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billing to ensure compliance with DoD policy.**
- 2. Train tasked-unit personnel on how to navigate the National Guard-specific desk manuals and apply the procedures appropriately.**

### ***Comptroller of the National Guard Bureau Comments***

The Vice Director, Programs and Resources/Comptroller (J8), responding for the Comptroller of the National Guard Bureau, agreed with the recommendations, stating that National Guard officials have been collecting lessons learned and are scheduled to participate in the May 2021 FMAT conference to address the reimbursement process. The Vice Director also stated that National Guard officials plan to include a discussion on future training opportunities and integrate reimbursement actions in major exercises. The Vice Director further stated that upon completion of all FEMA mission assignments (September 2021), National Guard officials plan to codify current working procedures into a desk manual with content including step-by-step procedures for initial setup, real-time cost input, cost tracking, cost reporting, and submitting partial and final billing. The projected implementation date is December 2021.

### ***Our Response***

Comments from the Vice Director addressed the specifics of the recommendations; therefore, the recommendations are resolved but will remain open. We will close the recommendations once we verify National Guard Bureau officials develop a desk manual for tasked units and train tasked units on how to use the desk manual.

## **Managements Comments on the Potential Monetary Benefits and Our Response**

### ***Office of the Assistant Secretary of the Army (Financial Management and Comptroller) Comments***

The Director, Army Budget, Office of the Assistant Secretary of the Army (Financial Management and Comptroller) disagreed with the potential monetary benefit conclusions and finding statement that tasked units use DoD base appropriations to fund mission assignment expenses as the units do not

include these expenses in their budgets. The Director stated that less than 1 percent of the Army's obligations, in support of FEMA mission assignments, are through direct appropriations. The Director also stated that the Army has obligated funds through the allocation of reimbursable budget authority, not direct budget authority, in accordance with the DoD FMR and the USNORTHCOM FMAT Handbook.<sup>16</sup> The Director further stated that the Army and the Army National Guard appropriated funds were not affected.

### ***Comptroller of the National Guard Bureau Comments***

The Vice Director, Programs and Resources/Comptroller (J8), responding for the Comptroller of the National Guard Bureau, disagreed with the potential monetary benefits. The Vice Director stated that the National Guard Bureau provided reimbursable authority, up to the level of orders for support to the COVID-19 pandemic response, which the Office of Management and Budget automatically apportions and was separate from direct appropriations. The Vice Director also stated that the delay in requesting reimbursement from FEMA reimbursable Disaster Relief Funds did not impact Service base appropriations.

### ***Our Response***

Comments received from the Army and the National Guard Bureau on the potential monetary benefits incorrectly characterized reimbursable budget authority. Reimbursable budget authority is not actual funding; rather it provides DoD Components the authority to incur costs using their base appropriation and then request reimbursement from FEMA to cover those incurred costs. According to the DoD FMR, reimbursable budget authority allows DoD Components to incur costs in performing reimbursable work required by mission assignments before seeking reimbursement from FEMA. DoD Components receiving reimbursement from FEMA credit funds to the appropriation used to cover mission assignment costs.

Furthermore, the USNORTHCOM FMAT Handbook defines reimbursable budget authority as the funding DoD Components expect to receive from FEMA for support provided. In addition, the OUSD(C)/CFO officials stated that DoD Components use base funding to cover obligations and outlays for mission assignments prior to seeking reimbursement from FEMA. In other words, the DoD Components used their own appropriations to fund mission assignment costs. The CORAS report identifies the specific personnel and operation and maintenance appropriations DoD Components used to fund incurred mission assignment costs prior to

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<sup>16</sup> DoD Regulation 7000.14-R, "DoD Financial Management Regulation," volume 11A, chapter 19, "Defense Support of Civil Authorities."

seeking reimbursement. Specifically, the Army and the National Guard Bureau used the following appropriations to fund mission assignment costs prior to seeking reimbursement:

- Appropriation 2020 - Operations and Maintenance, Army
- Appropriation 2060 - National Guard Personnel, Army
- Appropriation 2065 - Operations and Maintenance, Army National Guard
- Appropriation 3840 - Operations and Maintenance, Air National Guard
- Appropriation 3850 - National Guard Personnel, Air Force

By not submitting reimbursement requests in a timely manner, the Army and the National Guard Bureau were prevented from executing their base appropriations for their principle non-COVID-19 mission in the most efficient and expeditious manner. Therefore, we determined that, as of July 31, 2020, the Army's \$42.4 million and the National Guard Bureau's \$170.9 million in mission assignment costs (see Table 2 and Appendix D of this report) were potential monetary benefits as no reimbursements were requested or received.

According to the January 31, 2021, CORAS Report, the Army and National Guard Bureau have reduced the potential monetary benefits. Specifically, Army and National Guard Bureau officials have requested and received \$16.8 million and \$35.6 million, respectively (see Table 4 and Appendix E of this report). We request that Agency Responding Officials reconsider their position on the potential monetary benefits. In addition, we recognize that when Army and National Guard Bureau officials request and receive all reimbursement from FEMA, the potential monetary benefits, identified as of July 31, 2020, will be reduced and/or eliminated.

### ***Management Comments Not Received on the Potential Monetary Benefits***

Responding officials for the Navy, Air Force, and Marine Corps did not comment on the potential monetary benefits. We request comments from these officials on the potential monetary benefits.

## Appendix A

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### Scope and Methodology

We conducted this performance audit from June 2020 through March 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

### ***Mission Assignments Selected for Review***

As of June 18, 2020, USNORTHCOM officials identified 84 COVID-19 pandemic response mission assignments with an estimated reimbursable cost of just over \$2 billion. The estimated reimbursable cost represents the funding amount obligated by FEMA to complete the mission assignments. Of the 84 COVID-19 pandemic response mission assignments, DoD tasked units completed 27 mission assignments with an estimated reimbursable cost of \$250.1 million.

- Of the 27 completed mission assignments, we selected a sample of 8 mission assignments that had the highest estimated cost (\$7 million or more) for review. The Army, Marine Corps, Navy, Air Force, and Defense Health Agency completed these eight mission assignments in four FEMA regions. These mission assignments amounted to \$207.9 million (about 83 percent of the estimated total reimbursable cost for the completed mission assignments).
- Additionally, we selected one active National Guard Bureau mission assignment from each of the four FEMA regions mentioned above. In each region, we selected the assignment with the highest estimated reimbursable cost. The estimated total reimbursable cost for the four active mission assignments was about \$263 million.

In summary, we selected and reviewed a nonstatistical sample of 12 mission assignments that had estimated total reimbursable costs of about \$470.9 million. Table 5 shows details of the 12 mission assignments selected for review as of June 18, 2020.

Table 5. Mission Assignments Selected for Review as of June 18, 2020

No.	DoD Component	FEMA Region	Mission Assignment Number	Description	Completion Date	Funding Amount Obligated by FEMA	Subtotal
1	Army	II	4480DR-NY-DOD-11	Provide Medical Task Force	5/4/2020	\$7,580,000	\$207,906,029
2	Army	II	4480DR-NY-DOD-12	Provide Transition Management Task Force	4/24/2020	137,220,000	
3	Army	X	4481DR-WA-DOD-02	Medical Support	4/8/2020	7,000,000	
4	Army & Air Force	II	4480DR-NY-DOD-10	Provide Medical Professionals	5/6/2020	18,148,561	
5	Navy & Marine Corps	IX	4482DR-CA-DOD-02	U.S. Navy Ship <i>Mercy</i> (Non-COVID-19 Patients)	4/23/2020	7,000,000	
6	Navy & Marine Corps	IX	4482DR-CA-DOD-01	U.S. Navy Ship <i>Mercy</i> (COVID-19 Patients)	5/20/2020	9,957,468	
7	Navy & Marine Corps	II	4488DR-NJ-DOD-04	U.S. Navy Ship <i>Comfort</i>	6/6/2020	11,000,000	
8	Defense Health Agency	III	DC-20030901-DOD-08	Provide N95 Masks	4/24/2020	10,000,000	
9	National Guard	II	4480DR-NY-DOD-05	National Guard Support	Ongoing	97,975,000	\$262,993,075
10	National Guard	III	4491DR-MD-DOD-01	National Guard Support	Ongoing	55,398,223	
11	National Guard	X	4481DR-WA-DOD-05	National Guard Support	Ongoing	39,900,000	
12	National Guard	IX	4482DR-CA-DOD-07	National Guard Support	Ongoing	69,719,852	
<b>Total</b>							<b>\$470,899,104</b>

Source: The DoD OIG, USNORTHCOM, and DoD Defense Support of Civil Authorities Automated Support System.

## ***Review of Documentation and Interviews***

To determine whether DoD tasked units requested and received reimbursement of costs incurred for support provided to COVID-19 pandemic response mission assignments in the USNORTHCOM area of responsibility in accordance with DoD policies, we reviewed mission assignment documents dated between March 2020 and January 2021. During the period of review, we used July 31, 2020, as the end date for costs incurred and reimbursement requests for the 12 mission assignments selected for review. We determined the end date was reasonable as mission assignment start dates ranged between March 22, 2020, and April 20, 2020, giving DoD tasked units over 3 months to initiate reimbursement requests. We reviewed documents pertaining to mission assignment initiation, estimated reimbursable costs, cost-incurred reports, and billing activities. For example, we reviewed:

- FEMA Mission Assignment Forms
- DSCA Reimbursable Authority Documents
- Billing Templates
- Reimbursable Budget Authority Closure Certifications
- CORAS Reports
- Components' Accounting Records

To meet our objective, we reviewed the following guidance:

- USNORTHCOM FMAT Operations in DSCA Handbook, June 2019
- Joint Publication 3-28, "Defense Support of Civil Authorities," October 29, 2018
- Department of Defense Directive 3025.18, "Defense Support of Civil Authorities (DSCA)," March 19, 2018
- Public Law 93-288, "Robert T. Stafford Disaster Relief and Emergency Assistance Act," as amended February 23, 2018
- Department of Defense Instruction 3025.23, "Domestic Defense Liaison with Civil Authorities," May 25, 2016
- DoD 7000.14-R, "DoD Financial Management Regulation (FMR)," Volume 11A, Chapter 19, "Defense Support of Civil Authorities," July 2015

We held meetings with DoD officials responsible for overseeing, supporting, and/or executing mission assignments selected for review. Specifically, we met with officials from the OUSD(C)/CFO, USNORTHCOM, Army North, Navy, National Guard Bureau, Defense Health Agency, and DFAS. We also met with FEMA officials to discuss their roles and responsibilities with COVID-19 pandemic response mission assignments and concerns, if any, they had with DoD reimbursement requests.



## Use of Computer-Processed Data

We used computer-processed data provided by USNORTHCOM officials to select a nonstatistical sample of 12 mission assignments, in support of COVID-19 response and relief efforts, for review. USNORTHCOM officials oversee FEMA mission assignments using the DoD Defense Support of Civil Authorities Automated Support System.<sup>17</sup> For the purpose of this audit, we determined that the information for all 12 mission assignments in the DoD Defense Support of Civil Authorities Automated Support System was accurate and reliable by verifying the information with source documentation.

In addition, we obtained and reviewed mission assignment cost data entered into the CORAS system. DoD Component personnel manually enter information into the CORAS system based on data in their respective accounting systems or various spreadsheets. DoD Component personnel provided accounting system information and various spreadsheets, which did not reconcile to the information reported in the CORAS system. While we identified several errors in the data, we determined that the data were sufficiently reliable to be used for the report to draw conclusions and make recommendations associated with the untimely reimbursement requests.

## Prior Coverage

During the last 5 years, the DoD OIG and the Air Force Audit Agency each issued one report discussing reimbursement for DSCA operations. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>. Unrestricted Air Force Audit Agency reports can be accessed from <http://www.afaaf.af.mil/> by selecting audit reports, and completing a Freedom of Information Act request.

### **DoD OIG**

Report No. DODIG-2019-086, “Audit of the DoD’s Preparation for Natural Disasters,” May 16, 2019

The DoD OIG reported that continuous preparation and process improvement are key to ensuring that the DoD can rapidly deploy essential resources in support of FEMA mission assignments and requests for assistance from other Federal agencies. To track mission assignment spending, USNORTHCOM began monitoring DoD resources used to support natural disasters through FEMA mission assignments in FY 2018. USNORTHCOM developed a spreadsheet

<sup>17</sup> DoD Defense Support of Civil Authorities Automated Support System is an unclassified web-enabled Government software application that tracks, collaborates, coordinates and prioritizes FEMA mission assignments assigned to the DoD in real-time.

to track the reimbursable funds that the DoD spent responding to mission assignments. The report did not make any recommendations for developing a framework for natural disaster preparedness.

### ***Air Force Audit Agency***

Report No. F2016-0002-O30000, "Support to Civil Authorities," March 30, 2016

The Air Force Audit Agency reported that Air Force personnel did not obtain reimbursement for all support provided to civil authorities. From January 2010 through December 2013, Air Force units at 17 of 19 locations reviewed did not obtain reimbursement for over \$9.3 million in DSCA support costs. The Air Force Audit Agency made recommendations to Air Force Deputy Chief of Staff and Secretary of the Air Force leadership to improve the reimbursement processes for the Air Force's support to civil authorities.

## Appendix B

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### **Other Matters of Interest. DoD Components Did Not Properly Account for the Transfer of 10 Million N95 Respirators to the Department of Health and Human Services**

In April 2020, as requested by mission assignment DC-20030901-DOD-08, Defense Health Agency officials transferred 10 million N95 respirators, valued at an estimated \$10 million, to the Department of Health and Human Services. Health and Human Services officials, through the FEMA Administrator, agreed to replace the N95 respirators with comparable units by July 10, 2020. DoD officials referred to this transaction as a “replacement-in-kind”. However, DoD officials could not provide documents that showed how they recorded and oversaw the “replacement-in-kind” transaction to ensure the DoD was reimbursed in a timely manner.

During the audit, Defense Health Agency officials stated the following:

- None of the 10 million N95 respirators had been replaced by July 10, 2020, as agreed.
- There was no formal documentation of the “replacement-in-kind” agreement to reimburse the DoD for the 10 million N95 respirators. The only documentation of the transaction was an e-mail thread.
- The 10 million N95 respirators were still recorded as inventory for multiple DoD Components, including the Army and Navy.
- There were no accounting records for reduction of the 10 million N95 respirators from Army and Navy systems of record.
- It would take months to recreate records, when asked if it is possible to review hard copy documentation to properly update the Army and Navy systems of record.

Without formally documenting and accounting for the “replacement-in-kind” agreement, there is a risk that the agreement will not be fulfilled and the DoD will not be properly reimbursed. In addition, by not recording the reduction of N95 respirators in the Army and Navy systems of record, inventory will be overstated, resulting in financial misstatement and potential operational shortfalls in the future, as records will show that units have inventory on hand. On September 25, 2020, Defense Health Agency officials began receiving replacement respirators and as of December 31, 2020, they received all 10 million replacement respirators. We did not review the reimbursement of replacement respirators for accuracy and completeness because Defense Health Agency officials received the reimbursement after July 31, 2020, which was outside the scope of our audit.

## Appendix C

### Mission Assignment Status and Reimbursement Activities as of July 31, 2020

No.	DoD Component	Mission Assignment Number	Description	Start Date	Completion Date	Request for Initial Reimbursement Should Have Occurred By	Final Request for Reimbursement Should Have Occurred By	Incurred Reimbursable Cost Reported in the CORAS System	Reimbursable Amount Requested	Reimbursable Amount Received
1	Army	4481DR-WA-DOD-02	Medical Support	3/22/2020	4/8/2020	4/30/2020	7/7/2020	\$6,681,671	\$0	\$0
2	Army	4480DR-NY-DOD-12	Provide Transition Management Task Force	3/25/2020	5/24/2020	4/30/2020	8/22/2020	24,753,765	0	0
3	Army	4480DR-NY-DOD-11	Provide Medical Task Force	4/5/2020	6/6/2020	5/30/2020	9/4/2020	4,197,468	0	0
4	Army	4480DR-NY-DOD-10	Provide Medical Professionals	4/6/2020	6/6/2020	5/30/2020	9/4/2020	6,728,100	0	0
	Air Force							8,133,643	0	0
5	Marine Corps <sup>1</sup>	4482DR-CA-DOD-02	U.S. Navy Ship <i>Mercy</i>	3/25/2020	4/23/2020	4/30/2020	7/22/2020	143,384	143,384	0
	Navy <sup>2</sup>							0	0	0
6	Marine Corps <sup>1</sup>	4482DR-CA-DOD-01	U.S. Navy Ship <i>Mercy</i>	4/20/2020	5/20/2020	5/30/2020	8/18/2020	55,537	55,537	0
	Navy <sup>2</sup>							65,392	0	0
7	Marine Corps	4488DR-NJ-DOD-04	U.S. Navy Ship <i>Comfort</i>	4/7/2020	6/6/2020	5/30/2020	9/4/2020	0	0	0
	Navy							0	0	0
8	National Guard	4480DR-NY-DOD-05	National Guard Support	3/27/2020	Ongoing	4/30/2020	Not Applicable	66,739,084	0	0
9	National Guard	4491DR-MD-DOD-01	National Guard Support	3/30/2020	Ongoing	4/30/2020	Not Applicable	24,203,002	0	0
10	National Guard	4481DR-WA-DOD-05	National Guard Support	3/22/2020	Ongoing	4/30/2020	Not Applicable	25,291,942	0	0
11	National Guard	4482DR-CA-DOD-07	National Guard Support	3/22/2020	Ongoing	4/30/2020	Not Applicable	54,624,456	0	0
<b>Total</b>								<b>\$221,617,444</b>	<b>\$198,921</b>	<b>\$0</b>

<sup>1</sup> The Marine Corps requested \$198,921 (\$143,384 + \$55,537) in reimbursable costs. However, we considered the requests untimely because FEMA rejected them for lack of supporting documentation.

<sup>2</sup> The Navy identified \$2,252,705 in reimbursable costs that it requested for reimbursement. However, the Navy did not submit timely requests for reimbursement and failed to report these costs in the July 31, 2020, CORAS report.

Source: The DoD OIG, DoD Defense Support of Civil Authorities Automated Support System, and CORAS.

## Appendix D

### Potential Monetary Benefits

The table identifies the estimated amount of funds that could be put to better use towards budgeted DoD missions if DoD tasked units requested and received timely reimbursement from FEMA for 11 COVID-19 pandemic response mission assignments.

Recommendation	Type of Benefits	Amount of Benefits	Appropriation
2	Funds put to better use	\$221,617,444	Multiple accounts will be impacted such as DoD Component’s operation and maintenance and military personnel appropriations



## Appendix E

### Reimbursement Activity as of January 31, 2021

The table identifies management action taken during our audit. Specifically, DoD tasked-unit personnel requested reimbursement of costs incurred totaling \$69.6 million (or 31.4 percent) of the \$221.6 million. Of the \$69.6 million requested, DoD tasked-unit personnel have received \$52.4 million (or 23.7 percent) of the \$221.6 million.

No.	DoD Component	Mission Assignment Number	Reimbursable Amount Requested	Reimbursable Amount Received
1	Army	4480DR-NY-DOD-11	\$1,771,659	\$1,771,659
2	Army	4480DR-NY-DOD-12	11,429,863	11,429,863
3	Army	4481DR-WA-DOD-02	3,574,189	3,574,189
4	Army & Air Force	4480DR-NY-DOD-10	0	0
5	Navy & Marine Corps	4482DR-CA-DOD-02	5,344,319	0*
6	Navy & Marine Corps	4482DR-CA-DOD-01	9,628,011	53,351*
7	Navy & Marine Corps	4488DR-NJ-DOD-04	0	0
8	National Guard	4480DR-NY-DOD-05	12,459,287	12,459,287
9	National Guard	4491DR-MD-DOD-01	1,629,212	1,629,212
10	National Guard	4481DR-WA-DOD-05	6,231,016	5,806,702
11	National Guard	4482DR-CA-DOD-07	17,555,266	15,679,073
<b>Total</b>			<b>\$69,622,822</b>	<b>\$52,403,336</b>

\* The Navy stated that it had received reimbursement of \$3,967,877, but failed to report this amount in CORAS.  
Source: The DoD OIG and CORAS.

## Management Comments

### OUSD(C)/CFO



COMPTROLLER  
(Program/Budget)

OFFICE OF THE UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

APR 22 2021

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR  
GENERAL

SUBJECT: Comments on the Department of Defense Inspector General's (DoDIG)  
draft report on "Audit of the Reimbursement for Department of Defense  
Mission Assignments for Coronavirus Disease-2019 Pandemic Response  
in the U.S. Northern Command Area of Responsibility" (Project No.  
D2020-D000AU-0143.000)

This is the Office of the Under Secretary of Defense (Comptroller)  
(OUSD(C)) response to the recommendations in the subject draft report, dated  
March 19, 2021. The OUSD(C) appreciates the DoDIG's work on this engagement, as  
well as the opportunity to review and comment on this draft report.

The OUSD(C) acknowledges receipt of the draft report and notes that DoDIG  
requests USD(C) to provide comments in response to recommendation 1. We have  
reviewed your recommendation and our response is attached. My point of contact for  
this matter is [REDACTED], who may be reached at [REDACTED]  
[REDACTED]

WILLIAMS LORRAINE A. [REDACTED]  
INEA [REDACTED]

Lorraine Williams  
Director for Operations

Enclosure:  
As stated

## OUSD(C)/CFO (cont'd)

**OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)  
(OUSD(C))  
RESPONSE TO RECOMMENDATION 1**

**DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL DRAFT  
REPORT, "AUDIT OF THE REIMBURSEMENT FOR DEPARTMENT OF  
DEFENSE MISSION ASSIGNMENTS FOR CORONAVIRUS DISEASE-2019  
PANDEMIC RESPONSE IN THE U.S. NORTHERN COMMAND AREA OF  
RESPONSIBILITY"  
(Project No. D2020-D000AU-0143.000)**

**Recommendation 1:** We recommend that the Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with DoD Component comptrollers, initiate a review of all COVID-19 pandemic response mission assignments to ensure reimbursement requests for costs incurred are submitted in accordance with DoD policy.

**OUSD(C) Response:** Concur with comment.

The Office of the Deputy Comptroller (Program/Budget), in conjunction with the Defense Financial Accounting Service (DFAS), currently reviews monthly incremental cost reports required from Components performing COVID-19 pandemic response Mission Assignments (MAs). Those monthly reports identify obligations incurred and reimbursement requests made and collected. Components should be challenged when reimbursement requests to recover costs incurred are not submitted or collected in a timely manner as required as required by the Department of Defense Financial Management Regulation (DoD FMR), Volume 11A, Chapter 19, "Defense Support of Civil Authorities," and the DoD Directive 3025.18, "Defense Support of Civil Authorities (DSCA)."

Additionally, on June 19, 2020, the Deputy Chief Financial Officer issued a memorandum entitled "Mandatory Use of Federal Forms for DoD Activity and Mission Assignment Work Performed on Behalf of Other Federal Agencies" to reinforce the requirement for DoD Components to monitor and track Coronavirus Disease-2019 actions and mandate use of MA forms for actions executed under the Robert T. Stafford Disaster Relief and Emergency Assistance Act to track reimbursable work performed on behalf of other federal agencies.

## Office of the Assistant Secretary of the Army (Financial Management and Comptroller)



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
FINANCIAL MANAGEMENT AND COMPTROLLER  
109 ARMY PENTAGON  
WASHINGTON DC 20310-0109

SAFM-ZA

20 April 2021

MEMORANDUM FOR Department of Defense Inspector General, 4800 Mark Center Drive, Alexandria, VA 22350-1500

SUBJECT: Audit of the Reimbursement for Department of Defense (DoD) Mission Assignments for Coronavirus Disease – 2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)

1. This office has reviewed the draft report of the subject audit. The Department of the Army concurs with the findings and recommendations contained in the report.
2. In addition, this office has reviewed the responses and corrective action plan provided by the Deputy Assistant Secretary of the Army for Budget (DASA-BU). The Department of the Army supports the corrective action plan from DASA-BU and agrees the changes being implemented will help improve the timeliness and accuracy of reimbursement requests, thereby enhancing the ability of both the Federal Emergency Management Agency and the Department of Defense to optimize the funding each receives from Congress.
3. The Department of the Army concurs with DASA-BU with respect to the report's conclusion regarding the potential monetary benefit of implementing the recommendations.
4. The point of contact in this office is [REDACTED]

Digitally signed by  
MILLER, WESLEY C.

Wesley C. Miller  
Senior Official Performing the Duties of the  
Assistant Secretary of the Army  
(Financial Management and Comptroller)



## Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (cont'd)



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
FINANCIAL MANAGEMENT AND COMPTROLLER  
109 ARMY PENTAGON  
WASHINGTON DC 20310-0109

SAFM-BU

19 April 2021

MEMORANDUM FOR Department of Defense Inspector General, 4800 Mark Center Drive, Alexandria, VA 22350-1500

SUBJECT: Audit of the Reimbursement for Department of Defense (DoD) Mission Assignments for Coronavirus Disease – 2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)

1. The subject audit examined reimbursements for costs related to DoD's coronavirus disease (COVID) response. The Army Budget Office (ABO) has reviewed the draft report of that audit and concurs with the findings and recommendations regarding the Army, but disagrees with the conclusions regarding the monetary benefit. ABO also determined that no portions of the report are exempt from public release. Therefore, a signed Request for Security Marking Review form is enclosed, indicating the final report should be unclassified.
2. Regarding potential monetary benefit, the draft report incorrectly states that tasked units "use DoD base appropriations to fund mission assignment expenses," as the units do not include these expenses in their budgets. Less than 1% of Army's obligations in support of Federal Emergency Management Agency (FEMA) Mission Assignments are through direct appropriations. The Army has obligated funds through the allocation of Reimbursable Budget Authority, not Direct Budget Authority in accordance with the Financial Management Regulation Volume 11A, Chapter 19, and the United States Northern Command's handbook, *Financial Management Augmentation Team (FMAT) Operations in Defense Support of Civil Authorities (DSCA)*. As a result, the Army (and the Army National Guard) did not have the impact on our appropriated funds described in the draft report (Page 8).
3. The report provided two recommendations applicable to ABO.
  - a. The first recommendation was to require tasked units to review the costs they incurred for four specific COVID-related mission assignments for completeness and accuracy and to submit reimbursement requests for those costs in accordance with DoD policy. ABO concurs with this recommendation. A preliminary review finds that two of the four Army designated Mission Assignments examined in the audit have had all costs reimbursed and been closed. ABO will coordinate with tasked units to review the mission assignments as recommended and to submit their reimbursement requests to the Federal Emergency Management Agency by 30 June 2021.

## Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (cont'd)

SAFM-BU

SUBJECT: Audit of the Reimbursement for Department of Defense (DoD) Mission Assignments for Coronavirus Disease – 2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)

b. The second recommendation was to coordinate with the FMAT to develop and distribute an Army-specific desk manual for mission assignments. The recommendation went on to specify the manual should include step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings. Finally, the recommendation proposed training tasked-unit personnel on how to navigate the Army-specific desk manual and to apply the procedures appropriately. ABO concurs with this recommendation. We will coordinate with FMAT to enhance existing guidance by developing an Army-specific desk manual that includes the recommended contents as a minimum. We will also require the manual be distributed to tasked units and used to train personnel. Our target date for completion of the manual and implementation of a training plan for unit personnel is 31 July 2021.

4. The point of contact in this office is [REDACTED]

CHAMBERLAIN, PAUL A. Digitally signed by  
LEXANDER, [REDACTED] CHAMBERLAIN, PAUL ALEXANDER

Encl

PAUL A. CHAMBERLAIN  
Major General, USA  
Director of Army Budget

## Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller)



DEPARTMENT OF THE AIR FORCE  
WASHINGTON DC

OFFICE OF THE ASSISTANT SECRETARY

APR 21 2021

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: SAF/FMB  
1130 Air Force Pentagon  
Washington, DC 20330-1130

SUBJECT: Air Force response to the DoDIG Draft Report, "Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease-2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)"

1. This is the Department of the Air Force response to the DoDIG Draft Report, "Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease-2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)." SAF/FMB concurs with the draft report and provides the following responses to the recommendations below. SAF/FMB, in coordination with U.S. Northern Command, Major Commands, and Field Operating Agencies, will address all recommendations in the draft report and implement appropriate corrective action plans as outlined in the following recommendations:

**RECOMMENDATION 2.C.** The DoDIG recommends that the Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), immediately require tasked units to review costs incurred for mission assignment 44480DR-NY-DOD-10 as of July 31 2020, for completeness and accuracy, and submit reimbursement required for those costs with required documentation to the Federal Emergency Management Agency (FEMA) in accordance with DoD policy.

**AIR FORCE RESPONSE:** Subsequent to issuance of DoDIG's report, SAF/FMB will require tasked units to review costs for mission assignment 44480DR-NY-DOD-10 for completeness and accuracy. SAF/FMB will also submit any required reimbursement to FEMA.

**RECOMMENDATION 3.C.** DoDIG recommends that The Deputy for Budget, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller):

- a. In coordination with the Financial Management Augmentation Team, develop and provide to tasked units, an Air Force-specific desk manual for mission assignments that includes, at a minimum, step-by-step procedures for initial set-up, real time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.
- b. Train tasked-unit personnel on how to navigate the Air Force-specific desk manual and apply the procedures appropriately.

*Financing the Fight*



## Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) (cont'd)

2

**AIR FORCE RESPONSE:** Subsequent to issuance of DoDIG's report, the Air Force will coordinate with the Financial Management Augmentation Team, Air Force Accounting and Finance Office, and Defense Enterprise Accounting and Management System (DEAMS) Functional Management Office to develop a consolidated FEMA Support handbook that provides guidance and procedures for units tasked to support FEMA mission assignments. The handbook will include, at a minimum, step-by-step procedures for initial set-up, real time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy.

3. The SAF/FMB points of contact are [REDACTED]  
[REDACTED]  
[REDACTED]

  
Carlos Rodgers, SES, DAF  
Associate Deputy Assistant Secretary (Budget)

## Comptroller of the National Guard Bureau



**NATIONAL GUARD BUREAU**  
1636 DEFENSE PENTAGON  
WASHINGTON DC 20301-1636

NGB-J8

20 April 2021

MEMORANDUM FOR Department of Defense Office of Inspector General (DoDIG)


SUBJECT: Comments [Response] to Recommendations from DoDIG Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease-2019 Pandemic Response in the U.S. Northern Command Area of Responsibility (Project No. D2020-D000AU-0143.000)

1. The following are the NGB Programs and Resources/Comptroller (J8) comments to the recommendations provided in DoDIG Audit, Project No. D2020-D000AU-0143.000; and, comments on the potential monetary benefit identified in Appendix D of the report.
2. Recommendation 2.e.: Concur. ANG and ARNG Service Comptrollers ICW NGB J8 already required tasked units (states/territories) as of last summer (July-August 2020) to review costs incurred for mission assignments 4480DR-NY-DOD-05, 4481DR-WA-DOD-05, 4482DR-CA-DOD-07, and 4491DR-MD-DOD-01 as of 31 Jul 20, for completeness and accuracy, as well as any additional costs incurred and identified after 31 Jul 20, and to submit reimbursement requests for those costs with required documentation to the Federal Emergency Management Agency. These actions by all states/territories have been continuous and ongoing to ensure standards are met and maintained in accordance with DoD policy. Weekly and monthly reporting requirements have also continuously been met since mission inception to ensure proper tracking of funding execution. The ANG and ARNG submitted reimbursement requests/billing packages to FEMA and are actively working on closing out these mission assignments.
3. Recommendations 3.e.1. and 3.e.2.: Concur. We have been collecting lessons learned and are scheduled to participate in the 18-20 May 21 Financial Management Augmentation Team Virtual Conference to address the reimbursement process. We plan to also include a discussion on future training opportunities and integrating reimbursement actions in major exercises to sustain these perishable skills. Upon completion of all FEMA mission assignments currently projected 30 Sep 21, we intend to codify current working procedures (PowerPoints and work instructions) into a desk reference/standard operating procedure manual with content including step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billing. Projected implementation date is NLT 31 Dec 21.

## Comptroller of the National Guard Bureau (cont'd)

4. Potential monetary benefit (Appendix D): Non-concur. National Guard provided reimbursable authority, up to the level of orders for support to COVID-19, which is automatically apportioned by OMB and separate from direct appropriations. The delay in reimbursement requests for FEMA reimbursable Disaster Relief Funds did not impact Service base appropriations. Potential monetary benefit = \$0.

5. POC is [REDACTED].



CRAIG W. STRONG  
BG, USA  
Vice Director, Programs and  
Resources/Comptroller (J8)

## Acronyms and Abbreviations

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<b>CORAS</b>	Contingency Operations Reporting and Analysis Service
<b>COVID-19</b>	Coronavirus Disease–2019
<b>DoD OIG</b>	Department of Defense Office of Inspector General
<b>DSCA</b>	Defense Support of Civil Authorities
<b>DFAS</b>	Defense Finance and Accounting Service
<b>FEMA</b>	Federal Emergency Management Agency
<b>FMAT</b>	Financial Management Augmentation Team
<b>OUSD(C)/CFO</b>	Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD
<b>USNORTHCOM</b>	U.S. Northern Command



# **Whistleblower Protection**

## **U.S. DEPARTMENT OF DEFENSE**

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