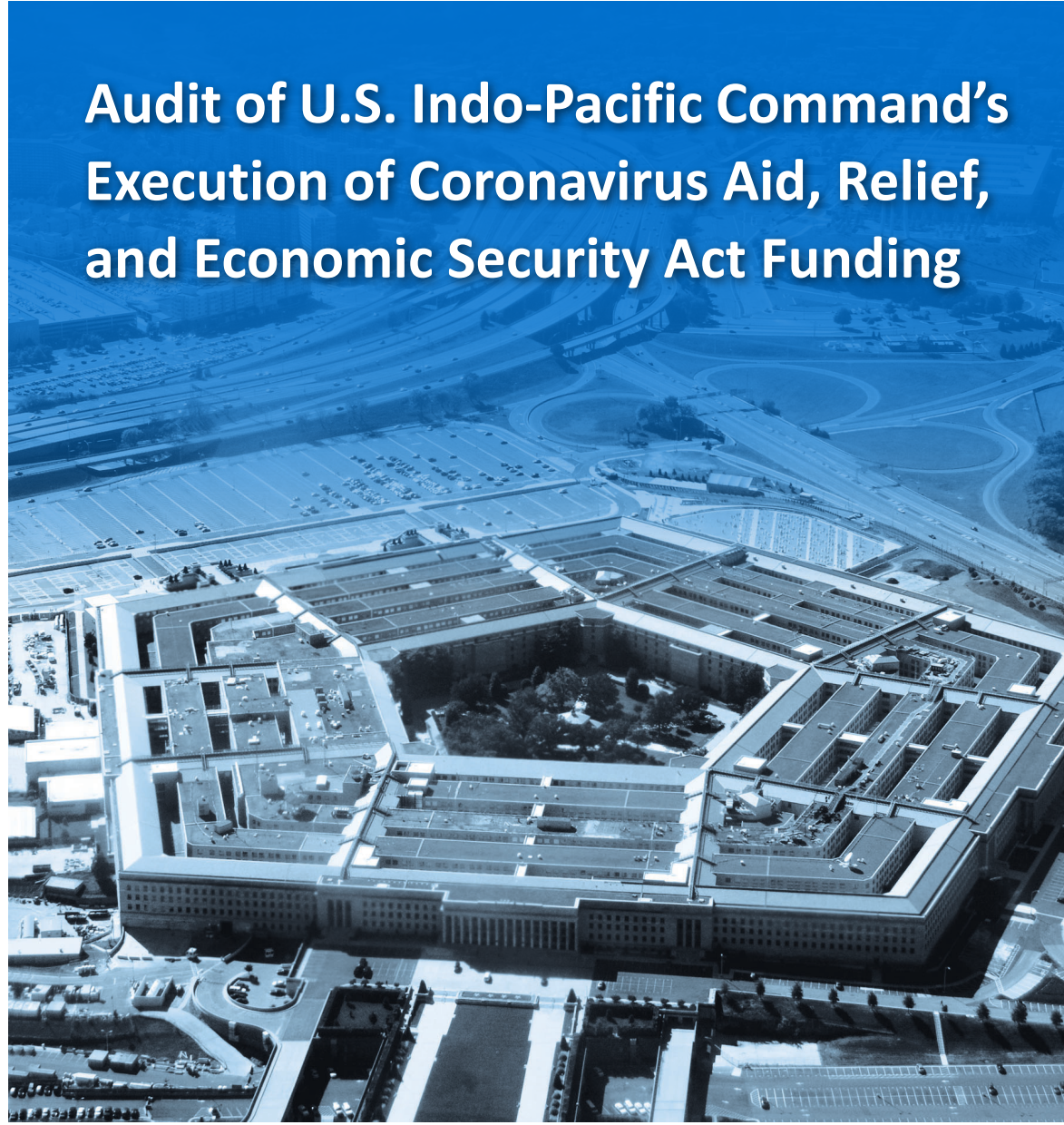




INSPECTOR GENERAL

U.S. Department of Defense

MAY 5, 2022



Audit of U.S. Indo-Pacific Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





Results in Brief

Audit of U.S. Indo-Pacific Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

May 5, 2022

Objective

The objective of this audit was to determine whether U.S. Africa Command, U.S. Indo-Pacific Command (USINDOPACOM), and U.S. Southern Command officials used Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support the coronavirus disease-2019 (COVID-19) pandemic response and operations in accordance with Federal laws and DoD policies. This report focused on USINDOPACOM's execution of CARES Act funding. We issued a report on the execution of CARES Act funding by the U.S. Africa Command and will issue a report on the U.S. Southern Command. See Appendix A for details on the audit scope and methodology.

Background

USINDOPACOM is one of seven DoD geographic combatant commands and is headquartered in Honolulu, Hawaii. USINDOPACOM's area of responsibility includes the waters off the west coast of the United States to the western border of India, and from Antarctica to the North Pole.

COVID-19 is an infectious disease that can cause a wide spectrum of symptoms. In March 2020, the President of the United States declared the COVID-19 outbreak an emergency and signed the CARES Act that provided \$10.5 billion in supplemental funding for the DoD COVID-19 response. DoD CARES Act funds were primarily intended to prepare for, prevent, and respond to the COVID-19 pandemic, domestically and internationally.

Background (cont'd)

Navy and Defense Security Cooperation Agency officials provided approximately \$28.33 million in CARES Act funds to USINDOPACOM—\$18.36 million for 23 information technology (IT) improvements and \$9.97 million for 75 humanitarian assistance projects to enhance the medical capabilities of USINDOPACOM partner nations. USINDOPACOM officials executed \$28.33 million in CARES Act funds to support these 98 projects. We reviewed all 23 IT projects, and 41 out of 75 humanitarian assistance projects based on a statistical sampling methodology.

CARES Act funding guidance—issued by the Office of Management and Budget and the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD—requires that USINDOPACOM officials maintain evidence for goods and services acquired in response to COVID-19. The guidance further states that adequate evidence must include clear and accurate data of sufficient quality that articulate the need for the acquired goods and services for the COVID-19 pandemic response.

Finding

USINDOPACOM officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. Specifically, for the 64 projects reviewed, USINDOPACOM officials used \$26.08 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act. USINDOPACOM officials justified the use of CARES Act funds for:

- 23 IT projects, valued at \$18.36 million, to obtain secure desktop collaboration tools, audiovisual and video teleconferencing capabilities, and an upgraded phone system. These upgrades were required to help USINDOPACOM personnel social distance and continue operations in a maximum telework environment.



Results in Brief

Audit of U.S. Indo-Pacific Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

Finding (cont'd)

- 41 humanitarian assistance projects, valued at \$7.72 million, primarily to provide medical equipment and supplies, hygiene kits and stations, portable toilets, and technical assistance designing field hospitals for communities at high-risk for COVID-19 infection across the Indo-Pacific region.

USINDOPACOM officials justified and accurately accounted for the 64 IT and humanitarian assistance projects we reviewed. The proper execution of USINDOPACOM's CARES Act funds strengthens the public trust in the DoD's ability to safeguard taxpayer dollars and provides Congress with greater assurance that CARES Act funds were spent to address DoD requirements and partner nation requests for the COVID-19 pandemic response.



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

May 5, 2022

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL
OFFICER, DOD
COMMANDER, U.S. INDO-PACIFIC COMMAND
DIRECTOR, JOINT STAFF
DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY

SUBJECT: Audit of U.S. Indo-Pacific Command's Execution of Coronavirus Aid,
Relief, and Economic Security Act Funding (Report No. DODIG-2022-091)

This final report provides the results of the DoD Office of Inspector General's audit. We considered management's comments on a discussion draft copy of this report when preparing this final report. We did not make any recommendations; therefore, no management comments are required.

We appreciate the cooperation and assistance received during the audit. If you have any questions, please contact me at [REDACTED]

A handwritten signature in blue ink, reading "Richard B. Vasquez", is positioned above the printed name.

Richard B. Vasquez
Assistant Inspector General for Audit
Readiness and Global Operations

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Introduction

Objective

The objective of this audit was to determine whether U.S. Africa Command, U.S. Indo-Pacific Command (USINDOPACOM), and U.S. Southern Command officials used Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support coronavirus disease–2019 (COVID-19) pandemic response and operations in accordance with Federal laws and DoD policies. This report focused on USINDOPACOM’s execution of CARES Act funding. We issued a report on the execution of CARES Act funding by the U.S. Africa Command and will issue a report on the execution of CARES Act funding by the U.S. Southern Command.¹ See Appendix A for details on the audit scope and methodology.

Background

USINDOPACOM is one of seven DoD geographic combatant commands and is headquartered in Honolulu, Hawaii. As a geographic combatant command, USINDOPACOM is in charge of using and integrating U.S. Army, Navy, Air Force and Marine Corps forces within the USINDOPACOM area of responsibility to achieve U.S. national security objectives while protecting national interests. USINDOPACOM performs its mission in an area of responsibility that includes the waters off the west coast of the United States to the western border of India, and from Antarctica to the North Pole.

Pandemic Declaration

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. A pandemic is a global outbreak of a disease that can infect people and spread between people sustainably. On March 13, 2020, the President of the United States declared the COVID-19 outbreak an emergency.

CARES Act Funding

On March 27, 2020, the President signed the CARES Act that provided the DoD \$10.5 billion in supplemental funding for the DoD COVID-19 response.² DoD CARES Act funds were primarily provided to prepare for, prevent, and

¹ Report No. DODIG-2022-080, “Audit of U.S. Africa Command’s Execution of Coronavirus Aid, Relief, and Economic Security Act Funding,” March 31, 2022.

² Public Law 116-136, “Coronavirus Aid, Relief, and Economic Security Act,” March 27, 2020.

respond to the COVID-19 pandemic, domestically and internationally. Congress originally appropriated the CARES Act funds to various DoD Components. Table 1 lists the 16 DoD appropriations that were identified in the CARES Act.³

Table 1. List of DoD Appropriations in the CARES Act

| Appropriation | Amount (in Millions) |
|--|----------------------|
| Defense Health Program | \$4,901.10 |
| Defense Production Act Purchases | 1,000.00 |
| National Guard Personnel, Air Force | 482.13 |
| National Guard Personnel, Army | 746.59 |
| Office of the Inspector General | 20.00 |
| Operation and Maintenance, Air Force | 155.00 |
| Operation and Maintenance, Air National Guard | 75.75 |
| Operation and Maintenance, Army | 160.30 |
| Operation and Maintenance, Army National Guard | 186.70 |
| Operation and Maintenance, Army Reserve | 48.00 |
| Operation and Maintenance, Defense-Wide | 827.80 |
| Operation and Maintenance, Marine Corps | 90.00 |
| Operation and Maintenance, Navy | 360.31 |
| Working Capital Fund, Air Force | 475.00 |
| Working Capital Fund, Defense-Wide | 500.00 |
| Working Capital Fund, Navy | 475.00 |
| Total | \$10,503.68 |

Source: Division B, "Emergency Appropriations for Coronavirus Health Response and Agency Operations," Title III, "Department of Defense" of the CARES Act.

Congress also provided the DoD the authority, in Section 13001 of the CARES Act, to transfer CARES Act funds from the original 16 appropriations to other DoD appropriations for expenses incurred in preparing for, preventing, and responding to the COVID-19 pandemic. From August 2020 through September 2020, officials from the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (USD[C]/CFO), approved the transfer of CARES Act funds to other DoD appropriations, such as Overseas Humanitarian, Disaster, and Civic Aid (OHDACA); Operation and Maintenance, Navy; and Other Procurement, Navy to support USINDOPACOM's response to the COVID-19 pandemic.⁴

³ An appropriation is a provision of law permitting the expenditure of funds for a specified purpose.

⁴ Reprogramming Action – Internal Reprogramming FY 20-43, "CARES Act – August 2020," August 27, 2020 (Reprogramming Action FY 20-43), and Reprogramming Action – Internal Reprogramming FY 20-45, "CARES Act – September 2020," September 21, 2020 (Reprogramming Action FY 20-45).

Overseas Humanitarian, Disaster, and Civic Aid

On August 27, 2020, the Assistant Secretary of the Navy (Financial Management and Comptroller) (ASN[FM&C]), performing the duties of the USD(C)/CFO, approved the transfer of \$120.31 million from various FY 2020 Defense appropriations of the CARES Act to the OHDACA appropriation.⁵ As the Defense agency responsible for managing OHDACA-funded projects, the Defense Security Cooperation Agency (DSCA) distributed \$10 million in CARES Act funds from the OHDACA appropriation to USINDOPACOM on October 15, 2020.⁶ DSCA officials distributed the CARES Act funds to USINDOPACOM through the Defense Agencies Initiative (DAI) system—the Defense agencies’ financial, budgetary, and accounting management system. In the DAI system, DSCA officials established the special purpose code “2021_OH_PA_CARES” to track USINDOPACOM’s humanitarian assistance-related projects funded through the CARES Act.⁷

According to Reprogramming Action FY 20-43, USINDOPACOM required CARES Act funds to enhance the capabilities of partner nations to prepare for, prevent, and respond to the COVID-19 pandemic. In coordinated efforts with the DSCA and other Federal agencies, USINDOPACOM provided COVID-19 assistance to civilians in partner nations within the USINDOPACOM area of responsibility. Examples of USINDOPACOM COVID-19 assistance included personal protective equipment (PPE), isolation clinics, testing kits, medical equipment, and medical supplies. From March 27, 2020, through June 30, 2021, USINDOPACOM officials executed 75 projects, valued at a combined total of \$9.97 million, to provide overseas humanitarian assistance within the USINDOPACOM area of responsibility in response to the COVID-19 pandemic.

Operation and Maintenance, Navy

On September 21, 2020, the ASN(FM&C), performing the duties of the USD(C)/CFO, approved the transfer of \$68.58 million from various FY 2020 Defense appropriations of the CARES Act to the Operation and Maintenance, Navy appropriation.⁸ As the sponsor for all Navy appropriations, the Office of the ASN(FM&C) distributed \$2.48 million of the transferred CARES Act funds from the Operation and Maintenance, Navy appropriation to USINDOPACOM

⁵ The OHDACA appropriation supports a wide range of DoD humanitarian assistance activities, including efforts to relieve or reduce disease, hunger, or the adverse effects of a natural disaster.

⁶ According to Reprogramming Action FY 20-43, the ASN(FM&C), performing the duties of the USD(C)/CFO, approved transfer of the remaining \$110.31 million in CARES Act funds from the OHDACA appropriation to other geographic combatant commands, such as the U.S. Africa Command, the U.S. European Command, the U.S. Northern Command, and the U.S. Southern Command.

⁷ “2021_OH_PA_CARES” is the code for the CARES Act funds that were reprogrammed to the OHDACA appropriation and provided to USINDOPACOM during FY 2021.

⁸ The Operation and Maintenance, Navy appropriation funds expenses such as civilian salaries, supplies, and equipment maintenance.

on September 27, 2020.⁹ From May 2020 through June 2020, the Office of the ASN(FM&C) distributed an additional \$6.4 million that was originally allocated to the Operation and Maintenance, Navy appropriation in the CARES Act, to USINDOPACOM.¹⁰ ASN(FM&C) officials distributed a total of \$8.88 million in CARES Act funds to USINDOPACOM through the Standard Accounting, Budgeting, and Reporting System (SABRS)—the Navy’s financial, asset, and accounting management system. In SABRS, ASN(FM&C) officials established the special interest code “V50” to track all projects funded through the CARES Act.

According to Reprogramming Action FY 20-45, USINDOPACOM required CARES Act funds for information technology (IT) improvements necessary to improve USINDOPACOM’s teleworking capabilities and support social distancing requirements in response to the COVID-19 pandemic. From March 27, 2020, through June 30, 2021, USINDOPACOM officials executed 17 projects, valued at a combined total of \$8.88 million, to procure secure desktop collaboration tools, such as video teleconferencing units.

Other Procurement, Navy

On September 21, 2020, the ASN(FM&C), performing the duties of the USD(C)/CFO, approved the transfer of \$10.8 million from various FY 2020 Defense appropriations of the CARES Act to the Other Procurement, Navy appropriation.¹¹ The Office of the ASN(FM&C) distributed the \$10.8 million in CARES Act funds from the Other Procurement, Navy appropriation to USINDOPACOM on January 19, 2021. ASN(FM&C) officials used SABRS to distribute and track the CARES Act funds with the same V50 special interest code.

Reprogramming Action FY 20-45 stated that USINDOPACOM required CARES Act funds for additional IT improvements supporting USINDOPACOM’s increased telework environment and social distancing requirements in response to the COVID-19 pandemic. From March 27, 2020, through June 30, 2021, USINDOPACOM officials executed six projects, valued at a combined total of \$9.48 million, to procure additional audiovisual and video teleconference capabilities and an upgraded phone system.

⁹ According to Reprogramming Action FY 20-45, the ASN(FM&C), performing the duties of the USD(C)/CFO, approved the transfer of the remaining \$66.09 million in CARES Act funds from various FY 2020 Defense appropriations to the Operation and Maintenance, Navy appropriation for pandemic-related expenses, such as additional child care spaces for school districts that did not fully reopen for in-school learning, and the purchase of PPE and cleaning supplies.

¹⁰ The CARES Act allocated \$360.3 million to the Operation and Maintenance, Navy appropriation. See Table 1 for the list of all 16 DoD appropriations that were identified in the CARES Act.

¹¹ The Other Procurement, Navy appropriation supports the purchase of various items such as weapon systems, initial spare parts, and upgrades to existing equipment.

CARES Act Funding Guidance

Since the enactment of the CARES Act, Federal and DoD officials have issued various policy memorandums that emphasize the importance of maintaining evidence for goods and services acquired in response to the COVID-19 pandemic. Specifically, on April 1, 2020, the Office of the USD(C)/CFO issued a memorandum on DoD CARES Act funding guidance to all DoD Components.¹² The guidance states:

It is critically important to track execution and ensure funds are used only for the purpose appropriated, including furnishing evidence to support items bought in support of COVID-19, for audit.

In addition, on April 10, 2020, the Office of Management and Budget issued a memorandum on COVID-19 funding guidance to the heads of departments and agencies.¹³ The guidance states that accurate recording and tracking of funds under the CARES Act is essential and descriptions of goods and services acquired in response to COVID-19 should be in plain language. The guidance also states that agencies must have processes to ensure that the data is of sufficient quality for reporting and decision making purposes. Furthermore, on April 13, 2020, the Deputy Comptroller for Program/Budget issued a memorandum on CARES Act cost reporting guidance to the comptrollers of the Military Departments, Defense agencies, and DoD field activities. The guidance requires DoD Components to verify that CARES Act funds are used, recorded, and supported by documentation such as invoices, receiving reports, contracts, and military interdepartmental purchase requests (MIPRs).¹⁴

USINDOPACOM CARES Act Projects Reviewed

From March 27, 2020, through June 30, 2021, USINDOPACOM officials used \$28.33 million in CARES Act funds to execute 98 projects for the USINDOPACOM COVID-19 pandemic response. Specifically, USINDOPACOM officials funded 23 IT projects, valued at \$18.36 million, and 75 humanitarian assistance projects, valued at \$9.97 million, through the CARES Act. We reviewed all 23 IT projects, and 41 out of 75 humanitarian assistance projects based on a statistical sampling methodology. Table 2 summarizes the USINDOPACOM CARES Act projects we reviewed. See Appendix A for additional details on our statistical sampling methodology.

¹² Office of the USD(C)/CFO Memorandum, “DoD Response to COVID-19 CARES Act Funding Request Guidance,” April 1, 2020.

¹³ Office of Management and Budget Memorandum M-20-21, “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19),” April 10, 2020.

¹⁴ Deputy Comptroller for Program/Budget Memorandum, “DoD Response to the Novel Coronavirus – Cost Reporting Guidance Addendum #1,” April 13, 2020. A MIPR is a method for transferring funds from one military organization to another to procure services, supplies, or equipment for the requesting military organization.

Table 2. USINDOPACOM CARES Act Projects Reviewed

| Type of Expense | Total Number of Projects | Total Amount of CARES Act Funds Used (in Millions) | Number of Projects Reviewed | Amount of CARES Act Funds Reviewed (in Millions)* | CARES Act Funds Reviewed (percent of dollar amount) |
|--|--------------------------|--|-----------------------------|---|---|
| IT | 23 | \$18.36 | 23 | \$18.36 | 100 |
| Humanitarian Assistance Greater Than \$75,000 | 9 | 5.85 | 9 | 5.85 | 100 |
| Humanitarian Assistance Equal to or Less Than \$75,000 | 66 | 4.12 | 32 | 1.87 | 45 |
| Total | 98 | \$28.33 | 64 | \$26.08 | 92 |

* The reported dollar amounts represent the net obligations or commitments that USINDOPACOM reported in the DAI system and SABRS as of June 30, 2021.

Source: The DoD OIG, SABRS, and the DAI system.

For all 64 projects reviewed, we analyzed documentation such as funding authorization documents, project approval forms, purchase requests, and contracts to determine whether USINDOPACOM officials:

- used CARES Act funding to prepare for, prevent, and respond to COVID-19, domestically and internationally;
- maintained documentation supporting the execution of CARES Act funds; and
- coordinated with Federal and DoD officials to obtain project approvals in accordance with DoD policies and procedures.

See Appendix B for the detailed list of all USINDOPACOM CARES Act projects funded from March 27, 2020, through June 30, 2021, that we reviewed.

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.¹⁵ USINDOPACOM's internal controls over the execution of CARES Act funding were effective, and we did not identify any internal control weaknesses.

¹⁵ DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013, (Incorporating Change 1, June 30, 2020).

Finding

USINDOPACOM Officials Executed CARES Act Funding Appropriately

USINDOPACOM officials used CARES Act funds to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. For the 64 projects reviewed, USINDOPACOM officials used \$26.08 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act.¹⁶ Specifically, USINDOPACOM officials justified the use of CARES Act funds for:

- 23 IT projects, valued at \$18.36 million, to obtain:
 - secure desktop collaboration tools that enable social distancing for USINDOPACOM personnel;
 - audiovisual and video teleconferencing capabilities that support telework operations for approximately 1,400 USINDOPACOM users; and
 - an upgraded phone system allowing users to complete calls during the maximum telework environment.
- 41 humanitarian assistance projects, valued at \$7.72 million, primarily to provide ventilator supplies, PPE, COVID-19 kits and test equipment, cold storage equipment, hygiene kits and stations, portable toilets, and technical assistance designing field hospitals for communities at high-risk for COVID-19 infection across the Indo-Pacific region.

USINDOPACOM officials properly used CARES Act funds when executing IT and humanitarian assistance projects.¹⁷ The proper execution of USINDOPACOM's CARES Act funds strengthens the public trust in the DoD's ability to safeguard taxpayer dollars and provides Congress with greater assurance that CARES Act funds were spent to address DoD requirements and partner nation requests for COVID-19 pandemic response.

¹⁶ Unless otherwise noted, reported dollar amounts represent the net obligations or funds used as reported in the DAI system and SABRS as of June 30, 3021.

¹⁷ We found no errors on the 64 projects we reviewed. In addition, based on the results of the statistical sample of 32 humanitarian assistance projects with a cost equal to or less than \$75,000, we project with 95 percent confidence that the error rate is less than 6.1 percent in the population of 66 projects.

USINDOPACOM Officials Used Funds In Accordance with the CARES Act

USINDOPACOM officials used CARES Act funds to support the COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. Specifically, for the 64 projects reviewed, USINDOPACOM officials used \$26.08 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act.¹⁸ Based on our analysis of documentation, such as project approval forms, statements of work, and MIPRs, we determined that USINDOPACOM officials justified the use of CARES Act funds for 23 IT projects and 41 humanitarian assistance projects during the USINDOPACOM COVID-19 pandemic response.

Information Technology Projects

USINDOPACOM officials used \$18.36 million in CARES Act funds for 23 IT projects in accordance with the CARES Act and DoD funding requirements. According to Reprogramming Action FY 20-45, the ASN(FM&C), performing the duties of the USD(C)/CFO, authorized the transfer of CARES Act funds to USINDOPACOM for expenses incurred in preparing for, preventing, and responding to COVID-19. The reprogramming action also specified that transferred CARES Act funds would support USINDOPACOM's IT requirements, such as the procurement of secure desktop collaboration tools, audiovisual and video teleconference capabilities, and an upgraded phone system, allowing approximately 1,400 USINDOPACOM personnel to social distance and continue operations during the maximum telework environment.

USINDOPACOM officials used \$18.36 million in CARES Act funds for 23 IT projects in accordance with the CARES Act and DoD funding requirements.

Secure Desktop Collaboration Tools

From July 2020 through September 2020, USINDOPACOM officials executed 17 IT projects for secure desktop collaboration tools, valued at \$8.88 million. For example, on July 16, 2020, USINDOPACOM officials submitted a MIPR to the General Services Administration Federal Acquisition Service to purchase hardware that would connect USINDOPACOM to the Pacific Network—a cloud-based service that grants users remote access to the classified network. According to the project statement of work and the project approval forms, establishing USINDOPACOM's connection to the Pacific Network would allow USINDOPACOM users to remotely

¹⁸ See Appendix B for the detailed list of all USINDOPACOM CARES Act projects funded from March 27, 2020, through June 30, 2021, that we reviewed.

access various joint applications and collaboratively conduct joint operations in a telework environment. We verified that on August 28, 2020, General Services Administration Federal Acquisition Service officials accepted and signed the MIPR, which authorized USINDOPACOM officials to use \$3.07 million in CARES Act funds to purchase the requested hardware.

We analyzed similar documentation supporting the execution of the remaining 16 IT projects and the relevance of the projects' scope to the COVID-19 pandemic response. Based on our review of the project documentation, we determined that the amounts and scope of the remaining 16 IT projects met the DoD funding requirements identified in Reprogramming Action FY 20-45. Therefore, USINDOPACOM officials appropriately used CARES Act funds to execute 17 IT projects related to the purchase of secure desktop collaboration tools, in accordance with Federal laws and DoD policies.

Audiovisual and Video Teleconferencing Capabilities

From January 2021 through June 2021, USINDOPACOM officials executed three IT projects for audiovisual and video teleconferencing capabilities, valued at \$7.87 million. For example, on January 29, 2021, USINDOPACOM officials signed and submitted a request to the Naval Air Warfare Center Air Division to purchase the hardware required to upgrade audiovisual and video teleconference capabilities. According to the project approval form and a USINDOPACOM information memorandum, six USINDOPACOM conference rooms—four of which had not been updated since April 2004—required upgrades, such as the design and installation of new audiovisual and video teleconferencing systems. The USINDOPACOM conference rooms required upgrades to their conferencing capabilities after its conferencing usage increased by 50 percent in response to social distancing and telework requirements during the COVID-19 pandemic. We verified that on February 12, 2021, Naval Air Warfare Center Air Division officials accepted and signed the request authorizing USINDOPACOM officials to use \$5.73 million in CARES Act funds to purchase the capabilities.

We analyzed similar documentation supporting the execution of the remaining two IT projects and the relevance of the projects' scope to the COVID-19 pandemic response. Based on our review of the project documentation, we determined that the amounts and scope of the remaining two IT projects met the DoD funding requirements identified in Reprogramming Action FY 20-45. Therefore, USINDOPACOM officials appropriately used CARES Act funds to execute three IT projects for audiovisual and video teleconferencing capabilities, in accordance with Federal laws and DoD policies.

Upgraded Phone System

From September 2020 through May 2021, USINDOPACOM officials executed three IT projects for an upgraded phone system, valued at \$1.60 million. For example, on March 26, 2021, USINDOPACOM officials submitted a MIPR to Defense Logistics Agency Troop Support to obtain and install hardware and software for the new phone system. According to Reprogramming Action FY 20-45, the increased call volume of teleworking USINDOPACOM personnel resulted in significant delays in connecting calls and an inability to complete calls. Based on our review of the project approval forms and the product description, we confirmed that the requested phone system would provide USINDOPACOM personnel the ability to complete calls, track call usage, and conduct conference calls. We verified that on March 31, 2021, Defense Logistics Agency Troop Support officials accepted and signed the MIPR, which authorized USINDOPACOM officials to use \$1.28 million in CARES Act funds for the upgraded phone system.

We analyzed similar documentation supporting the execution of the remaining two IT projects and the relevance of the projects' scope to the COVID-19 pandemic response. Based on our review of the project documentation, we determined that the amounts and scope of the remaining two IT projects met the DoD funding requirements identified in Reprogramming Action FY 20-45. Therefore, USINDOPACOM officials appropriately used CARES Act funds to execute three IT projects related to the purchase of an upgraded phone system, in accordance with Federal laws and DoD policies.

Overseas Humanitarian Assistance Projects

USINDOPACOM officials used \$7.72 million in CARES Act funds for 41 humanitarian assistance projects in accordance with the CARES Act and DoD funding requirements. According to Reprogramming Action FY 20-43, the ASN(FM&C), performing the duties of the USD(C)/CFO, authorized the transfer of CARES Act funds to USINDOPACOM for expenses incurred in preparing for, preventing, and responding to COVID-19. The reprogramming action also specified that the transferred CARES Act funds would supplement existing DoD funds used to support overseas humanitarian assistance activities in the OHDACA appropriation and enhance the capabilities of partner nations to respond to the COVID-19 pandemic.

USINDOPACOM officials used \$7.72 million in CARES Act funds for 41 humanitarian assistance projects in accordance with the CARES Act and DoD funding requirements.

From October 2020 through September 2021, USINDOPACOM officials properly executed all 41 of the humanitarian assistance projects we reviewed. Specifically, based on our review of DAI data, USINDOPACOM officials used \$7.72 million in CARES Act funds to support humanitarian assistance projects that provided PPE, COVID-19 testing machines and kits, vaccine storage facilities, ventilators, sanitization services, remote diagnosis equipment, design services for a mobile field hospital, and quarantine facilities.¹⁹ For example, on December 18, 2020, USINDOPACOM officials submitted a MIPR to the Naval Supply Systems Command Fleet Logistics Center to purchase 11 modular disaster camps for Nepal's Ministry of Health and Population. According to the project approval form, a modular disaster camp provides a package of items, such as shelters, portable water containers, and PPE, that can support the quarantine of up to 200 people. On January 12, 2021, Naval Supply Systems Command officials accepted the MIPR, which authorized USINDOPACOM officials to use \$1.38 million in CARES Act funds to purchase the modular disaster camps. Figure 1 shows the items included in the modular disaster camps USINDOPACOM donated to Nepal's Ministry of Health and Population.

Figure 1. Modular Disaster Camp Items Donated to Nepal



Source: Overseas Humanitarian Assistance Shared Information System.

In other humanitarian assistance projects, USINDOPACOM officials used CARES Act funds to provide PPE that helped prevent the spread of COVID-19 in USINDOPACOM partner nations. For example, on January 19, 2021, USINDOPACOM officials submitted a MIPR to the Naval Supply Systems Command to purchase PPE and medical supplies for the Sungai Buloh Hospital in Malaysia. According to the project approval form, Malaysian Ministry of Health officials requested PPE

¹⁹ The DAI system is the Defense agencies' financial, budgetary, and accounting management system. DSCA officials distributed CARES Act funds to USINDOPACOM through the DAI system and established the special purpose code "2021_OH_PA_CARES" to track USINDOPACOM's humanitarian assistance-related projects funded through the CARES Act.

and medical supplies to protect hospital staff treating COVID-19 patients. The project statement of work included the purchase of items such as disposable gloves, rapid testing kits, and touchless thermometers. On February 9, 2021, Naval Supply Systems Command officials accepted the MIPR, which authorized USINDOPACOM officials to use \$74,900 in CARES Act funds to purchase the PPE and medical supplies.

For the remaining 39 humanitarian assistance projects reviewed, we analyzed similar documentation supporting the execution of CARES Act funds and the scope of COVID-19 assistance provided to partner nations in the USINDOPACOM area of responsibility. Based on our review of the project documentation, we determined that the amounts and scope of the remaining 39 humanitarian assistance projects met the DoD funding requirements identified in Reprogramming Action FY 20-43. Therefore, USINDOPACOM officials appropriately used CARES Act funds to execute 41 humanitarian assistance projects in accordance with Federal laws and DoD policies.

Summary

USINDOPACOM officials properly used CARES Act funds when executing IT and humanitarian assistance projects, in accordance with Federal laws and DoD policies. Maintaining appropriate documentation, such as MIPRs and project approval forms, validates the use of CARES Act funds and strengthens public trust in the DoD's ability to safeguard taxpayer dollars.

Appendix A

Scope and Methodology

We conducted this performance audit from July 2021 through May 2022 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objective of this audit was to determine whether U.S. Africa Command, USINDOPACOM, and U.S. Southern Command officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. We focused on the three commands since they received the highest amounts of CARES Act funding among the geographic combatant commands based on our review of documentation, such as reprogramming actions and combatant command officials' responses.²⁰ This report focused on USINDOPACOM's execution of CARES Act funding. We issued a separate report on the execution of CARES Act funding by the U.S. Africa Command and will issue a separate report on the execution of CARES Act funding by the U.S. Southern Command.²¹

To determine whether USINDOPACOM officials used CARES Act funding to support the COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies, we reviewed the CARES Act and the DoD CARES Act Spend Plan to identify the amounts and purposes of the CARES Act funds the DoD received for the COVID-19 pandemic response. In addition, we interviewed officials from the Office of the USD(C)/CFO to confirm our understanding of the following Federal and DoD policies related to recording, tracking, and supporting the use of DoD CARES Act funds.

- Office of the USD(C)/CFO Memorandum, "DoD Response to COVID-19 CARES Act Funding Request Guidance," April 1, 2020
- Office of Management and Budget Memorandum, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)," April 10, 2020

²⁰ The U.S. Northern Command received the second-highest amount of CARES Act funding among the geographic combatant commands. However, we did not include the U.S. Northern Command within the scope of this audit because in June 2021, the DoD Office of Inspector General announced an audit to determine whether U.S. Northern Command officials used CARES Act funding to support the COVID-19 pandemic response and operations in accordance with applicable Federal laws and DoD policies.

²¹ Report No. DODIG-2022-080, "Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding," March 31, 2022.

- Deputy Comptroller for Program/Budget Memorandum, “DoD Response to the Novel Coronavirus – Cost Reporting Guidance Addendum #1,” April 13, 2020
- Office of the USD(C)/CFO, “Fiscal Year 2021 Department of Defense Statement of Assurance Execution Handbook,” March 2021

We then requested and obtained documentation supporting the amounts of CARES Act funds USINDOPACOM received, the DoD Components that provided the funds, and descriptions of how the DoD tracked the funds in SABRS and the DAI system. We validated USINDOPACOM’s receipt of CARES Act funds by analyzing documentation, such as funding authorization documents and reprogramming actions. We also interviewed officials from the DSCA to confirm that USINDOPACOM received accurate amounts of CARES Act funds for the COVID-19 pandemic response.

We obtained spreadsheets listing all of USINDOPACOM’s IT and humanitarian assistance projects funded through the CARES Act from March 27, 2020, through June 30, 2021. The spreadsheets included detailed information such as the project date, description of the purchased item or service, amount of CARES Act funds used, and the special purpose code used to track the execution of CARES Act funds. We compared the lists of USINDOPACOM’s IT and humanitarian assistance projects with the information provided by the Office of the ASN(FM&C) and the DSCA and determined whether any IT or humanitarian assistance projects were excluded from USINDOPACOM’s lists of projects.

USINDOPACOM officials funded 23 IT projects, valued at \$18.36 million, and 75 humanitarian assistance projects, valued at \$9.97 million, through the CARES Act. We reviewed all 23 IT projects, and 41 out of 75 humanitarian assistance projects based on the following statistical sampling methodology.

- Due to the small population size of the IT projects, we reviewed all 23 projects, valued at \$18.36 million.
- According to a DSCA policy memorandum, DSCA officials require geographic combatant commands to obtain additional project approvals from the DSCA and the Office of the Under Secretary of Defense for Policy, for projects exceeding a cost of \$75,000.²² Geographic combatant commands are authorized to approve projects with a cost equal to or less than \$75,000 without additional coordination and external approvals. To verify that USINDOPACOM officials followed the different approval

²² DSCA Policy Memorandum, “Department of Defense Overseas Humanitarian, Disaster and Civic Aid (OHDACA) Activities in Support of COVID-19 International Response,” September 9, 2020 (Reissued on January 8, 2021, and May 26, 2021).

processes, we divided the 75 humanitarian assistance projects into two categories—9 projects exceeding a cost of \$75,000, and 66 projects with a cost equal to or less than \$75,000.

- We reviewed all nine humanitarian assistance projects exceeding a cost of \$75,000, valued at \$5.85 million, due to the small number of projects in this category.
- We reviewed 32 out of 66 humanitarian assistance projects with a cost equal to or less than \$75,000, valued at \$1.87 million. We selected a simple random sample, based on a 95 percent confidence level and a 5 percent margin of error.

In total, we reviewed 64 out of 98 projects USINDOPACOM officials executed with CARES Act funds from March 27, 2020, through June 30, 2021. Table 3 summarizes the USINDOPACOM CARES Act projects we reviewed.

Table 3. USINDOPACOM CARES Act Projects Reviewed

| Type of Expense | Total Number of Projects | Total Amount of CARES Act Funds Used (in Millions) | Number of Projects Reviewed | Amount of CARES Act Funds Reviewed (in Millions)* | CARES Act Funds Reviewed (percent of dollar amount) |
|--|--------------------------|--|-----------------------------|---|---|
| IT | 23 | \$18.36 | 23 | \$18.36 | 100 |
| Humanitarian Assistance Greater Than \$75,000 | 9 | 5.85 | 9 | 5.85 | 100 |
| Humanitarian Assistance Equal to or Less Than \$75,000 | 66 | 4.12 | 32 | 1.87 | 45 |
| Total | 98 | \$28.33 | 64 | \$26.08 | 92 |

* The reported dollar amounts represent the net obligations or commitments that USINDOPACOM reported in the DAI system and SABRS as of June 30, 2021.

Source: The DoD OIG, SABRS, and the DAI system.

For all 64 projects reviewed, we determined whether USINDOPACOM officials:

- used CARES Act funding to prepare for, prevent, and respond to the COVID-19 pandemic by verifying the project scope within documentation, such as project executive summaries and statements of work;
- maintained documentation supporting the execution of CARES Act funds by verifying the existence of signed MIPRs, MIPR acceptances, universal purchase requisitions, or contracts; and

- coordinated with Federal and DoD officials to obtain required project approvals by reviewing stakeholder comments and concurrences in documentation, such as project approval forms and e-mails.

Since there were no findings in the sample of 32 out of 66 humanitarian assistance projects with a cost equal to or less than \$75,000, we calculated the upper bound of the error rate to project to the population of the 66 humanitarian assistance projects, valued at \$4.12 million. See Appendix B for the detailed list of all USINDOPACOM CARES Act projects funded from March 27, 2020, through June 30, 2021, that we reviewed.

Internal Control Assessment and Compliance

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed control activities and monitoring components related to USINDOPACOM's execution of CARES Act funds. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Use of Computer-Processed Data

We used computer-processed data from SABRS, the DAI system, and the Overseas Humanitarian Assistance Shared Information System to perform this audit. Specifically, USINDOPACOM officials provided Excel spreadsheets containing data related to IT and humanitarian assistance projects that were funded through the CARES Act from March 27, 2020, through June 30, 2021. USINDOPACOM officials stated that the IT project data was compiled from SABRS, and the humanitarian assistance project data was compiled from the DAI system. We used the data to identify all projects USINDOPACOM executed with CARES Act funds. We tested the reliability of the data by:

- analyzing source documentation that authorized the use of CARES Act funds for each IT and humanitarian assistance project;
- comparing SABRS and DAI data with information and documentation provided by the Office of the ASN(FM&C) and the DSCA; and
- interviewing USINDOPACOM officials to discuss project-specific information.

Based on our analysis of the supporting documentation and corroborating evidence, we determined that computer-processed data from SABRS and the DAI system were sufficiently reliable for the purpose of this report.

In addition, we downloaded and used computer-processed data from the Overseas Humanitarian Assistance Shared Information System in the form of PDFs, Word documents, Excel spreadsheets, PowerPoint presentations, and digital images. We used the data to verify that the scope of the project was related to preparing for, preventing, and responding to the COVID-19 pandemic in accordance with the CARES Act. To test the reliability of the data, we interviewed USINDOPACOM and DSCA officials to validate the details of the humanitarian assistance projects. We also corroborated the data against information found in reprogramming actions and project approval forms. Therefore, we determined that computer-processed data from the Overseas Humanitarian Assistance Shared Information System were sufficiently reliable for the purpose of this report.

Use of Technical Assistance

The DoD Office of Inspector General (DoD OIG) Quantitative Methods Division assisted with project sample selection and the statistical projection of results. See the Scope and Methodology section of Appendix A for the description of the statistical sampling methodology. See the Finding section for the statistical projection of results.

Prior Coverage

During the last 5 years, the DoD OIG issued two reports related to the use of CARES Act funds. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

DoD OIG

Report No. DODIG-2022-080, "Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding," March 31, 2022

The DoD OIG determined that for 28 of 29 projects reviewed, U.S. Africa Command officials used \$26.07 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic. However, for 1 of the 29 projects reviewed, U.S. Africa Command officials confirmed that they incorrectly used \$74,000 in CARES Act funds to execute the project and retroactively adjusted the project's funding source to the DoD overseas humanitarian assistance and disaster relief funds, effectively correcting the error.

Report No. DODIG-2022-054, "Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations," January 19, 2022

The DoD OIG identified multiple areas of concern with tracking and reporting the \$10.6 billion the DoD received through the CARES Act. Specifically, the DoD OIG determined that the DoD is not providing detailed award data to USASpending.gov on the CARES Act funds. In addition, the DoD did not track CARES Act fund transactions using the Disaster Emergency Fund Code as required by the Office of Management and Budget. Lastly, Defense Health Agency officials did not accurately report \$1.1 billion in CARES Act funding data used by the Defense Health Program.

Appendix B

USINDOPACOM CARES Act-Funded Projects Reviewed

| No. | Description of Procurement | Project Date ¹ | Expense Category | Amount (in millions) ² |
|-----|--|---------------------------|------------------|-----------------------------------|
| 1 | Mobile sanitation units to support the COVID-19 response in Mongolia | 12/18/2020 | HA ³ | \$.02 |
| 2 | Medical equipment and supplies to support the COVID-19 response in Bangladesh | 3/1/2021 | HA | .17 |
| 3 | Mobile portable toilets to support the COVID-19 response in Altai, Mongolia | 12/18/2020 | HA | .02 |
| 4 | Mobile portable toilets to support the COVID-19 response in Dalanzagad, Mongolia | 12/18/2020 | HA | .02 |
| 5 | Lab equipment and supplies to support the COVID-19 response in Vietnam | 4/22/2021 | HA | .12 |
| 6 | Test kits to support the COVID-19 response in the Maldives | 9/9/2021 | HA | .07 |
| 7 | Modular disaster camps to support the COVID-19 response in Nepal | 1/12/2021 | HA | 1.38 |
| 8 | Ventilators to support the COVID-19 response in Bhutan | 12/9/2020 | HA | .45 |
| 9 | PPE to support the COVID-19 response in the Assam State of India | 11/17/2020 | HA | .08 |
| 10 | Test kits to support the COVID-19 response in Nepal | 11/18/2020 | HA | .08 |
| 11 | Ventilation support machines for the COVID-19 response in Nepal | 1/27/2021 | HA | .40 |
| 12 | Face masks to support the COVID-19 response in Fiji | 12/4/2020 | HA | .06 |
| 13 | PPE to support the COVID-19 response in Fiji | 12/4/2020 | HA | .06 |
| 14 | BIOFIRE test kits to support the COVID-19 response in Papua New Guinea | 12/5/2020 | HA | .07 |
| 15 | Cepheid test kits to support the COVID-19 response in Papua New Guinea | 12/5/2020 | HA | .07 |
| 16 | Storage containers to support the COVID-19 response in Fiji | 12/30/2020 | HA | .02 |
| 17 | PPE to support the COVID-19 response in Manila | 11/17/2020 | HA | .04 |

Table. USINDOPACOM CARES Act-Funded Projects Reviewed (cont'd)

| No. | Description of Procurement | Project Date ¹ | Expense Category | Amount (in millions) ² |
|-----|--|---------------------------|------------------|-----------------------------------|
| 18 | PPE to support the COVID-19 response in the Cook Islands | 4/23/2021 | HA ³ | .07 |
| 19 | Medical supplies to support the COVID-19 response in the Cook Islands | 4/23/2021 | HA | .02 |
| 20 | PPE to support the COVID-19 response in the Philippines | 11/17/2020 | HA | .07 |
| 21 | Testing machines to support the COVID-19 response in Kanchanaburi, Thailand | 11/9/2020 | HA | .07 |
| 22 | Field hospital to support the COVID-19 response in Burma | 11/3/2020 | HA | .02 |
| 23 | PPE to support the COVID-19 response in Myanmar | 11/18/2020 | HA | .07 |
| 24 | Hand washing stations, hygiene kits, and PPE to support the COVID-19 response in Nepal | 2/12/2021 | HA | .07 |
| 25 | Testing machines to support the COVID-19 response in Sa Kaeo, Thailand | 11/17/2020 | HA | .07 |
| 26 | Testing machines to support the COVID-19 response in Mae Hong Son, Thailand | 11/17/2020 | HA | .07 |
| 27 | Testing machines to support the COVID-19 response in Bangkok, Thailand | 11/17/2020 | HA | .07 |
| 28 | PPE to support the COVID-19 response in Mongolia | 12/22/2020 | HA | .07 |
| 29 | PPE to support the COVID-19 response at the Tawau Hospital in Malaysia | 5/6/2021 | HA | .07 |
| 30 | Rapid test kits and PPE to support the COVID-19 response in Mongolia | 12/22/2020 | HA | .08 |
| 31 | PPE to support the COVID-19 response at the Sungai Buloh Hospital in Malaysia | 2/9/2021 | HA | .07 |
| 32 | Liquid medical oxygen storage tanks and vaporizers to support the COVID-19 response in Nepal | 7/2/2021 | HA | .75 |
| 33 | IT equipment for telemedicine program in Nepal | 7/20/2021 | HA | .07 |
| 34 | Cold storage units to support the distribution of COVID-19 vaccines in Zamboanga City, Philippines | 3/18/2021 | HA | .06 |
| 35 | Refrigerators for storing COVID-19 vaccines in Bangladesh | 5/6/2021 | HA | 1.00 |

Table. USINDOPACOM CARES Act-Funded Projects Reviewed (cont'd)

| No. | Description of Procurement | Project Date ¹ | Expense Category | Amount (in millions) ² |
|-----|--|---------------------------|------------------|-----------------------------------|
| 36 | Refrigerators for storing COVID-19 vaccines in Thailand | 4/8/2021 | HA ³ | 0.6 |
| 37 | Ventilators to support COVID-19 response in Fiji | 4/8/2021 | HA | .02 |
| 38 | Cold storage units to support the distribution of COVID-19 vaccines in Palawan, Cagayan, and Zambales of the Philippines | 3/22/2021 | HA | .06 |
| 39 | Cold storage units to support the distribution of COVID-19 vaccines in the Philippines | 4/22/2021 | HA | .98 |
| 40 | Cleaning supplies to support the COVID-19 response in Laos | 4/21/2021 | HA | .06 |
| 41 | PPE to support the COVID-19 response in Laos | 3/29/2021 | HA | .07 |
| 42 | Video teleconference upgrades (projector bulbs, cables, extension cords) | 9/14/2020 | IT | .002 |
| 43 | Video teleconference upgrades | 9/8/2020 | IT | .009 |
| 44 | Encryption devices | 7/10/2020 | IT | .04 |
| 45 | Executive communications kits | 7/10/2020 | IT | .15 |
| 46 | Audiovisual and video teleconference upgrades (spare microphones) | 7/17/2020 | IT | .003 |
| 47 | Video teleconference upgrades | 7/17/2020 | IT | .27 |
| 48 | Audiovisual and video teleconference upgrades (subscription for conference management software) | 7/17/2020 | IT | .03 |
| 49 | Audiovisual and video teleconference upgrades (IT servers to allow video, audio, and web communication) | 8/15/2020 | IT | .29 |
| 50 | Audiovisual and video teleconference upgrades | 8/6/2020 | IT | .02 |
| 51 | Audiovisual and video teleconference upgrades | 8/6/2020 | IT | .15 |
| 52 | Collaboration upgrades (telephone upgrade at USINDOPACOM Headquarters) | 9/21/2020 | IT | .25 |
| 53 | Collaboration upgrades (connectivity services between USINDOPACOM and the Pacific Network) | 8/4/2020 | IT | 3.08 |

Table. USINDOPACOM CARES Act-Funded Projects Reviewed (cont'd)

| No. | Description of Procurement | Project Date ¹ | Expense Category | Amount (in millions) ² |
|--------------|--|---------------------------|------------------|-----------------------------------|
| 54 | Collaboration upgrades (connectivity services between USINDOPACOM and the Pacific Network, second distribution of funds) | 8/17/2020 | IT | 1.50 |
| 55 | Collaboration upgrades (integration of dashboards, data visualization, and analytics capabilities) | 9/10/2020 | IT | .44 |
| 56 | Collaboration upgrades (integration of dashboards, data visualization, and analytics capabilities) | 9/10/2020 | IT | .02 |
| 57 | Collaboration upgrades (hotel and per diem) | 9/16/2020 | IT | .14 |
| 58 | Collaboration upgrades (connectivity services between USINDOPACOM and the Pacific Network, third distribution of funds) | 9/27/2020 | IT | 2.48 |
| 59 | Upgrade to phone system for logging calls | 5/26/2021 | IT | .05 |
| 60 | Upgrade to fiber line of phone system | 4/9/2021 | IT | .27 |
| 61 | Phone switch system replacement | 4/2/2021 | IT | 1.28 |
| 62 | Conference rooms audiovisual refresh | 1/29/2021 | IT | 1.05 |
| 63 | Conference rooms audiovisual refresh | 1/29/2021 | IT | 5.73 |
| 64 | Conference rooms audiovisual refresh | 2/22/2021 | IT | 1.10 |
| Total | | | | \$26.08⁴ |

¹ The project date represents the date USINDOPACOM was authorized to obligate CARES Act funds for the HA project in the DAI system, or the date when the IT project was recorded in SABRS.

² The reported dollar amounts represent the net obligations or amounts used that USINDOPACOM reported in the DAI system and SABRS as of June 30, 2021.

³ Humanitarian Assistance.

⁴ The total amount of CARES Act funds USINDOPACOM executed (\$26.08 million) does not equal the sum of the amounts listed in the table (\$26.04 million) due to rounding.

Source: The DoD OIG, USINDOPACOM, SABRS, and the DAI system.

Acronyms and Abbreviations

| | |
|----------------------|---|
| ASN(FM&C) | Assistant Secretary of the Navy (Financial Management and Comptroller) |
| CARES Act | Coronavirus Aid, Relief, and Economic Security Act |
| COVID-19 | Coronavirus Disease–2019 |
| DAI | Defense Agencies Initiative |
| DSCA | Defense Security Cooperation Agency |
| IT | Information Technology |
| MIPR | Military Interdepartmental Purchase Request |
| OHDACA | Overseas Humanitarian, Disaster, and Civic Aid |
| PPE | Personal Protective Equipment |
| SABRS | Standard Accounting, Budgeting, and Reporting System |
| USD(C)/CFO | Under Secretary of Defense for Comptroller/Chief Financial Officer, DoD |
| USINDOPACOM | U.S. Indo-Pacific Command |



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