



INSPECTOR GENERAL

U.S. Department of Defense



COMPENDIUM OF OPEN OFFICE OF INSPECTOR GENERAL RECOMMENDATIONS TO THE DEPARTMENT OF DEFENSE

as of March 31, 2023

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE



MISSION

To detect and deter fraud, waste, and abuse
in Department of Defense programs and operations;
Promote the economy, efficiency, and effectiveness of the DoD; and
Help ensure ethical conduct throughout the DoD

VISION

Engaged oversight professionals dedicated
to improving the DoD



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE



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

August 10, 2023

I am pleased to present the seventh annual Compendium of Open Office of Inspector General (OIG) Recommendations to the Department of Defense. This year, in an effort to enhance the transparency and timeliness of our reporting, we have changed the way in which we present this important information. While this Compendium will identify various categories of open recommendations and their overall status, the list detailing the status of open recommendations is now located on our website at <https://www.dodig.mil/Open-Recommendations/>. This data, which we will update quarterly, can be filtered in various ways to view specific information related to the open recommendations. For example, the information can be sorted by office, age of the recommendation, potential monetary benefits, and whether the recommendation is resolved or unresolved. In addition, we have worked with the DoD's Deputy Performance Improvement Officer to host a common access card (CAC)-enabled website where DoD personnel will be able to view regularly updated information related to their open DoD OIG recommendations so as to facilitate Department action to address them. I am very excited by these changes that will enhance both the readability of the Compendium and the currency and accessibility of the underlying information it reflects.

As described in the Compendium, as of March 31, 2023, the number of open DoD OIG recommendations decreased year-over-year from 1,425 on March 31, 2022, to 1,354. Of these 1,354 open recommendations:

- potential monetary benefits totaling \$5.9 billion are associated with 40 recommendations,
- the DoD management agreed to take corrective actions on 1,230 of the 1,354 open recommendations, and
- the DoD has not agreed to implement corrective actions sufficient to meet the intent of 124 recommendations, meaning they are unresolved.

Although progress has been made in closing recommendations over the past 6 years, 1,030 recommendations reported in previous Compendiums remain open. Additionally, the number of older recommendations increased since last year's Compendium from

195 recommendations that were more than 5 years old to 240 recommendations of that age. Finally, the number of unresolved recommendations rose this year by more than 50 percent, from 80 to 124. Of the 124 unresolved recommendations:

- the DoD Component did not provide adequate comments explaining how management planned to address the issues identified in the report for 63 percent of the recommendations, and
- DoD management failed to provide the required responses to our report for 13 percent of the recommendations.

DoD Components could significantly reduce the number of unresolved recommendations by providing specific responses to recommendations made in DoD OIG reports, or proposing alternative actions that they suggest to address the associated findings. And, as I have shared with DoD leadership, whatever the Department's response, the number of recommendations as to which there is not a response should be zero, and we will continue to work toward that result.

In summary, this year's Compendium reflects that substantial work has been done by the DoD to address OIG recommendations, and also that much more work remains. We believe that this issuance, in its new format, will enhance understanding of the task ahead, and thereby further those critical efforts.



Robert P. Storch
Inspector General

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INTRODUCTION

The Department of Defense Office of Inspector General (DoD OIG) provides independent oversight of DoD programs and activities, in accordance with the Inspector General Act of 1978, as amended.¹ Our mission is to detect and deter fraud, waste, and abuse in DoD programs and operations; promote the economy, efficiency, and effectiveness of the DoD; and help ensure ethical conduct throughout the DoD.

Pursuant to this mission, the DoD OIG conducts independent audits, evaluations, and investigations of DoD programs, operations, and personnel. Our audits, evaluations, and investigations result in reports that contain recommendations to improve program management and operations and to address fraud, abuse, mismanagement, and waste of DoD funds.

The DoD OIG tracks the status of recommendations, including unresolved recommendations, made in audits, evaluations, and other OIG products to ensure that management actions are taken to implement the report's agreed-upon recommendations. When the DoD OIG issues a report, it asks DoD management to comment on the findings and recommendations before the DoD OIG publishes the report. It is important for DoD management to provide detailed responses within the prescribed timeframe so that agreements can be reached regarding the actions to be taken and the DoD's position can be reflected in the final report. Timely implementation of agreed-upon corrective actions is critical for DoD Components to improve the efficiency and effectiveness of DoD programs and operations, as well as to ensure integrity and accountability, reduce costs, manage risks, realize monetary benefits, and improve management processes.

¹ Public Law 95-452, "Inspector General Act of 1978," October 12, 1978.

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The purpose of the Compendium is to summarize DoD OIG recommendations issued to DoD Components and to provide transparency on the number and status of open recommendations made in audits, evaluations, and other DoD OIG products. An open recommendation is a recommendation made in a previously issued DoD OIG report for which corrective actions have not been completed. The DoD OIG lists recommendations on its website at <https://www.dodig.mil/Open-Recommendations/>. The list will be updated quarterly and allows readers to view and filter the recommendations. For example, recommendations can be filtered based on responsible DoD Component, age, resolution status, or potential monetary benefits.

In addition, DoD personnel can access a filterable list of DoD OIG recommendations, which will be updated monthly, at this website: <https://odam.sp.pentagon.mil/sites/pid/amd/SitePages/igbaselines.aspx>.

The 2023 Compendium summarizes information about the the number, type, age, and status of the 1,354 open recommendations, as of March 31, 2023, as well as potential monetary benefits associated with the recommendations. In addition, this Compendium highlights nine DoD OIG reports that exemplify the need for the DoD to ensure corrective actions are taken in a timely manner. The Compendium also includes a series of charts to show the progress that each DoD Component has made in the 3 years since the 2020 Compendium.

Classified Recommendations

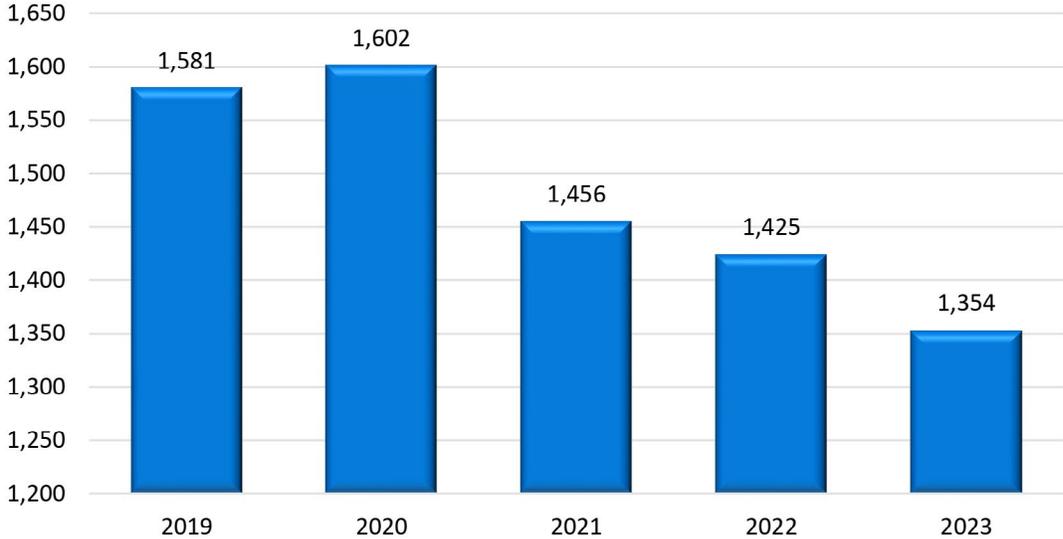
The Compendium and the DoD OIG website that lists open recommendations do not include detailed information on recommendations and potential monetary benefits from some classified reports. As of March 31, 2023, there were 171 open recommendations from 23 classified reports. The DoD OIG will provide information, by request, on the status of these open classified recommendations to officials in the DoD and congressional oversight committees as appropriate.

Results Since Previous Compendium

Number of Open Recommendations

The DoD OIG has issued the Compendium annually since 2017. Between 2017 and 2020, the number of open recommendations increased to a high of 1,602, and has since decreased each year with 2023 marking the lowest number of open recommendations in the past 5 years at 1,354. Figure 1 illustrates the number of open recommendations that we have reported in each of the last five Compendiums.

Figure 1. Number of Open Recommendations Reported in the Last Five Compendiums

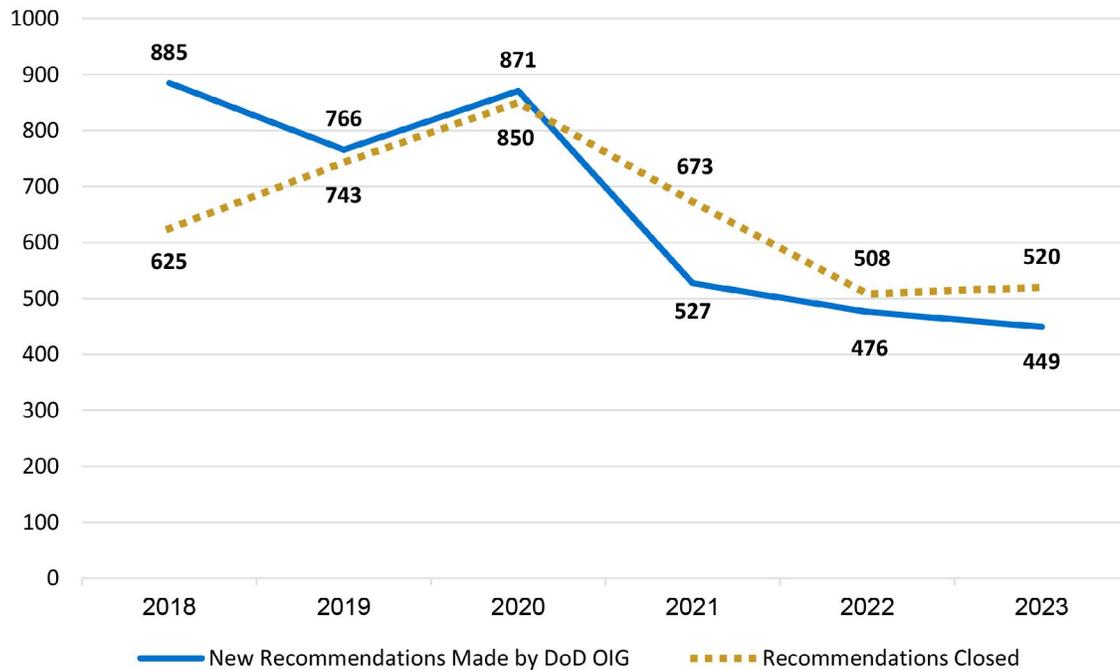


Source: The DoD OIG.

As Figure 1 shows, the total number of open recommendations has trended downward since 2020. This decrease is attributed to the DoD OIG issuing fewer recommendations since 2020, along with the DoD’s closure of recommendations outpacing the number of new recommendations issued during the respective Compendium period. While the DoD closed a higher number of recommendations than the number of recommendations made in new DoD OIG reports, the rate of recommendation closure has decreased by 39 percent since the 2020 Compendium, which reported 850 closed recommendations between April 1, 2019, and March 31, 2020. Figure 2 shows the number of recommendations issued in DoD OIG reports and the number of recommendations closed, as reported in each Compendium since 2018.

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Figure 2. Number of Recommendations Opened and Closed, as Reported in Compendiums Since 2018



Source: The DoD OIG.

DoD management has taken action or provided documentation that enabled the DoD OIG to close 394 (28 percent) of the 1,425 recommendations listed in the 2022 Compendium, including 1 (5 percent) of the 20 recommendations identified as high-priority recommendations, and 18 (36 percent) of the 50 recommendations with potential monetary benefits. Achieved monetary benefits for these 18 recommendations were \$317.8 million.

The DoD OIG made 449 new recommendations in reports issued between April 1, 2022, and March 31, 2023. During the same timeframe, the DoD OIG closed 520 recommendations based on actions taken and information provided by DoD management. The remaining 1,354 open recommendations are reported in this Compendium. Figure 3 summarizes the number of recommendations opened and closed by the DoD OIG since last year's Compendium.

Figure 3. Number of Recommendations Opened and Closed Since the 2022 Compendium

Total Open Recommendations in the 2022 Compendium (March 31, 2022)	1,425
Recommendations Made in Reports Issued Between April 1, 2022, and March 31, 2023	+449
Recommendations Closed Between April 1, 2022, and March 31, 2023	-520
Total Open Recommendations in the 2023 Compendium (March 31, 2023)	1,354

Source: The DoD OIG.

DoD Components with the Most Open Recommendations

The 2022 Compendium reported the five DoD Components with the most open recommendations as follows.

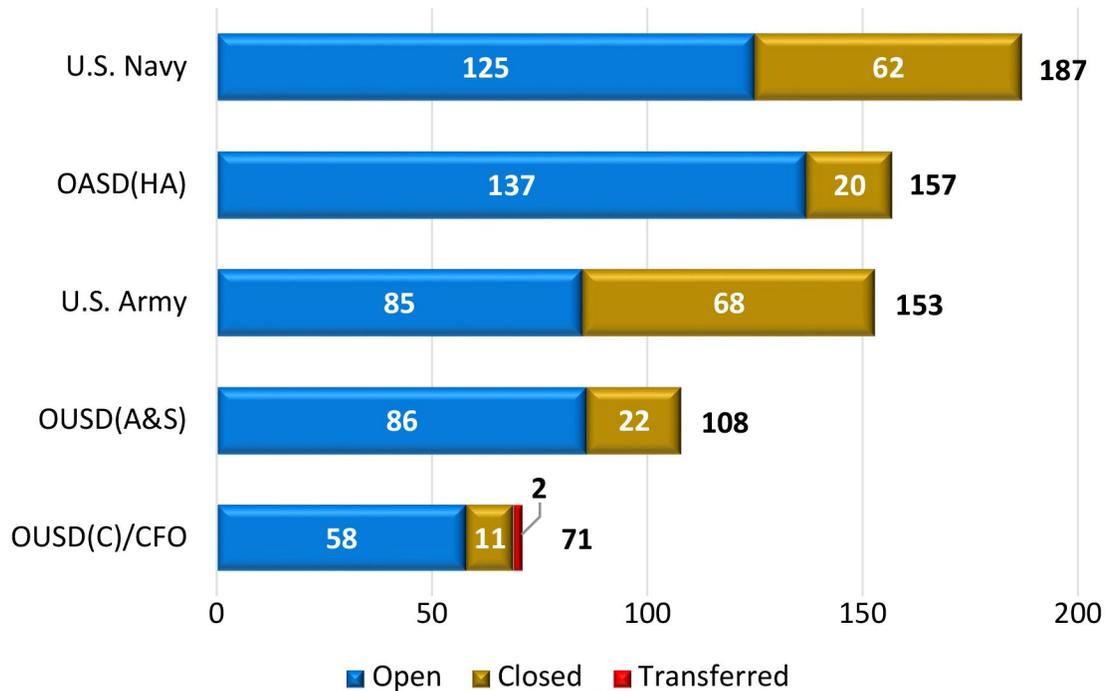
1. U.S. Navy
2. Office of the Assistant Secretary of Defense for Health Affairs (OASD[HA])
3. U.S. Army
4. Office of the Under Secretary of Defense for Acquisition and Sustainment (OUSD[A&S])
5. Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD[C]/CFO)²

Figure 4 shows the progress these five DoD Components have made in closing the recommendations reported in the 2022 Compendium. Between March 31, 2022, and March 31, 2023, these five Components collectively closed 183 open recommendations identified in the prior Compendium.

² The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD[C]/CFO) was referred to in the 2022 Compendium as Office of the Under Secretary of Defense (Comptroller) (OUSD[C]). Throughout this Compendium, we will refer to the OUSD(C)/CFO.

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Figure 4. Number of Recommendations Remaining Open and Closed by the Five DoD Components with the Highest Number of Open Recommendations in the 2022 Compendium

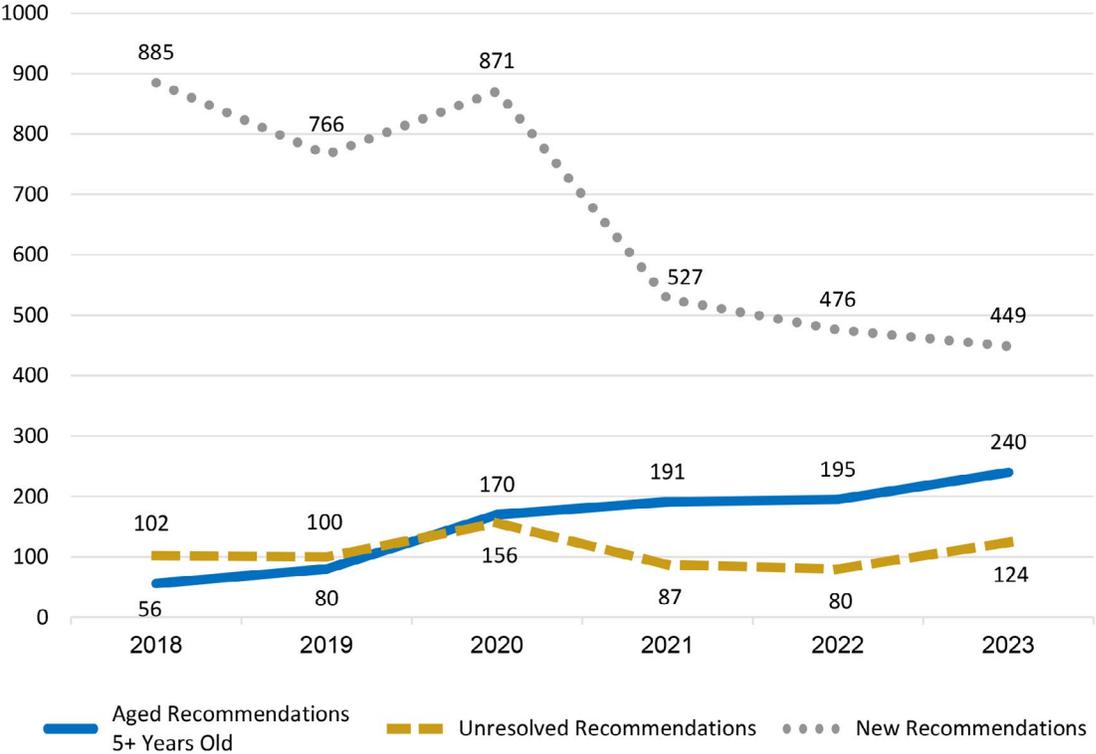


Source: The DoD OIG.

Unresolved and Aged Recommendations

Although the overall number of recommendations has consistently decreased since 2020, unresolved and aged recommendations have not followed the same trend. In 2020, unresolved recommendations reached their peak of 156 and, while progress was made to reduce the number of unresolved recommendations in 2021 and 2022, the number rose again in 2023 by 55 percent, from 80 to 124 unresolved recommendations. Additionally, the number of recommendations at least 5 years old increased every year, starting with 27 recommendations in 2017 and increasing to 240 aged recommendations in the 2023 Compendium. This increase constitutes nearly 18 percent of the 1,354 open recommendations. See Figure 5 for the number of open recommendations, aged recommendations, and unresolved recommendations reported since 2017.

Figure 5. Trend of Recommendations New, Aged, and Unresolved Since the 2018 Compendium



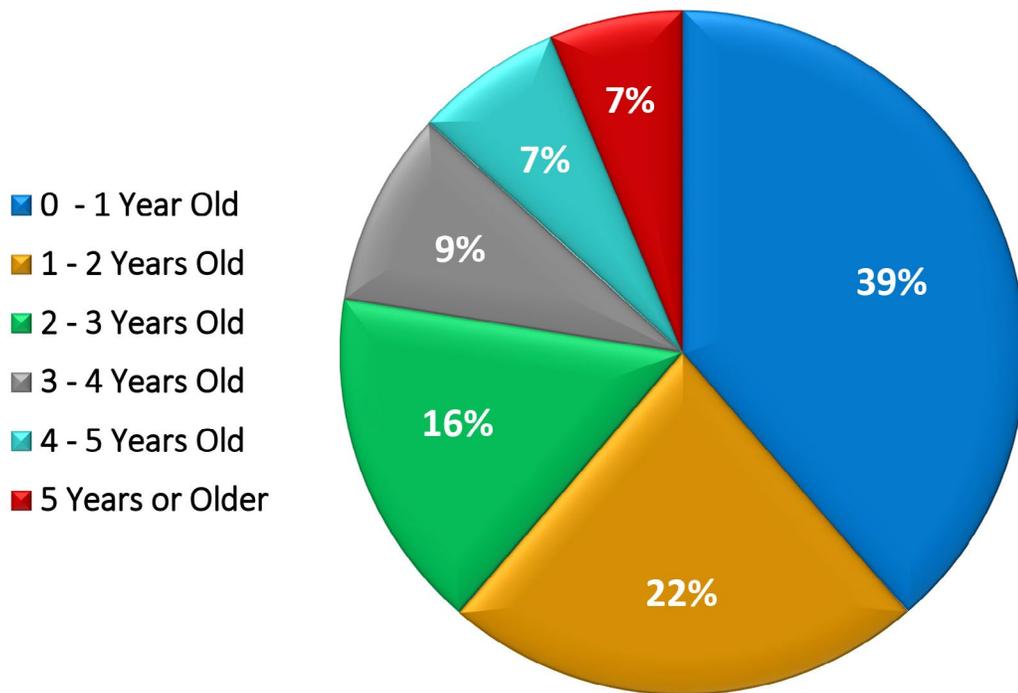
Source: The DoD OIG.

Age of Closed Recommendations

Since the issuance of the first Compendium in 2017, the DoD has closed more than 4,000 recommendations, including 167 recommendations that resulted in achieved monetary benefits of \$1.2 billion. Figure 6 shows the age of the 4,000 recommendations at the time they were closed. More than half of the recommendations (61 percent) closed since March 31, 2017, were less than 2 years old, more than a third (38 percent) were 1 to 3 years old, and just under a quarter (23 percent) were more than 3 years old.

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Figure 6. Age of Recommendations When Closed Since March 31, 2017



Source: The DoD OIG.

Conclusion

While the DoD continues to address open recommendations and provide documentation to support the closure of additional recommendations, DoD leadership should increase its focus on resolving recommendations and implementing aged recommendations, both categories of which have grown markedly since the last Compendium.



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As of March 31, 2023, there were 1,354 open recommendations from 285 DoD OIG reports, with the oldest recommendation being nearly 17 years old.³ Of the 1,354 recommendations, 171 are classified.

In the following sections, we provide information related to monetary benefits that the DoD could potentially achieve if management implements the recommendations in a timely manner. We also discuss the 240 recommendations that have been open for at least 5 years, as well as the 124 recommendations for which the DoD Components have not agreed to implement the recommendation or have not proposed actions sufficient to correct the deficiencies identified by the associated findings.

DoD senior managers should continue to focus on implementing open recommendations and providing responses to unresolved recommendations to ensure prompt resolution and action, as required by DoD Instruction 7650.03.⁴ In particular, DoD managers should:

- provide timely responses to each recommendation made in DoD OIG reports;
- clearly state whether management agrees with the recommendation, as well as any potential monetary benefits, in their response to the draft and final reports;
- provide a specific action plan with milestones on how the recommendation will be implemented when management agrees with the recommendation;
- propose alternative corrective actions to address underlying issues when management agrees that there is an issue needing to be addressed, but when they do not agree with the DoD OIG recommended solution;

³ For tracking purposes, recommendations made to multiple Components are split into individual recommendations for each Component. For example, one recommendation made to the Army, Navy, and Air Force would equate to three recommendations, one for each Military Service, for tracking purposes.

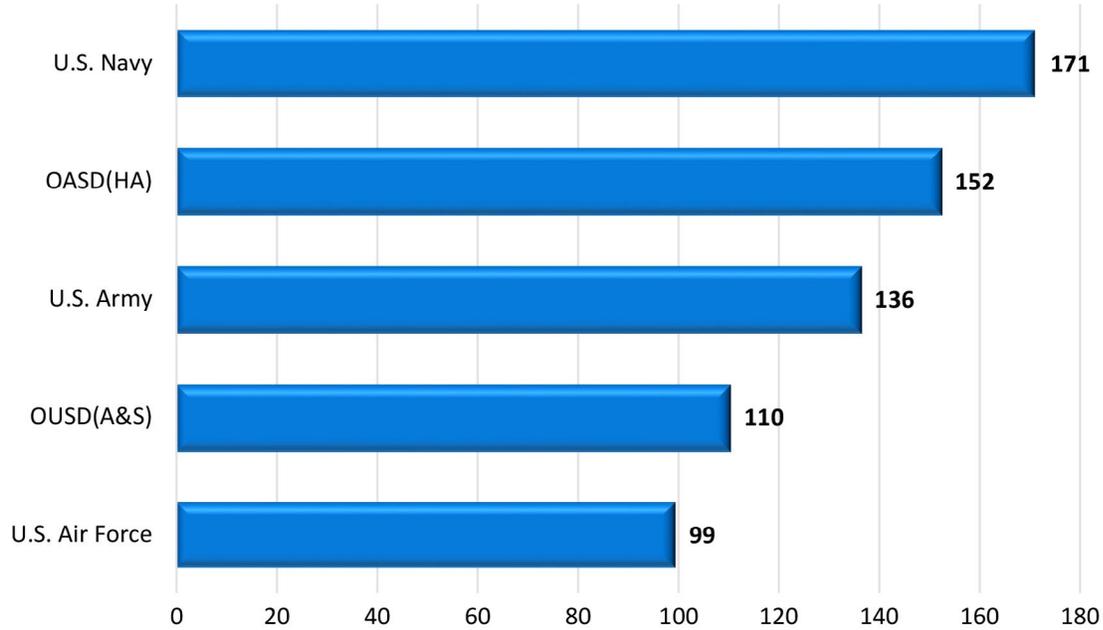
⁴ DoD Instruction 7650.03, "Follow-up on Government Accountability Office (GAO), Inspector General of the Department of Defense (IG DoD), and Internal Audit Reports," December 18, 2014 (Incorporating Change 1, January 31, 2019).

- propose alternative corrective actions to address underlying issues when management agrees that there is an issue needing to be addressed, but when they do not agree with the DoD OIG recommended solution;
- provide a rationale and supporting documentation when DoD management disagrees with a finding or recommendation or when the DoD is no longer able to implement a recommendation that was previously agreed upon;
- communicate with the DoD OIG if management has questions about the intent of a recommendation or the adequacy of its intended actions; and
- when requesting closure of a recommendation, provide: (1) a written explanation of the action taken to implement each recommendation, (2) the dollar value of achieved monetary savings and disallowed costs recovered or written off by DoD management, and (3) documentation to support the actions that have been taken.

DoD Components with the Most Open Recommendations

The 1,354 recommendations open as of March 31, 2023, were issued to 49 DoD Components through 285 reports. Figure 7 presents the five DoD Components with the most open recommendations. These five Components collectively have 668 open recommendations, which represent 49 percent of all open recommendations. Four of these DoD Components also had the most open recommendations in the 2022 Compendium. However, over the past year, the number of open Air Force recommendations increased while the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has decreased its recommendations. As a result, the Air Force has the fifth most open recommendations among all DoD Components.

Figure 7. DoD Components with the Most Open Recommendations as of March 31, 2023



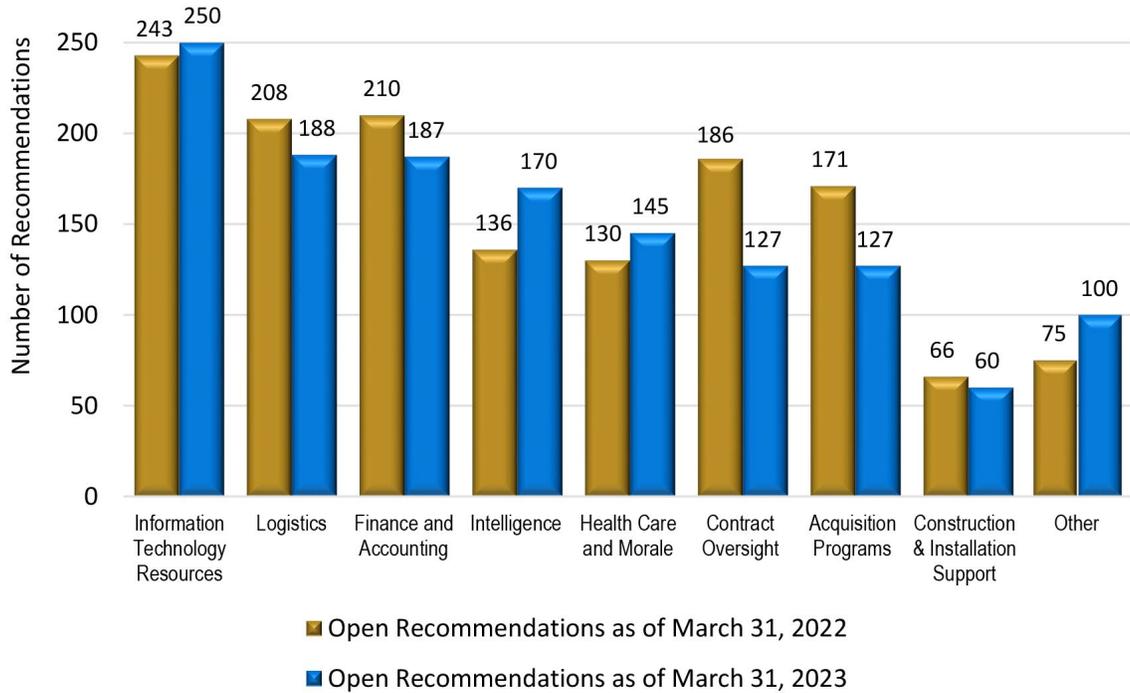
Source: The DoD OIG.

Topic Areas of Open DoD Recommendations

Recommendations made in DoD OIG reports cover a variety of topic areas. We grouped the 1,354 open recommendations into nine topic areas: Information Technology Resources, Logistics, Finance and Accounting, Intelligence, Health Care and Morale, Contract Oversight, Acquisition Programs, Construction and Installation Support, and Other. Figure 8 shows the number of open recommendations by topic area and the subsequent sections describe each topic area. The number of recommendations increased in the categories of Information Technology Resources, Intelligence, Health Care and Morale, and Other, while the number of recommendations decreased in the categories of Logistics, Finance and Accounting, Contract Oversight, Acquisition Programs, and Construction and Installation Support.

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Figure 8. Total Open Recommendations by Topic Area



Source: The DoD OIG.

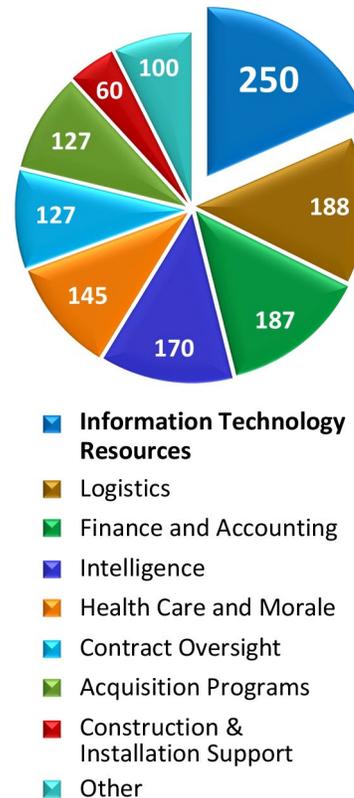
Information Technology Resources

The information technology resources topic area focuses on DoD financial systems functionality and the use and protection of any equipment or system for storing, retrieving, controlling, and sending information. This category includes maintaining cybersecurity and protection of transmitted information and related resources, such as personnel, equipment, funds, and systems or subsystems.

There are 250 open recommendations, up from 243 last year, related to information technology resources, addressing issues such as:

- physical access and general application controls of DoD information technology systems;
- cybersecurity and protection against cyber attacks on critical infrastructure;
- security controls at DoD facilities, data centers, and laboratories that manage ballistic missile defense system technical information;
- DoD management of cybersecurity risks for government purchase card purchases of commercial off-the-shelf items;
- security protocols to protect electronic patient health information at military medical treatment facilities; and
- the DoD’s use of mobile applications and the operational and cybersecurity risks to DoD information and information systems.

Figure 8.1. Open Recommendations by Topic Area Information Technology Resources



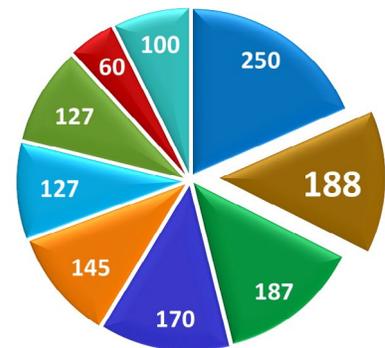
Logistics

The logistics topic area focuses on the planning and execution of the movement and maintenance of military forces. This area includes military operations involving the design, development, acquisition, storage, distribution, maintenance, and disposition of material; transportation of DoD members and household goods; housing of military personnel; acquisition, construction, maintenance, operation, and disposition of facilities; and acquisition or furnishing of services and medical and health support.

There are 188 open recommendations, down from 208 last year, related to logistics, addressing issues such as:

- maintenance and sustainment of military weapon systems;
- transportation of arms, ammunition, and explosives by commercial ground carriers;
- mitigation of challenges to parts availability within the planning process for depot-level repairs;
- mission-capable aircraft and aircrew to meet the U.S. Strategic Command’s Operation Global Citadel Operations Order air refueling requirements; and
- maintenance processes to track the mission capability of Army pre-positioned stocks of military equipment.

Figure 8.2. Open Recommendations by Topic Area Logistics



- Information Technology Resources
- Logistics
- Finance and Accounting
- Intelligence
- Health Care and Morale
- Contract Oversight
- Acquisition Programs
- Construction & Installation Support
- Other

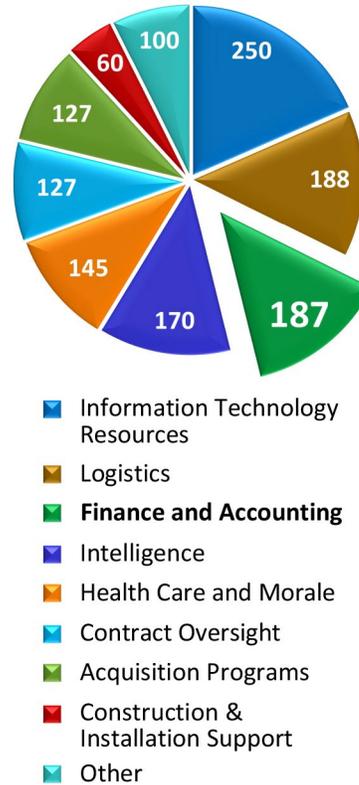
Finance and Accounting

The finance and accounting topic area focuses on the processes of reporting on and conducting oversight of the DoD’s financial transactions resulting from its operations, including the distribution and control of DoD funds and tracking of costs and obligations.

There are 187 open recommendations, down from 210 last year, related to finance and accounting, addressing issues such as the:

- DoD civilian pay budgeting process;
- DoD compliance with the Improper Payments Elimination and Recovery Act and Payment Integrity Information Act requirements;
- DoD accounting and financial reporting of Military Housing Privatization Initiative program transactions in DoD financial and property statements;
- DoD execution of Coronavirus Aid, Relief, and Economic Security Act funding;
- billing and collection of delinquent medical service accounts and third-party collection program medical claims; and
- outdated and non-compliant DoD financial management and accounting systems used to provide financial statement information.

Figure 8.3. Open Recommendations by Topic Area Finance and Accounting



Intelligence

The intelligence topic area relates to the collection, processing, evaluation, analysis, and interpretation of available information concerning national security issues, foreign nations, hostile or potentially hostile forces or elements, or military operations.

There are 170 open recommendations, up significantly from 136 since last year, related to intelligence, addressing issues such as the:

- DoD supply chain risk management program for nuclear command, control, and communication systems;
- combatant command insider threat programs;
- DoD law enforcement organizations' responses to active shooter incidents;
- performance measures and internal controls related to the integration of artificial intelligence into intelligence collection platforms;
- development and maintenance of DoD security classification guides; and
- capacity of the Military Services to fill combatant command requests for counterintelligence support.

Figure 8.4. Open Recommendations by Topic Area Intelligence



Health Care and Morale

The health care and morale topic area focuses on measures to improve or maintain the mental and physical well-being of DoD personnel and their families and enable a healthy and fit force, prevent injury and illness, and protect individuals from health hazards.

There are 145 open recommendations, up from 130 last year, related to health care and morale, addressing issues such as the:

- controls over opioid prescriptions at DoD medical treatment facilities;
- DoD-provided health care for members of the Armed Forces reserve components;
- screening and treatment of active duty Service member alcohol misuse;
- health and safety hazards in government-owned, government-controlled military family housing;
- challenges and needs encountered by DoD medical treatment facility personnel while responding to the coronavirus disease–2019 pandemic; and
- outpatient mental health access to care for active duty Service members and their families.

Figure 8.5. Open Recommendations by Topic Area Health Care and Morale



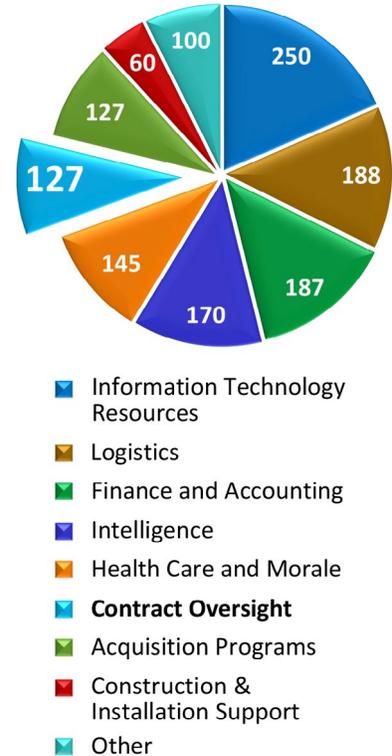
Contract Oversight

The Contract Oversight topic area focuses on the oversight and integration of contractor personnel and associated equipment used to provide support to DoD operations. Contract oversight includes efforts to ensure that supplies and services are delivered in accordance with the terms and conditions of the contract.

There are 127 open recommendations, down significantly from 186 last year, related to contract oversight, addressing issues such as the:

- DoD-made purchases through the Federal Mall e-Commerce ordering system;
- management of undefinitized contract actions and energy savings performance contracts; and
- contract costs for hurricane recovery efforts.

Figure 8.6 Open Recommendations by Topic Area Contractor Oversight



Acquisition Programs

The acquisition programs topic area focuses on the formulation and oversight of contracting strategies that support the procurement of defense acquisition programs, automated information systems, and special interest projects for the DoD.

There are 127 open recommendations, down from 171 last year, related to acquisition programs, addressing issues such as the:

- purchase of aviation critical safety items;
- supply chain risk management for the sea-based Trident II Strategic Weapon System;
- purchase of spare parts to meet F/A-18 E/F Super Hornet readiness requirements;
- Special Operations equipment meeting performance requirements during test and evaluation before program mission fielding; and
- management of government-owned property supporting the F-35 program.

Figure 8.7 Open Recommendations by Topic Area Acquisition Programs



Construction and Installation Support

The construction and installation support topic area focuses on the management and oversight of military installations worldwide, including the construction, alteration, conversion, or extension of military installations.

There are 60 open recommendations, down from 66 last year, related to construction and installation support, addressing issues such as:

- health, safety, and fire protection deficiencies in DoD facilities and military housing;
- schedule delays and cost increases of Navy and U.S. Strategic Command construction projects;
- physical security controls to prevent unauthorized access to military medical treatment facilities, equipment, and sensitive areas;
- DoD restoration costs to repair facilities after supporting Operation Allies Refuge and Operation Allies Welcome; and
- the DoD’s implementation of recommendations on screening and access controls for general public tenants leasing housing on military installations.

Figure 8.8. Open Recommendations by Topic Area Construction and Installation Support



Other

Some DoD OIG recommendations do not neatly fit into any of the previously discussed topic areas. There are 100 recommendations in this category, up from 75 last year, concerning issues such as the:

- use of protective security details for individuals designated as DoD high-risk personnel;
- DoD environmental compliance at sites conducting open burning or open detonation of waste military munitions;
- operation of U.S. military cemeteries;
- external peer reviews of DoD audit organizations; and
- DoD Voting Assistance Programs.

Figure 8.9. Open Recommendations by Topic Area Other



Potential Monetary Benefits

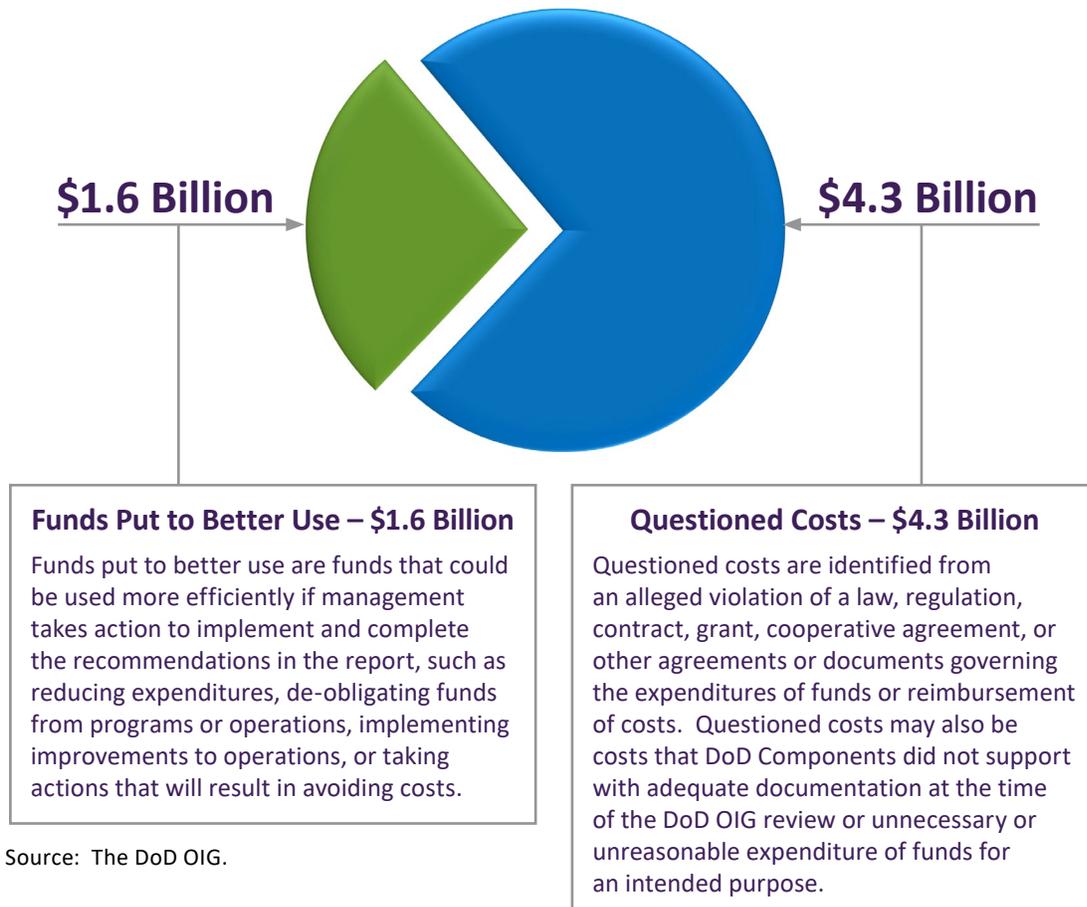
DoD OIG reports also provide information on the estimated potential monetary benefits that the DoD OIG believes the DoD may be able to achieve if DoD management implements the report recommendations. The DoD OIG may calculate projected potential monetary benefits during the performance of an audit or evaluation and include them as part of a recommendation when providing the draft report to DoD management for comments. Such potential monetary benefits are also included in the publicly released final report. However, reported potential monetary benefits do not always translate into an equal amount of recovered funds or savings upon further review by DoD management or implementation of actions in response to the associated recommendations. This is because potential monetary benefits are estimates at a point in time as to possible recoveries based on available information.

In responding to DoD OIG recommendations, DoD management address potential monetary benefits by stating the amount of funds they recovered or will recover by implementing the DoD OIG recommendations. They also address potential monetary benefits by:

- providing contemporaneous supporting documentation that was unavailable to the auditors at the time of the audit;
- applying additional allowable costs to a project or program to offset the reported potential monetary benefit; or
- providing a justification by a properly authorized DoD official, such as the Deputy Secretary of Defense, explaining why the recommendation containing the potential monetary benefit will not be implemented.

As of March 31, 2023, there were 40 open recommendations, from 24 DoD OIG reports, with associated potential monetary benefits of \$5.9 billion. Potential monetary benefits can be classified as either questioned costs or funds put to better use. Figure 9 describes these categories of monetary benefits and shows the potential monetary benefits associated with each.

Figure 9. Potential Monetary Benefits Claimed in DoD OIG Reports as of March 31, 2023



The vast majority of the potential monetary benefits associated with the 40 open recommendations resulted from reports related to acquisition and contract management. DoD implementation of these open recommendations will improve, among other things:

- procurement of parts at fair and reasonable prices,
- the DoD's ability to review and report on ground ambulance transport data and prevent payment for services not rendered,
- management of the third-party collection program for medical claims, and
- DoD compliance with acquisition regulations.

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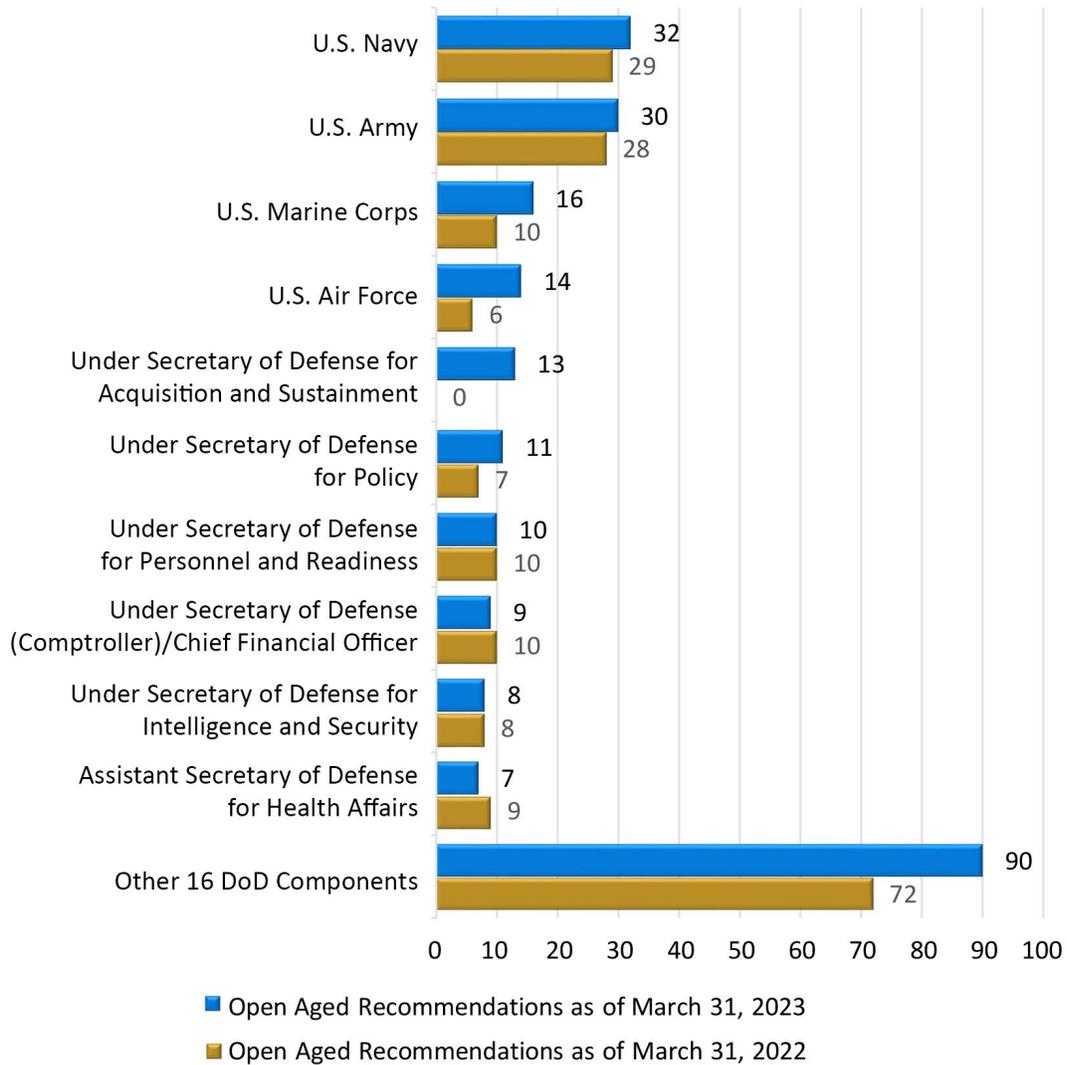
Achieving potential monetary benefits is dependent on various factors, such as whether the agreed-upon corrective action is completed in a timely manner. Actual savings may be less than projected, depending on costs associated with implementing the corrective action, or denied due to missed opportunities by the DoD in issuing effective guidance, following established guidance, effectively negotiating contracts, or conducting proper contract oversight. Continued communication between DoD management and the DoD OIG regarding the actions being taken to realize the potential benefits is critical to ensure that monetary benefits are appropriately reported.

Following the issuance of the 2022 Compendium, DoD Components provided documentation that resulted in the closure of 18 of the 50 recommendations with potential monetary benefits in the 2022 Compendium totaling \$363.7 million. Achieved monetary benefits were \$317.8 million for these 18 recommendations.

Recommendations Open for 5 Years or Longer

The DoD OIG relies on documentation from DoD Components to determine whether all agreed-upon corrective actions have been implemented before closing a recommendation. As of March 31, 2023, of the 1,354 open DoD OIG recommendations, 240 recommendations have been open for at least 5 years. Figure 10 illustrates the number of aged recommendations by responsible Component. Of the 240 recommendations, 150 were issued to the 10 DoD Components listed in Figure 10. The remaining 90 recommendations were issued to 16 other DoD Components.

Figure 10. Number of Recommendations Open for at Least 5 Years by Responsible Component as of March 31, 2023

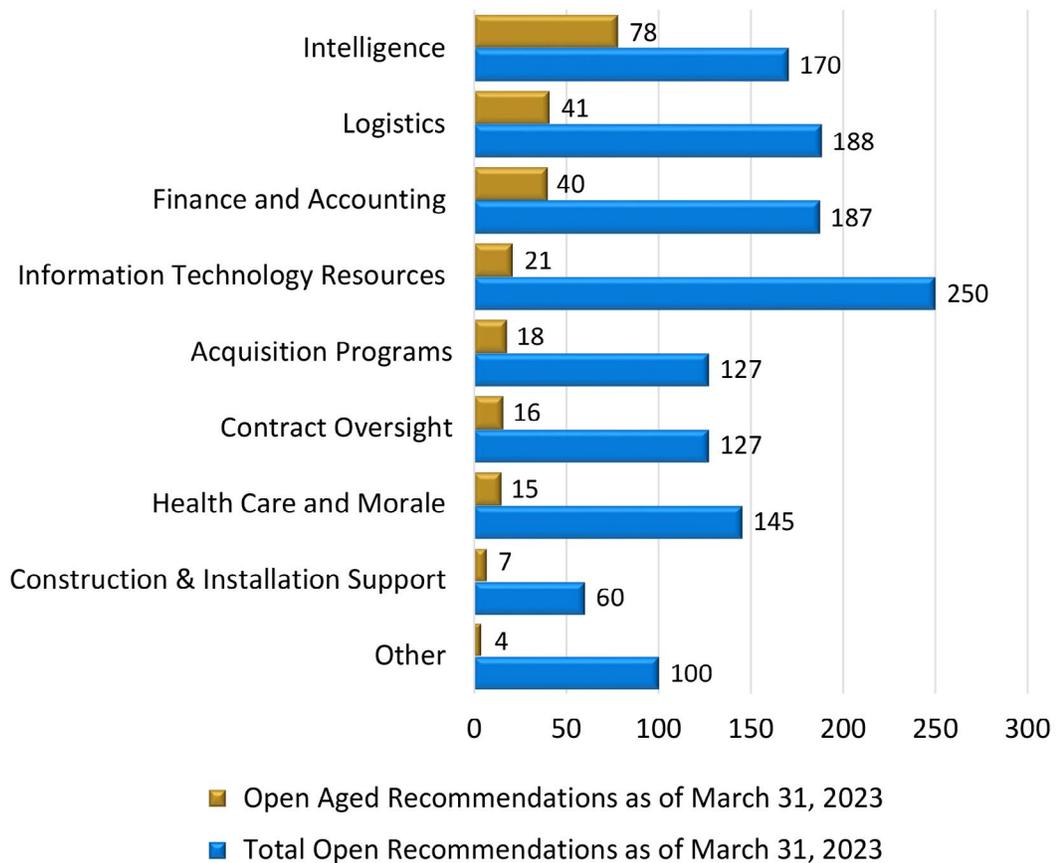


Source: The DoD OIG.

2023 COMPENDIUM

The 240 recommendations open for at least 5 years were related to the topic areas of Intelligence, Logistics, Finance and Accounting, Information Technology Resources, Acquisition Programs, Contract Oversight, Health Care and Morale, Construction and Installation Support, and Other. Figure 11 illustrates the number of recommendations open for at least 5 years in each topic area compared to the overall open recommendations in each topic area.

Figure 11. Number of Recommendations Open for at Least 5 Years by Topic Area

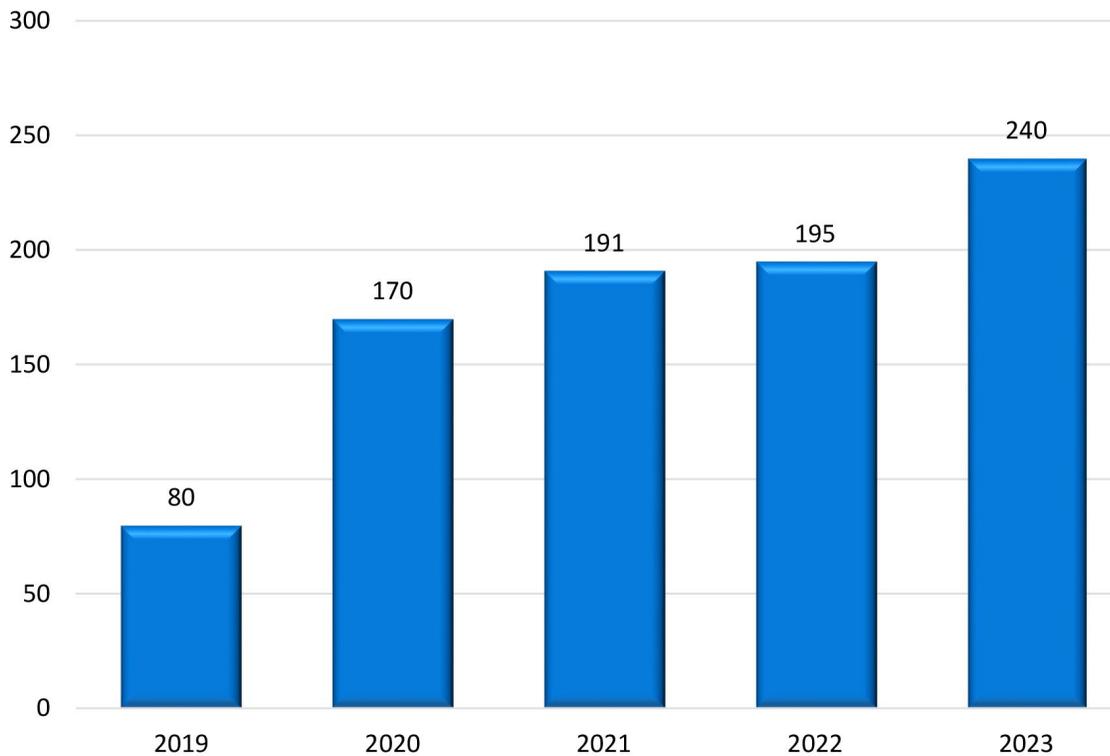


Source: The DoD OIG.

Although there are different reasons for the DoD Components' inability to implement the 240 recommendations, one of the greatest challenges continues to involve the revision or implementation of policies, procedures, and guidance. Of the 240 recommendations, 52 (or 22 percent) were related to revising or implementing policy, procedures, and guidance. Revising or implementing policy at the DoD level can also require changing or implementing policies at the Component level to ensure consistent guidance across the DoD, which can add to the time it takes to implement policy recommendations.

The number of DoD OIG recommendations that have been open for at least 5 years increased over the last 4 years. Overall, the number of recommendations that have been open for at least 5 years increased by 160 (200 percent) since the 2019 Compendium was issued. Figure 12 illustrates the increase in the number of recommendations open for at least 5 years.

Figure 12. Increase in the Number of Recommendations Open for at Least 5 Years from March 31, 2019, to March 31, 2023



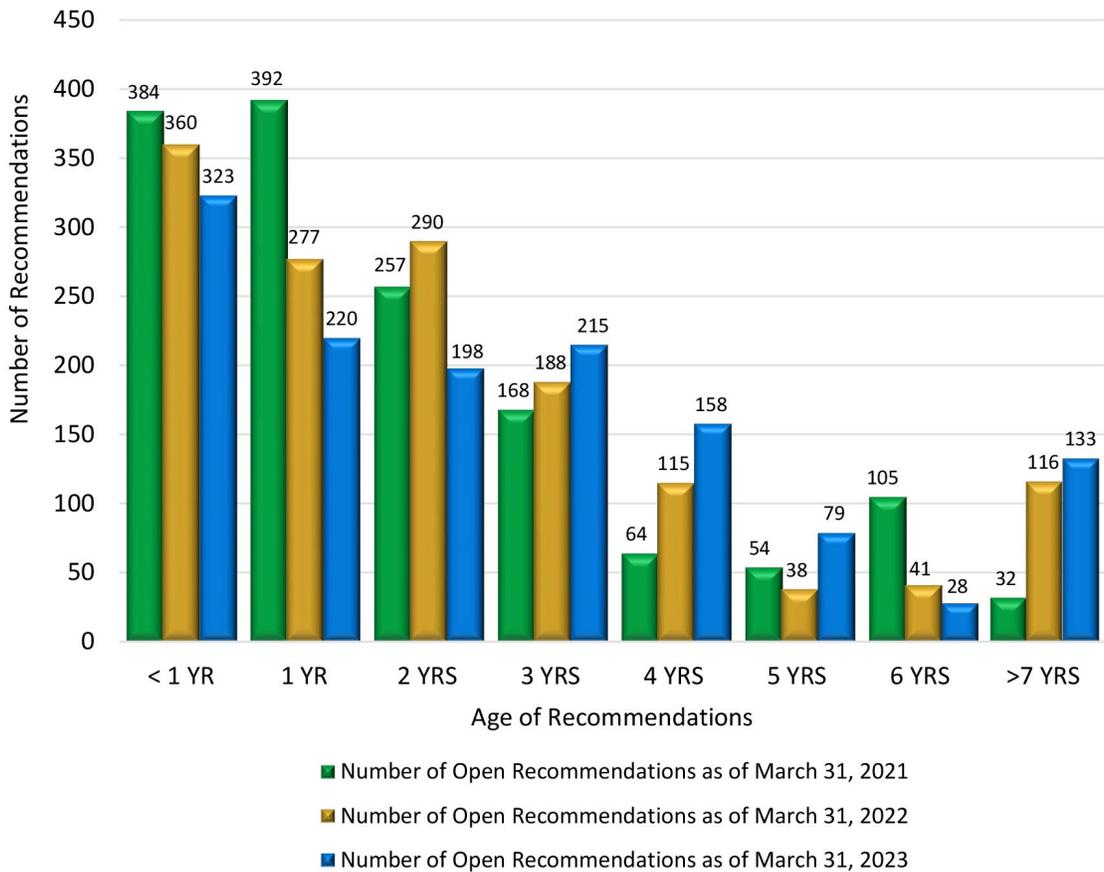
Source: The DoD OIG.

2023 COMPENDIUM

Although the DoD Components provided documentation to close 34 of the aged recommendations listed in last year’s Compendium, 161 (83 percent) of those 195 recommendations remain open, 133 of which have been open for 7 years or longer. Of the 161 open aged recommendations, 8 have been reported as aged in the last five Compendiums.

The number of DoD OIG recommendations that have been open for less than 3 years has decreased since the 2021 Compendium. However, the number of DoD OIG recommendations that have been open for 3 or more years increased since the 2021 Compendium. For example, the number of recommendations open for 7 or more years was only 32 in the 2021 Compendium but has since increased to 133—an increase of 316 percent—in the 2023 Compendium. Figure 13 illustrates the number and age of open recommendations since the 2021 Compendium.

Figure 13. Number and Age of Open Recommendations



Source: The DoD OIG.

While the overall number of open recommendations has declined over recent years, the number of aged recommendations has continually increased. As stated in DoD Instruction 7650.03, timely decisions and responsive actions will be taken and documented on audit findings and recommendations to reduce costs, manage risks, and improve management processes. Public Law 104-106, “National Defense Authorization Act for FY 1996,” requires the Secretary of Defense to complete final action on each DoD management decision within 12 months after report issuance. If action is not completed within 12 months, the DoD OIG must identify the overdue actions in its Semiannual Report to the Congress until final action on the DoD management decision is completed.⁵

While the DoD does not always meet the legislative requirement to implement recommendations within 1 year, we believe that the maximum benefits are generally achieved when recommendations are implemented within 3 years. However, some recommendations, such as those relating to cybersecurity or health and safety, require immediate implementation because noncompliance can have significant material consequences. Moreover, not taking action to correct deficiencies identified in DoD OIG reports can adversely impact the efficiency and effectiveness of DoD programs and waste taxpayer dollars.

Since the 2022 Compendium, the DoD has taken action to reduce the overdue follow-up actions across the DoD and help ensure timely implementation of recommendations. Some of the actions taken include the following.

- At the request of the Inspector General, the Deputy Secretary of Defense and the IG now meet monthly to discuss, among other topics, trends and analysis related to open, unresolved, and aged DoD OIG recommendations.
- The Director, Administration and Management/Performance Improvement Officer, issued a memorandum to task each DoD Component responsible for an overdue recommendation action to provide the DoD OIG with an updated response to the recommendations. The memorandum required that tasked Components that were unable to provide DoD OIG with the requested information or agree upon actions to resolve a recommendation by March 10, 2023, to report the status and proposed way forward for

⁵ While Public Law 104-106, “National Defense Authorization Act for FY 1996,” only applies to OIG Audits, the DoD OIG and the DoD have traditionally viewed recommendations made in all DoD OIG products as equal for the purposes of tracking and implementation.

each outstanding recommendation monthly to the Deputy Performance Improvement Officer. The Deputy also committed to briefing the Defense Business Council on all outstanding items until the Component and the DoD OIG determine all necessary actions are complete.

- The Deputy Secretary of Defense authorized the transfer of the DoD’s liaison functions for the GAO and the DoD OIG from Washington Headquarters Services to the Office of the Director, Administration and Management/Performance Improvement Directorate. This transfer aligned the DoD’s liaison function under the direct supervision of the Deputy Performance Improvement Officer. This realignment was completed in October 2022, and since completion, the Deputy Performance Improvement Officer has shifted the emphasis from coordination and compliance to a “cradle-to-grave” model that prioritizes support to DoD Components from the start of the oversight project until all recommendations are closed. The resulting reorganization has facilitated what generally appears to be a more active management of corrective action plans associated with performance improvement efforts, and it provided data-enabled visibility of open GAO and DoD OIG recommendations by the Defense Business Council.
- The DoD OIG is deploying, in coordination with the DoD, a CAC-enabled intranet site to provide access throughout the DoD to a CUI list of all current open DoD OIG recommendations. The list will include the status of each recommendation, responsible office, potential monetary benefits, and other associated information. The site will also contain the CUI versions of the current and previous Compendiums.

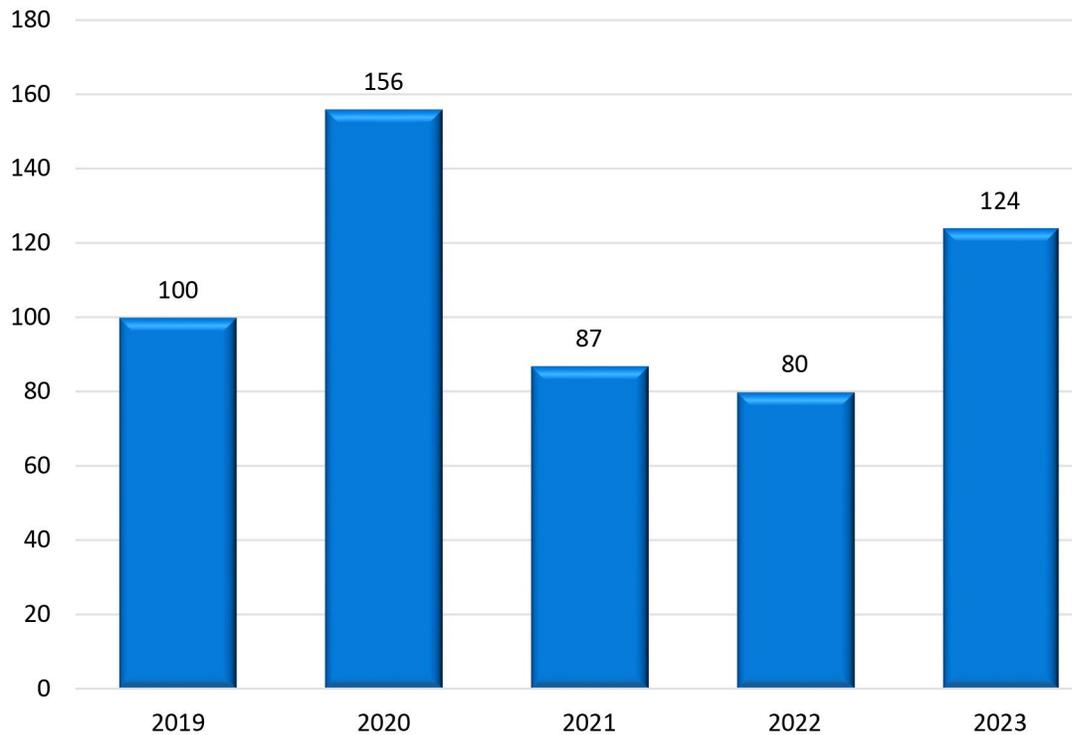
Unresolved Recommendations

Open recommendations have a resolved or unresolved status. Resolved recommendations are those that DoD management has agreed to implement but for which they have not yet completed the agreed-upon actions. Unresolved recommendations are those for which DoD management disagrees with the recommendation and does not propose alternative corrective actions, does not adequately explain planned actions to implement the recommendation in response to a DoD OIG draft report, or fails to provide required responses.

In 2017, we reported 47 unresolved recommendations in the first Compendium. After the 2017 Compendium, the number of unresolved recommendations increased, reaching its peak of 156 unresolved recommendations in 2020 (9.7 percent of the total open recommendations). The DoD made improvements in reducing the

number of unresolved recommendations, and by 2022 the number of unresolved recommendations had decreased to 80 (49 percent) unresolved recommendations. However, as of March 31, 2023, the number of unresolved recommendations increased to 124 (9.2 percent of all open recommendations). This represents a 55-percent increase in unresolved recommendations since 2022. The 124 unresolved recommendations in 2023 are also more than 250 percent higher than the number of unresolved recommendations reported in the first Compendium in 2017. See Figure 14 for the number of unresolved recommendations reported in each Compendium since 2019.

Figure 14. Number of Unresolved Recommendations Reported in Last Five Compendiums



Source: The DoD OIG.

If DoD management disagrees with a recommendation, the DoD OIG and DoD management enter a resolution process. During the resolution process, the unresolved recommendations may be elevated through DoD OIG and DoD management.

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If agreement is not reached on a recommendation, the DoD OIG may elevate the unresolved recommendation to the Deputy Secretary of Defense, who has final decision-making authority on whether to implement a recommendation. As the final decision-making authority on recommendations, the Deputy Secretary of Defense can either direct the responsible Component to take a specific action or inform the DoD OIG that the DoD considers the recommendation closed and explain why the DoD will not implement the recommendation.

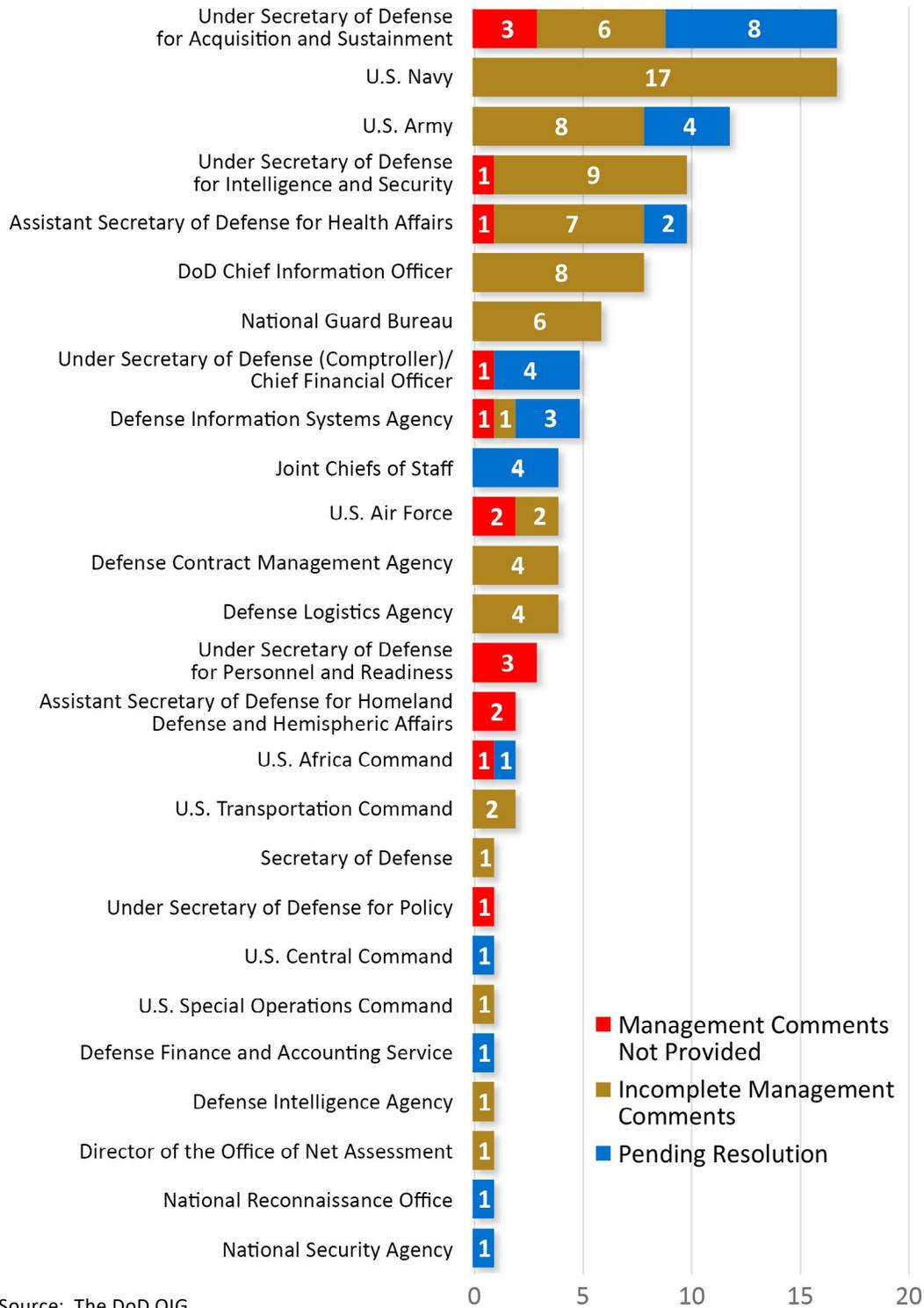
In addition to DoD management disagreeing with a recommendation, a recommendation may be unresolved because management did not provide comments on the draft or final report addressing the report's recommendations, or they did not agree with or comment on potential monetary benefits. A recommendation may also be unresolved because management's response to the recommendation does not adequately explain what actions it plans to take to implement the recommendation.

Although there are various reasons why the status of a recommendation is unresolved, communication is critical to avoid unnecessary delays in resolving the recommendation. Before issuance of the final report, the assigned DoD OIG project team communicates all identified issues to the client for discussion. Through such frequent, positive, and constructive interactions, the DoD OIG and DoD management can be successful in attaining resolution of the recommendation and its closure.

For 94 (76 percent) of the 124 unresolved recommendations, either DoD management has not provided a response or the response provided did not fully address the recommendation. DoD Components could greatly reduce the number of unresolved recommendations by providing specific responses to the recommendations or proposing alternative actions that they suggest to address the associated findings. Moreover, the IG has communicated to DoD leadership that, whatever the Department's position, the OIG expects responses to all recommendations. DoD management disagreed with the other 30 unresolved recommendations (24 percent), and the DoD OIG is working with the DoD Components to address these issues.

See Figure 15 for a breakdown of the 124 unresolved recommendations awaiting management comments or resolution for each DoD Component. The Under Secretary of Defense for Acquisition and Sustainment and the Navy each accounted for nearly 14 percent of the 124 unresolved recommendations.

Figure 15. Unresolved Recommendations by DoD Component

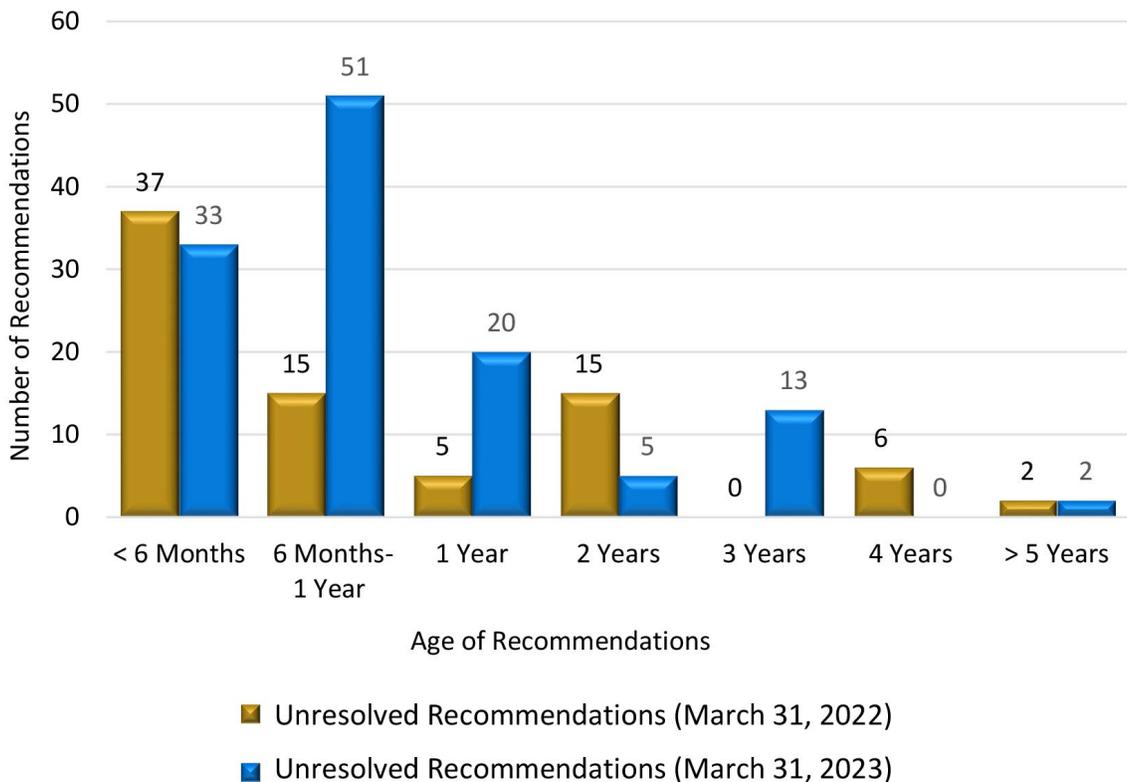


Source: The DoD OIG.

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Office of Management and Budget Circular No. A-50 (Revised), “Audit Followup,” September 29, 1982, requires agency management officials and auditors to establish systems to assure the prompt and proper resolution and implementation of audit recommendations. The Circular also requires that resolution be made within a maximum of 6 months after a final report is issued. However, for the 2023 Compendium, only 33 (27 percent) of the 124 unresolved recommendations had been unresolved for less than six months. The oldest of the remaining 91 unresolved recommendations have remained unresolved for more than 7 years. See Figure 16 for the age of the 124 unresolved recommendations.

Figure 16. Number and Age of Unresolved Recommendations as of March 31, 2023



Source: The DoD OIG.

The DoD needs to place greater emphasis and attention on addressing unresolved recommendations. To do this, the Deputy Secretary of Defense and the IG have increased the frequency of their recurring meetings to discuss, among other topics, the status and trends of DoD OIG recommendations, and the IG meets with other senior Department leaders to discuss the same. The DoD OIG has also begun referring

unresolved recommendations to the Deputy Secretary for resolution, in accordance with DoD Instruction 7650.03. In March 2023, the DoD OIG requested resolution from the Deputy Secretary for unresolved recommendations in Report No. DODIG-2022-085, “Army’s Integrated Visual Augmentation System (IVAS).” The DoD OIG expressed concerns with the Army’s planned \$21.8 billion fielding of IVAS based on user survey results and comments on functionality. Because the Army did not agree with the recommendation or provide an alternative action sufficient to address the findings, the IG elevated the recommendations to the Deputy Secretary for final decision.

Aside from more frequent and data-informed engagement at the senior DoD level and timely resolution of intractable unresolved recommendations, the DoD could reduce the number of unresolved recommendations by fully responding to the recommendations or proposing alternative actions that are sufficient to address the associated findings and the intent of the associated recommendation. We believe that the DoD should focus on recommendations that have been unresolved for longer than a year and, moving forward, work toward resolving recommendations within 6 months as required by Office of Management and Budget Circular No. A-50.

Recommendations Made in Financial Statement Audits

The Compendium traditionally reports on open recommendations developed and communicated to management during performance audits, evaluations, and other DoD OIG engagements. However, since FY 2018, the DoD OIG has also audited the DoD Agency-Wide financial statements and overseen annual financial statement audits and attestations performed by independent public accounting firms (IPAs). The purpose of the audits is to determine whether the DoD and its Components presented their financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

GAAP establishes accounting concepts and principles, as well as industry-specific rules that ensure an organization’s financial statements are complete, consistent, and comparable. Annual audits and attestations result in numerous Notices of Findings and Recommendations (NFRs), which express to management the weaknesses and inefficiencies in financial processes, the impact of those weaknesses and inefficiencies, and the reason the weaknesses and inefficiencies exist. NFRs also communicate recommendations on how to correct the weaknesses and inefficiencies.

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The OMB requires the DoD to implement corrective action plans (CAPs) to address control deficiencies identified by financial audit findings, such as NFRs. Auditors review completed CAPs throughout the financial statement audits and close the related NFRs when they determine that the actions taken effectively address the deficiency identified.

The process for assessing whether the DoD and its Components adequately addressed an NFR is different from tracking the status of resolved and unresolved recommendations for performance audits. Specifically, Federal financial statement auditing standards require auditors to evaluate whether the DoD and its Components took appropriate corrective action to address all of the findings from previous engagements that could have a material impact on the financial statements. CAPs for the NFRs vary widely in their proposed timelines for correcting the identified deficiencies.

Complex, multiphase CAPs can span several fiscal years. Typically, if the DoD or its Components stated that they corrected the condition identified in an NFR, the financial statement auditor will review the CAP and perform additional audit procedures to validate the assertion of the DoD or its Components. The financial statement auditor also assesses whether the CAP affects the assessment of material weaknesses and significant deficiencies and conclusions contained in the prior year's opinion report. If the CAP resolves all identified issues within the NFR, the auditor can close it. If the CAP does not resolve all identified issues, the auditor will reissue the NFR in the current fiscal year audit.

During the course of this year's audit, auditors closed 633 NFRs for a variety of reasons. For example, auditors closed NFRs because the DoD took action and the condition no longer existed, the auditors combined NFRs, or the process or system used was eliminated. Auditors also reissued 2,505 NFRs related to ongoing concerns and issued 479 new NFRs regarding issues identified during the current audit. In addition, the DoD OIG identified 28 Agency-Wide material weaknesses, which are weaknesses in internal control that are so significant that they could prevent management from detecting and correcting a material misstatement in the financial statement in a timely manner. While the number of material weaknesses did not change between FYs 2021 and 2022, the DoD OIG combined three prior-year material weaknesses into repeat material weaknesses and identified three new material weaknesses in FY 2022.

On May 16, 2023, the DoD OIG issued the report, “Understanding the Results of the Audit of the DoD FY 2022 Financial Statements.” The purpose of this report was to summarize, in terms understandable to non-auditors, the findings of the DoD’s financial statement audits, the progress made by the DoD, and the additional actions the DoD should take to address the overall findings of the audits. The report can be viewed at <https://media.defense.gov/2023/May/17/2003224388/-1/-1/1/DODIG-2023-070.PDF>.

Illustrative Reports

The DoD OIG identified nine DoD OIG reports issued from 2016 through 2023 that exemplify the need for the DoD to ensure corrective actions are taken in a timely manner. The DoD OIG identified these reports as illustrative based on their potential for improving DoD operations, contract oversight, and health and well-being of military personnel and their families, or for achieving cost savings (Click on the report number for the hyperlink to access the report):

- Report No. [DODIG-2016-108](#), “Army Needs Greater Emphasis on Inventory Valuation,” July 12, 2016
- Report No. [DODIG-2019-062](#), “Audit of Management of Government-Owned Property Supporting the F-35 Program,” March 13, 2019
- Report No. [DODIG-2020-067](#), “Followup Audit on Corrective Actions Taken by DoD Components in Response to DoD Cyber Red Team-Identified Vulnerabilities and Additional Challenges Facing DoD Cyber Red Team Missions,” March 13, 2020 (Full Report is Classified)
- Report No. [DODIG-2020-112](#), “Evaluation of Access to Mental Health Care in the Department of Defense,” August 10, 2020
- Report No. [DODIG-2021-105](#), “Evaluation of the Department of Defense’s Actions to Control Contaminant Effects from Perfluoroalkyl and Polyfluoroalkyl Substances at Department of Defense Installations,” July 22, 2021
- Report No. [DODIG-2022-030](#), “Evaluation of the Department of Defense’s Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members,” November 9, 2021

2023 COMPENDIUM

- Report No. [DODIG-2022-085](#), “Audit of the Army’s Integrated Visual Augmentation System,” April 20, 2022
- Report No. [DODIG-2023-002](#), “Evaluation of the DoD’s Accountability of Equipment Provided to Ukraine,” October 7, 2022
- Report No. [DODIG-2023-053](#), “Evaluation of Army Pre-Positioned Equipment Issued in Response to Ukraine and the NATO Defense Forces,” February 27, 2023

Status of 2022 High-Priority Open Recommendations

In the 2022 Compendium, we highlighted 20 recommendations that the DoD OIG considered high-priority recommendations. However, as of March 31, 2023, the DoD had implemented only 1 of the 20 high-priority recommendations identified in the 2022 Compendium.



APPENDIX A

DoD Component Statistics

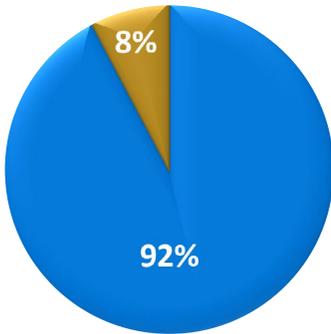
For each DoD Component with open recommendations as of March 31, 2023, we present information on the progress that has been made since the 2020 Compendium. Additionally, there is a table for each DoD Component showing the current number of unresolved and aged recommendations, as well as potential savings that could be achieved by implementing the recommendations that have associated potential monetary benefits.

Publicly releasable recommendations can be viewed at <https://www.dodig.mil/Open-Recommendations/>. The list will be updated quarterly and allows readers to view and filter the recommendations. For example, recommendations can be filtered based on responsible DoD Component, age, resolution status, or potential monetary benefits.

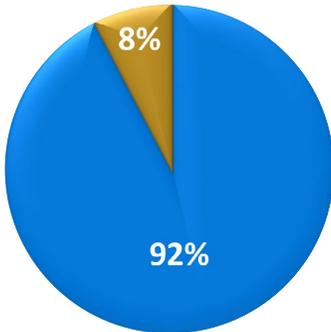
DoD personnel with a Common Access Card can access a filterable list of open recommendations, which will be updated monthly, at <https://odam.sp.pentagon.mil/sites/pid/amd/SitePages/igbaselines.aspx>.

Secretary of Defense

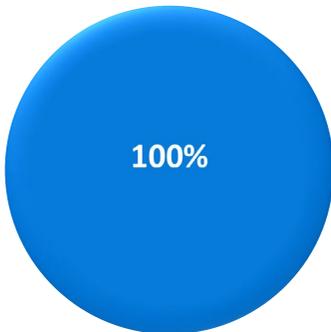
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

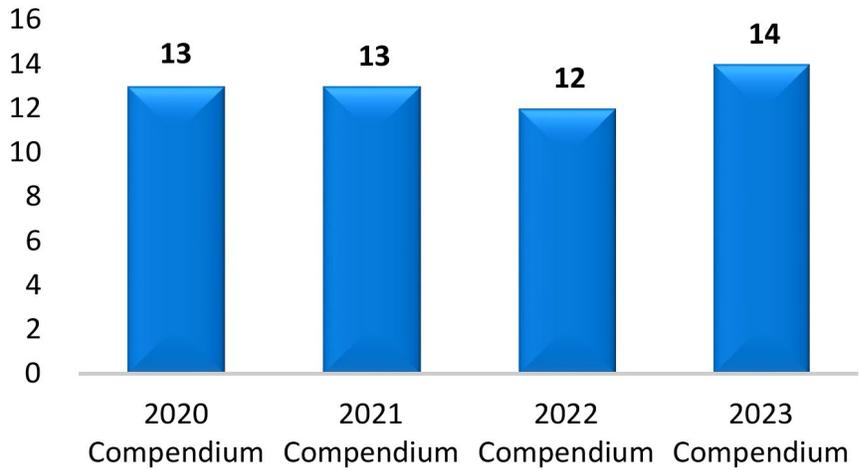


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

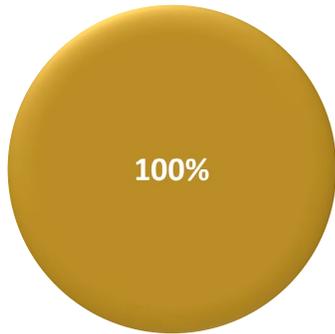
Open Recommendations



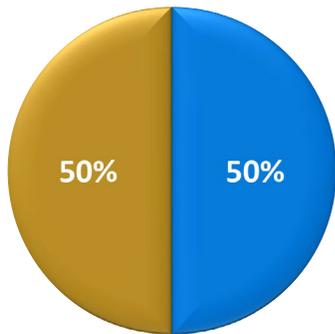
Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

Deputy Secretary of Defense

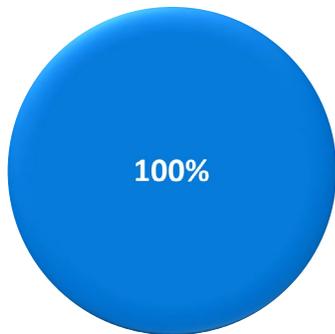
Recommendations from 2020 Compendium



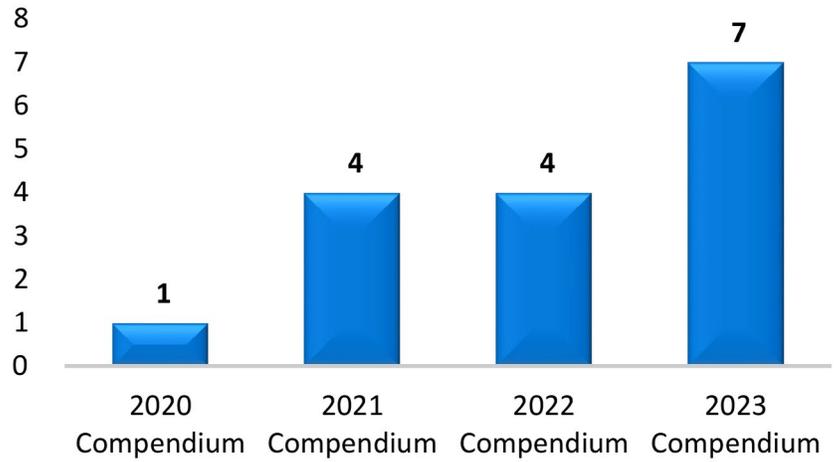
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	-
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Number of Recommendations Open Longer than 5 Years	-
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Potential Monetary Benefits	-
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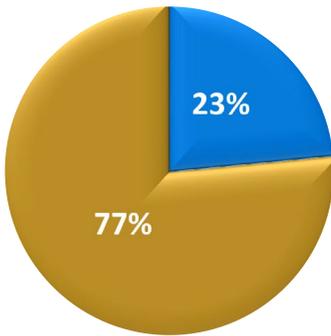
 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

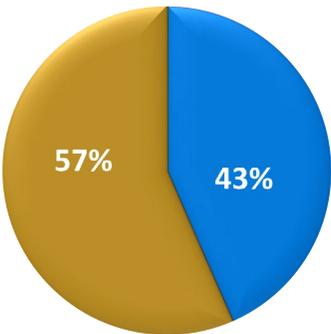
APPENDIX A

U.S. Army

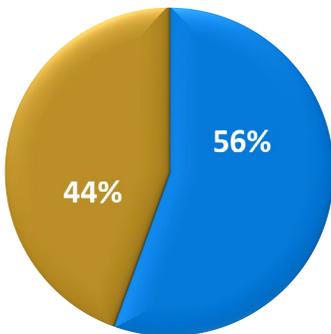
Recommendations from 2020 Compendium



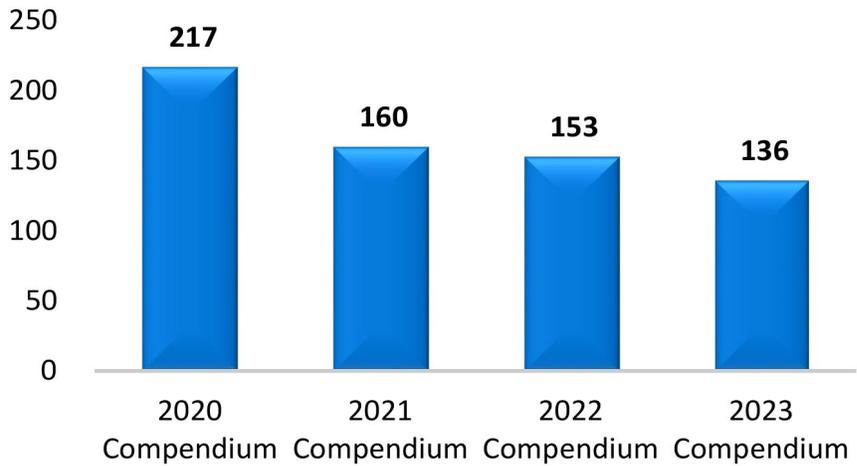
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	12
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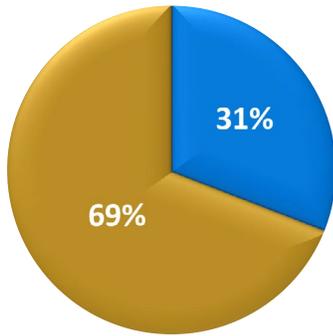
Number of Recommendations Open Longer than 5 Years	30
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Potential Monetary Benefits	\$29 million
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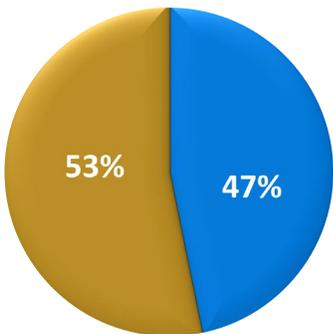
■ Percentage remaining open as of 3/31/2023
■ Percentage closed as of 3/31/2023

U.S. Navy

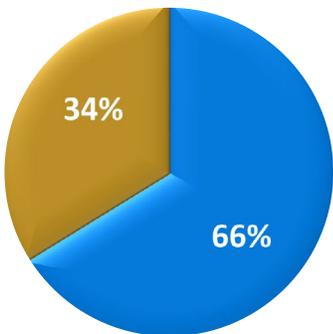
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

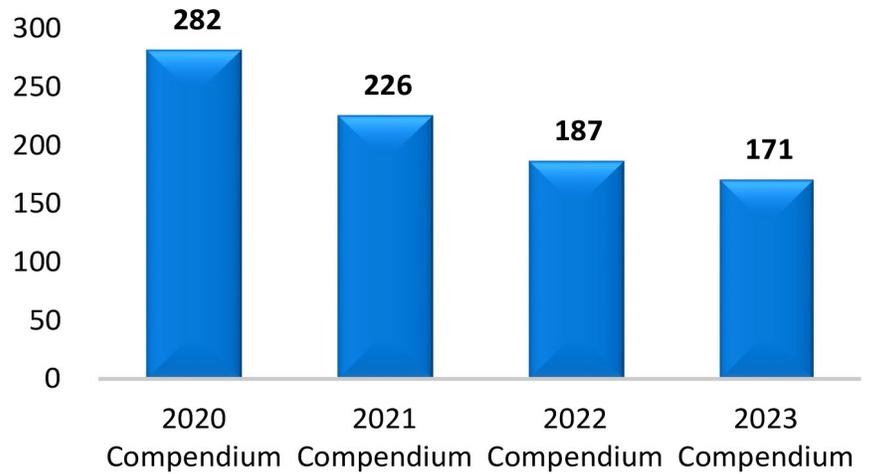


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations

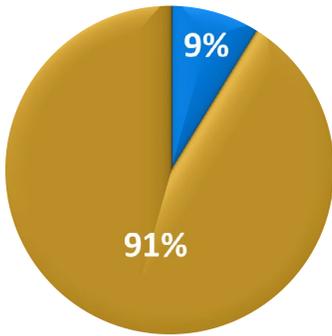


Number of Unresolved Recommendations	17
Number of Recommendations Open Longer than 5 Years	32
Potential Monetary Benefits	\$547 million*

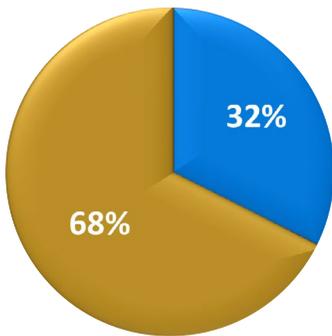
* The total does not include the potential monetary benefit from DODIG-2020-060 because the amount reported is CUI.

U.S. Air Force

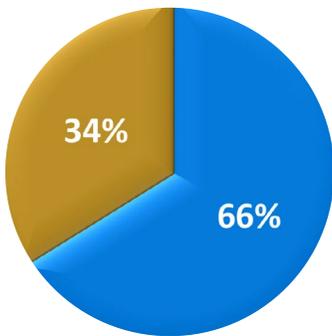
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

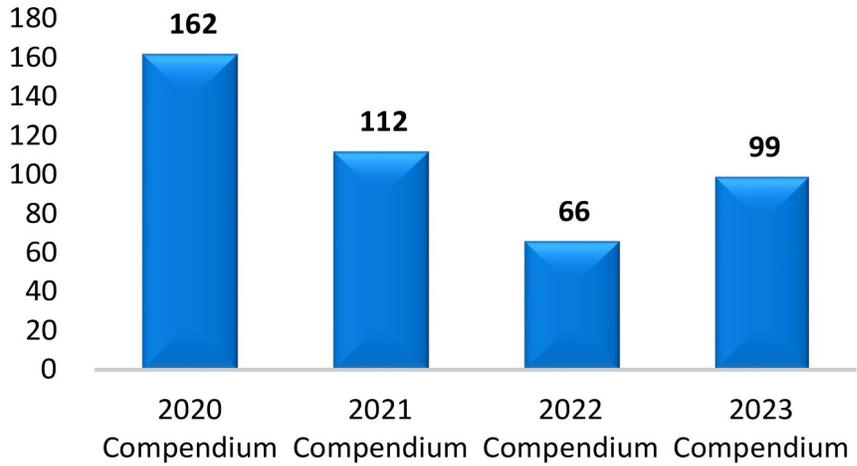


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

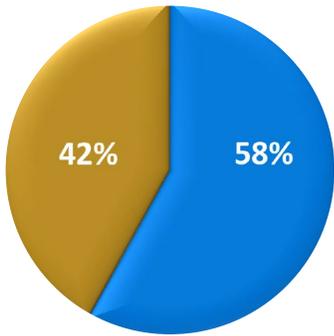
Open Recommendations



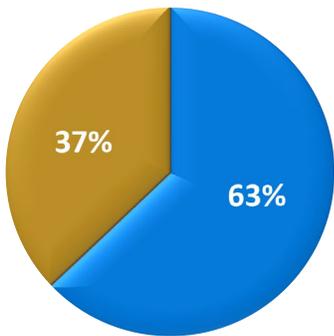
Number of Unresolved Recommendations	4
Number of Recommendations Open Longer than 5 Years	14
Potential Monetary Benefits	\$27 million

U.S. Marine Corps

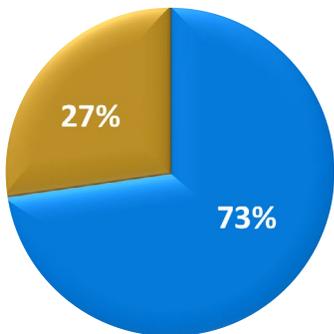
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

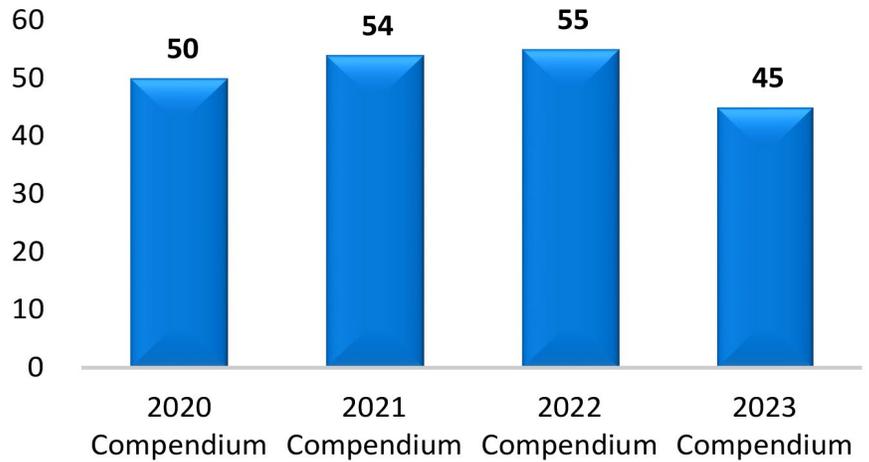


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations

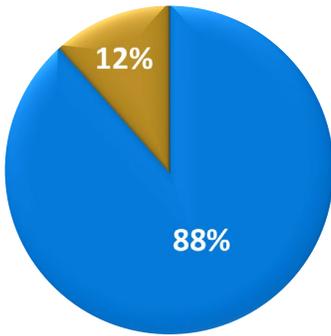


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	16
Potential Monetary Benefits	–

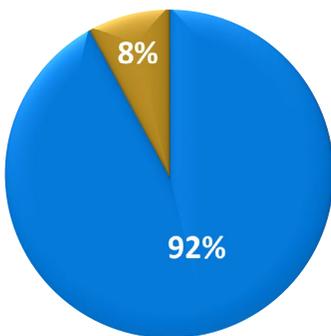
APPENDIX A

U.S. Space Force

Recommendations from 2021 Compendium



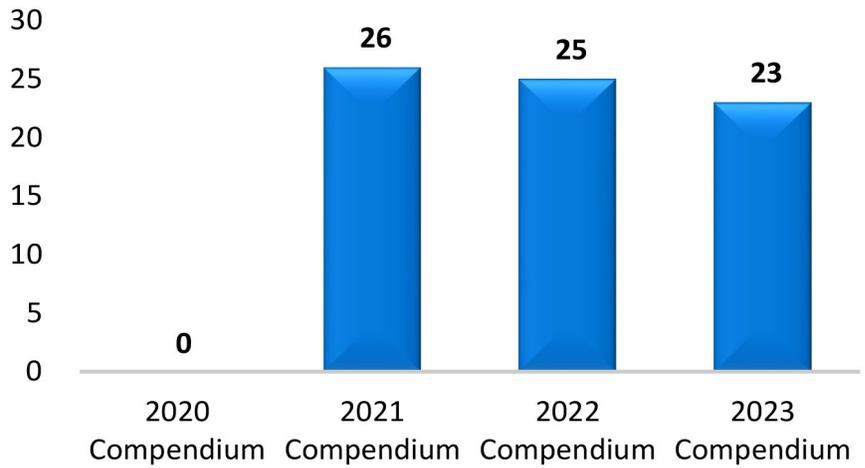
Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

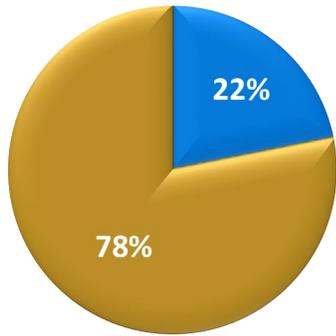
Open Recommendations



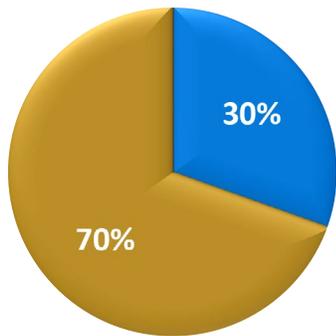
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	1
Potential Monetary Benefits	–

Joint Chiefs of Staff

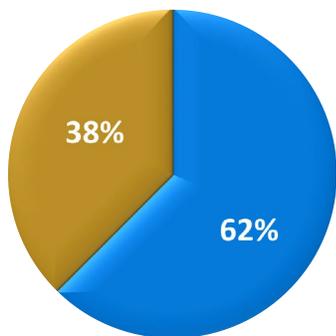
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

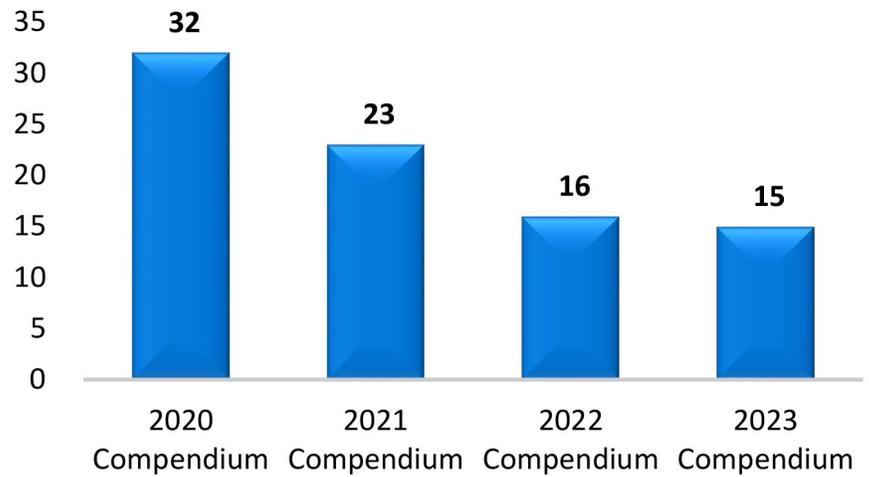


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

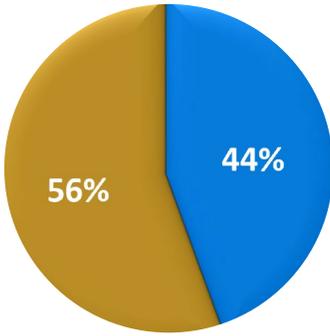
Open Recommendations



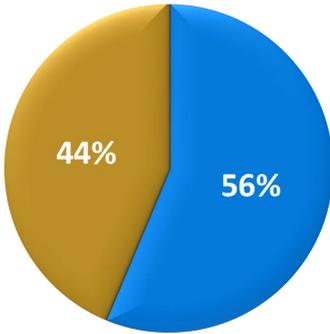
Number of Unresolved Recommendations	4
Number of Recommendations Open Longer than 5 Years	2
Potential Monetary Benefits	–

Under Secretary of Defense for Research and Engineering

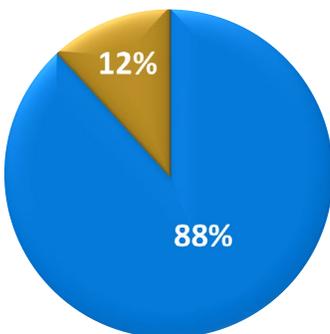
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

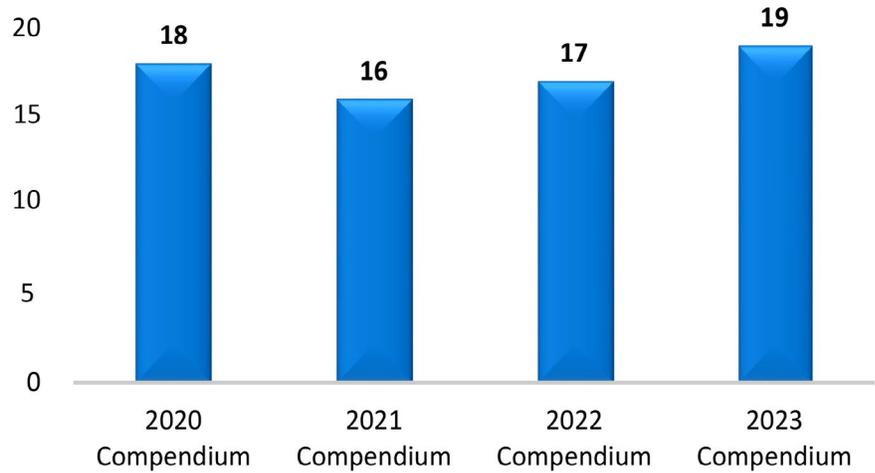


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

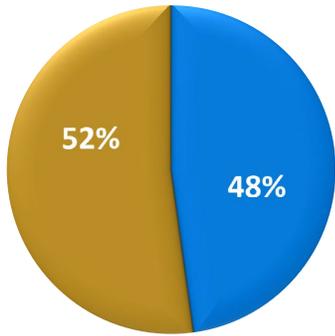
Open Recommendations



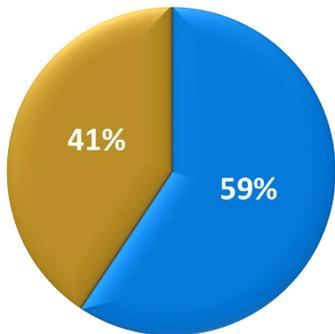
Number of Unresolved Recommendations	-
Number of Recommendations Open Longer than 5 Years	2
Potential Monetary Benefits	-

Under Secretary of Defense for Acquisition and Sustainment

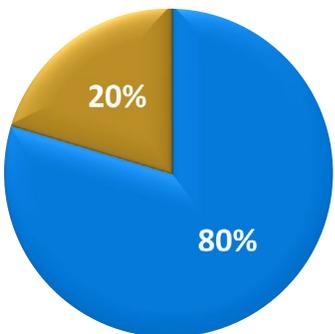
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

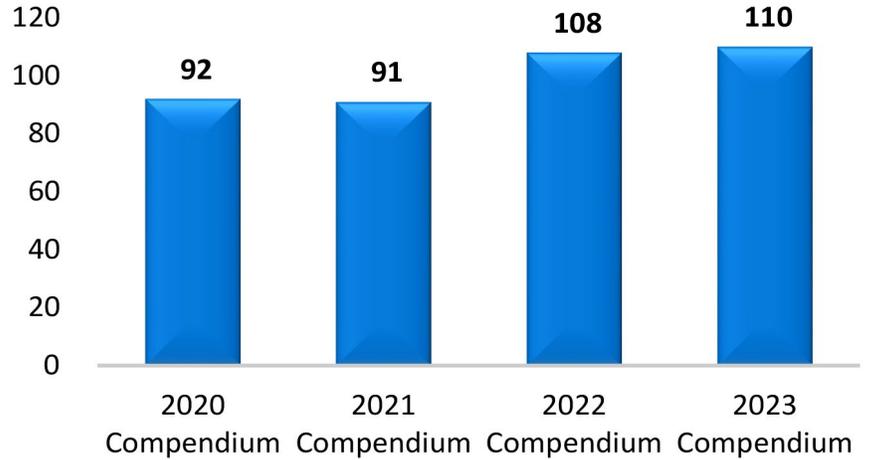


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations

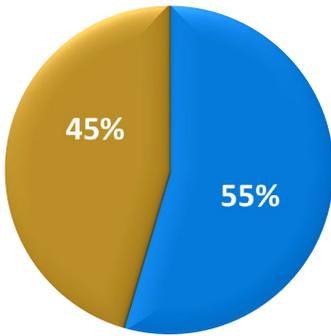


Number of Unresolved Recommendations	17
Number of Recommendations Open Longer than 5 Years	13
Potential Monetary Benefits	\$877 million

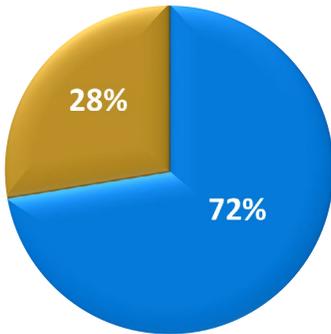
APPENDIX A

Under Secretary of Defense for Policy

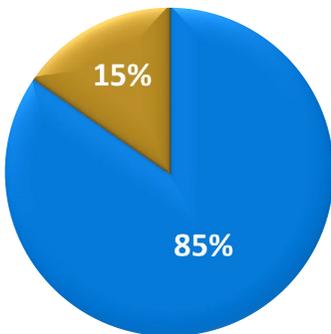
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

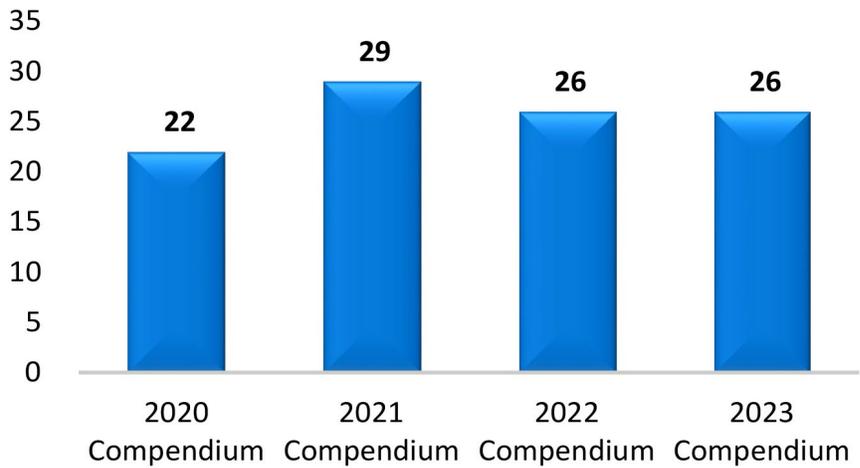


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

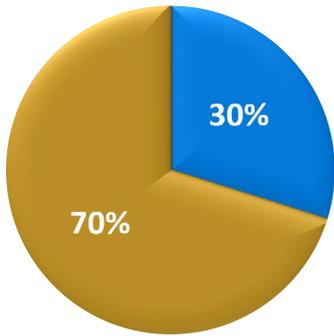
Open Recommendations



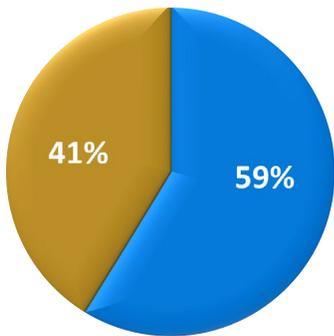
Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	11
Potential Monetary Benefits	–

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

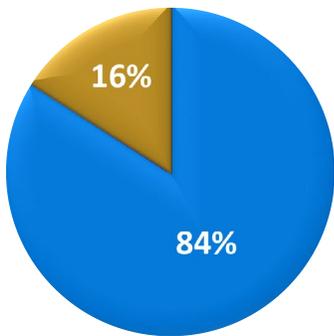
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

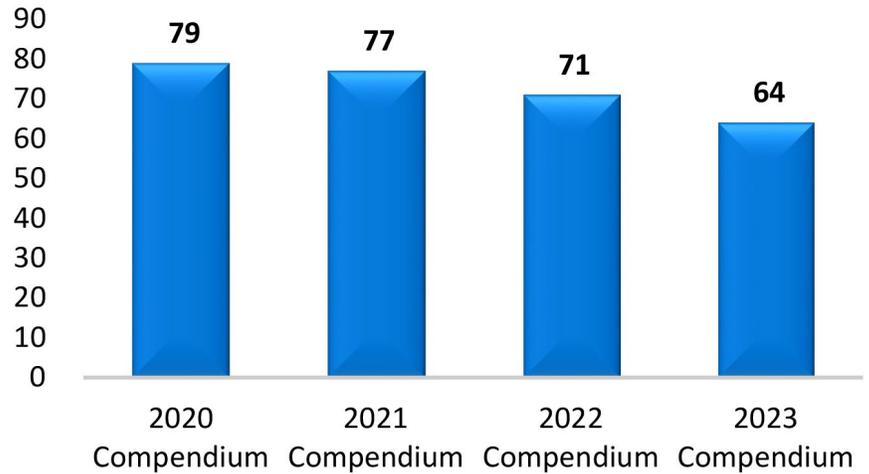


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

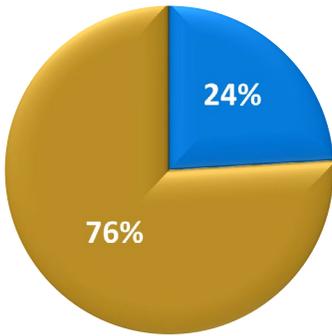
Open Recommendations



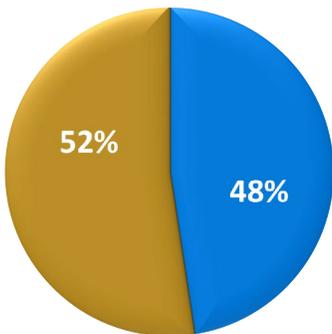
Number of Unresolved Recommendations	5
Number of Recommendations Open Longer than 5 Years	9
Potential Monetary Benefits	\$31 million

Under Secretary of Defense for Personnel and Readiness

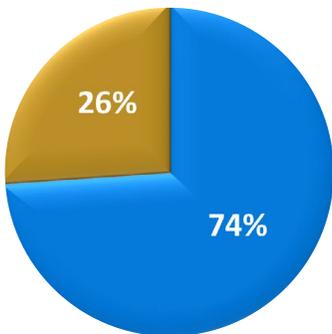
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

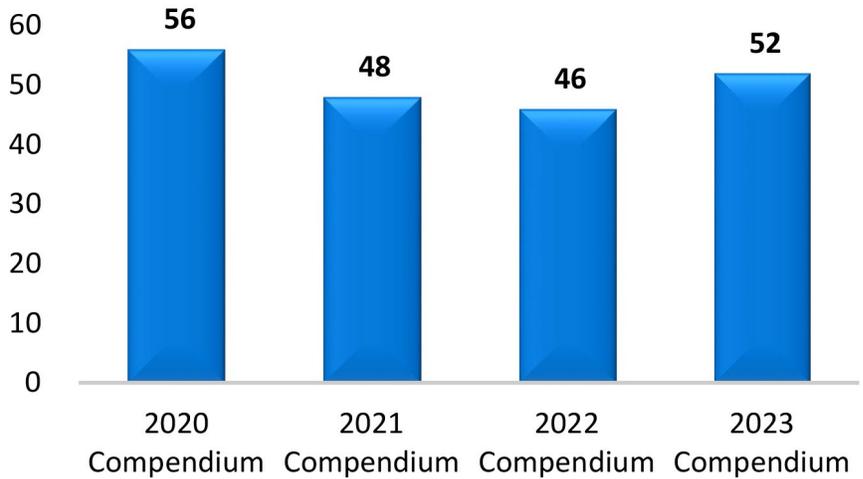


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



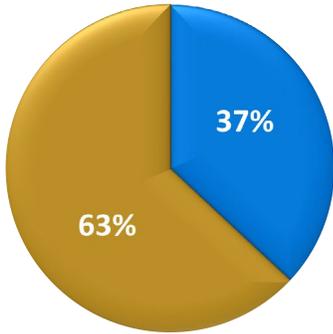
Number of Unresolved Recommendations	3
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Number of Recommendations Open Longer than 5 Years	10
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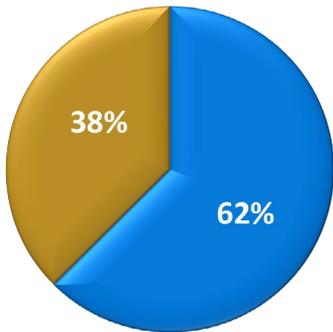
Potential Monetary Benefits	-
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Under Secretary of Defense for Intelligence and Security

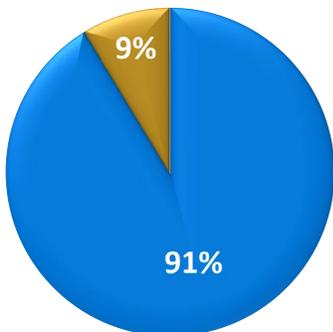
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

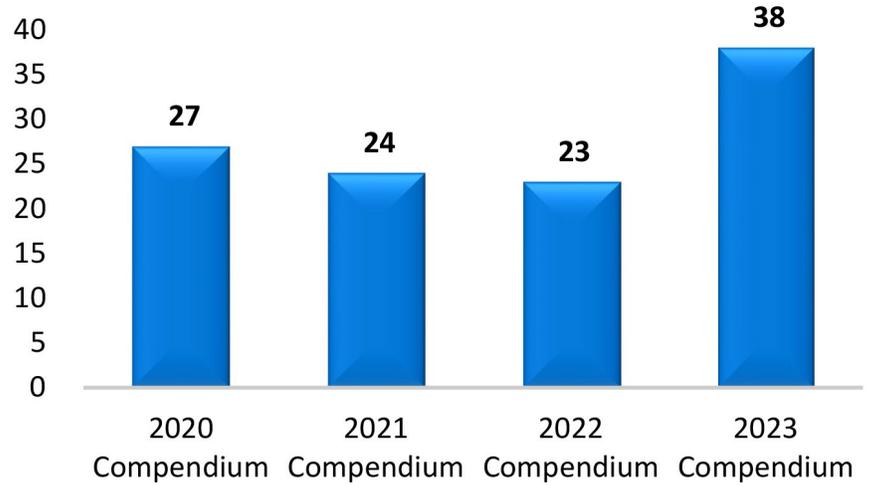


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



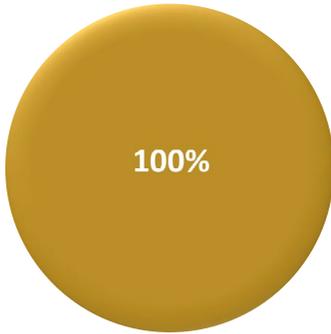
Number of Unresolved Recommendations	10
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Number of Recommendations Open Longer than 5 Years	8
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Potential Monetary Benefits	-
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National Guard Bureau

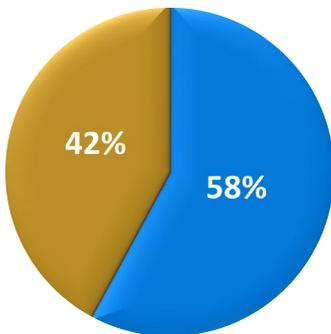
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

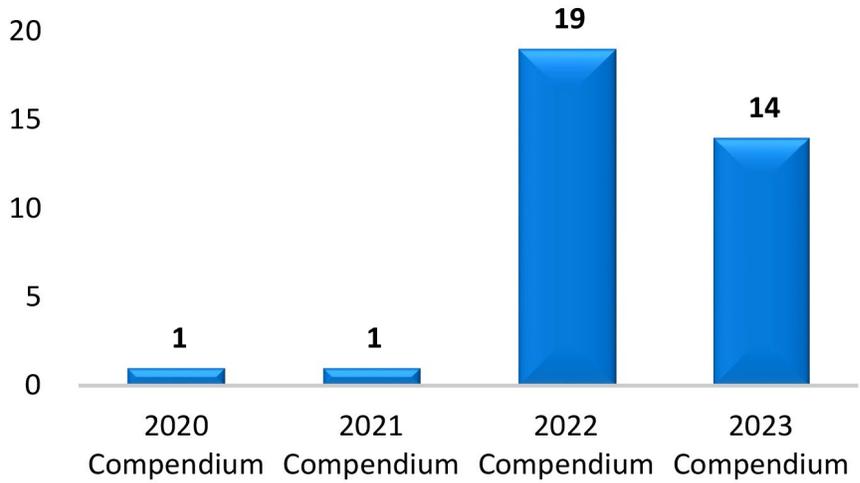


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



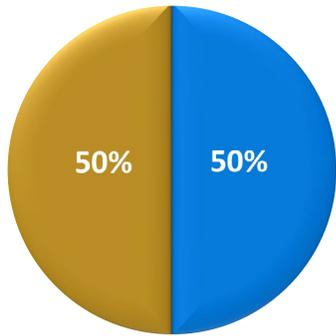
Number of Unresolved Recommendations	6
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Number of Recommendations Open Longer than 5 Years	-
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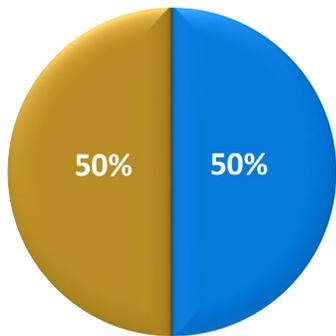
Potential Monetary Benefits	-
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DoD Office of the General Counsel

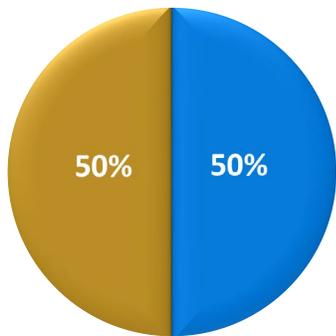
**Recommendations from
2020 Compendium**



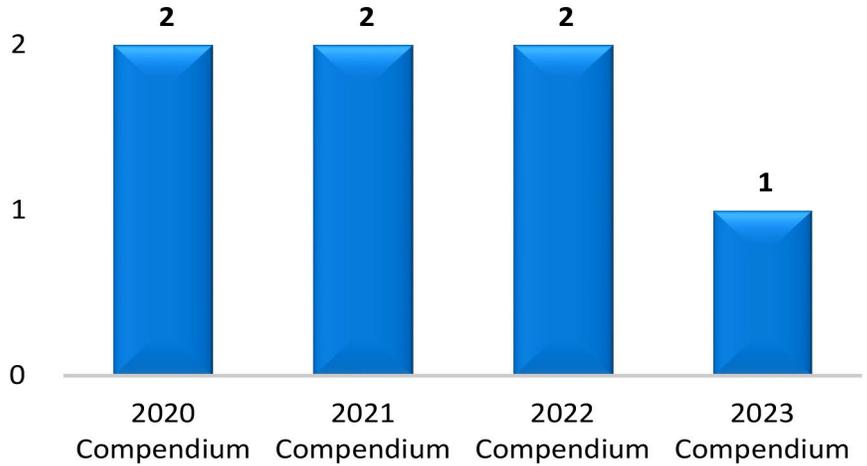
**Recommendations from
2021 Compendium**



**Recommendations from
2022 Compendium**



Open Recommendations

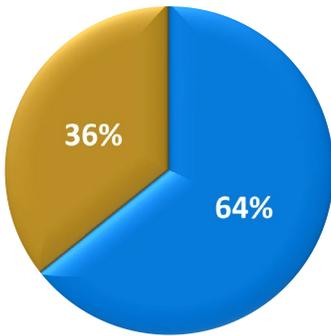


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	1
Potential Monetary Benefits	–

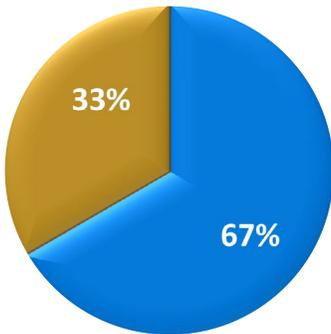
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

DoD Chief Information Officer

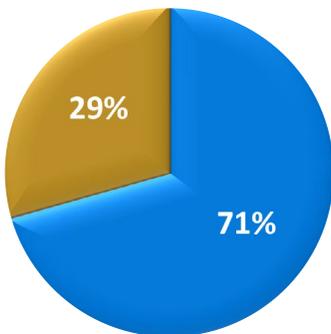
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

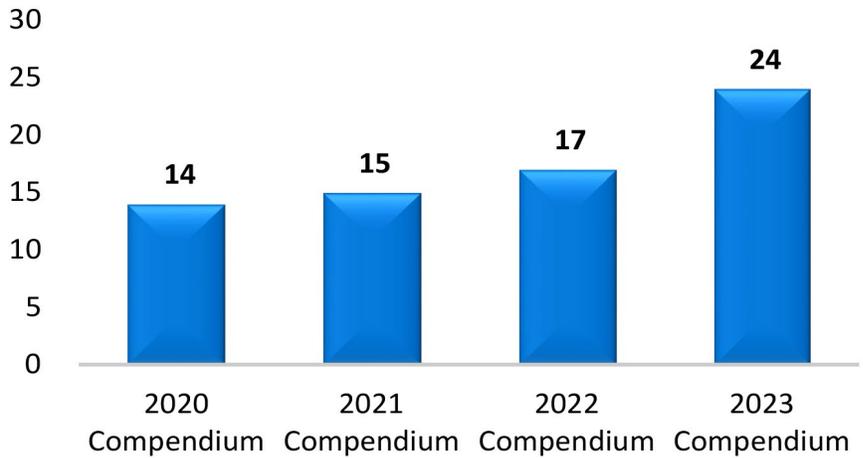


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



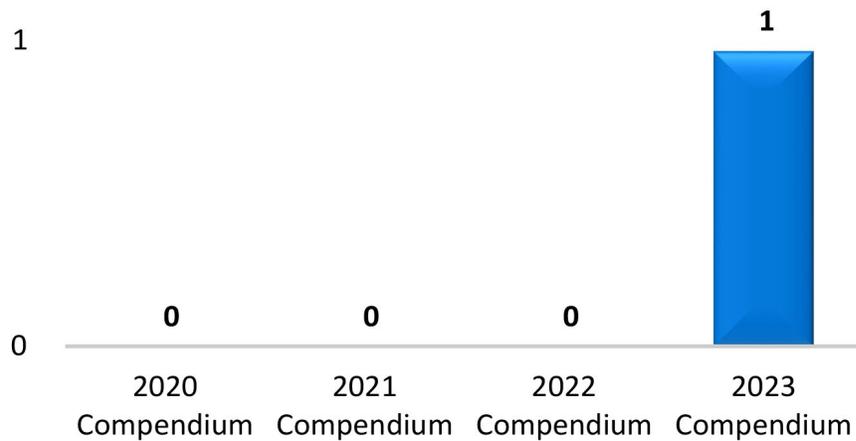
Number of Unresolved Recommendations	8
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Number of Recommendations Open Longer than 5 Years	-
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Potential Monetary Benefits	-
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Assistant Secretary of Defense for Special Operations and Low-Intensity Conflict

Open Recommendations

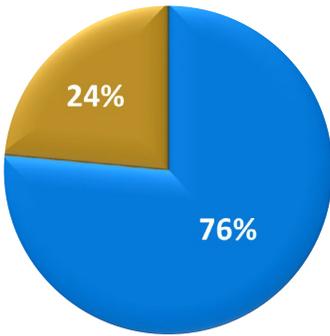


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

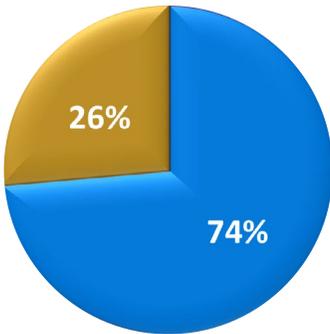
APPENDIX A

Assistant Secretary of Defense for Health Affairs

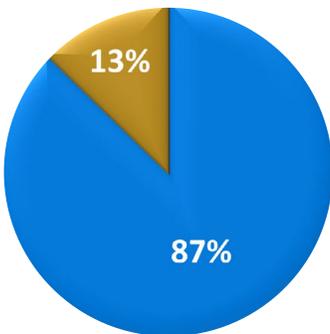
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

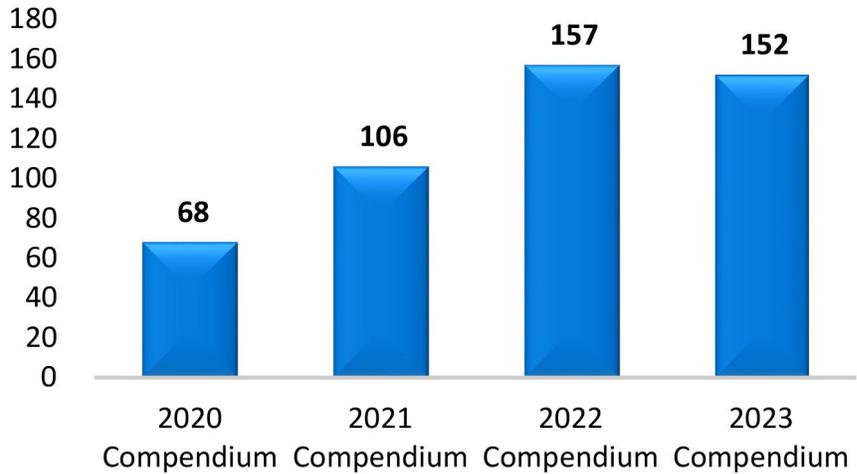


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



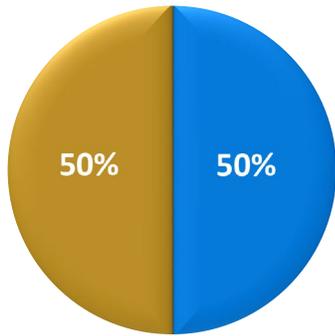
Number of Unresolved Recommendations	10
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Number of Recommendations Open Longer than 5 Years	7
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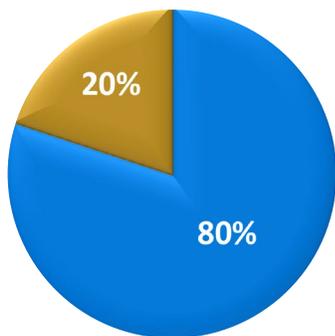
Potential Monetary Benefits	\$304 million
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Assistant Secretary of Defense for Homeland Defense and Hemispheric Affairs*

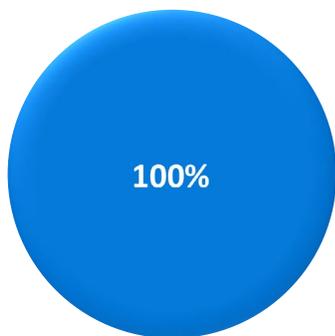
Recommendations from 2020 Compendium



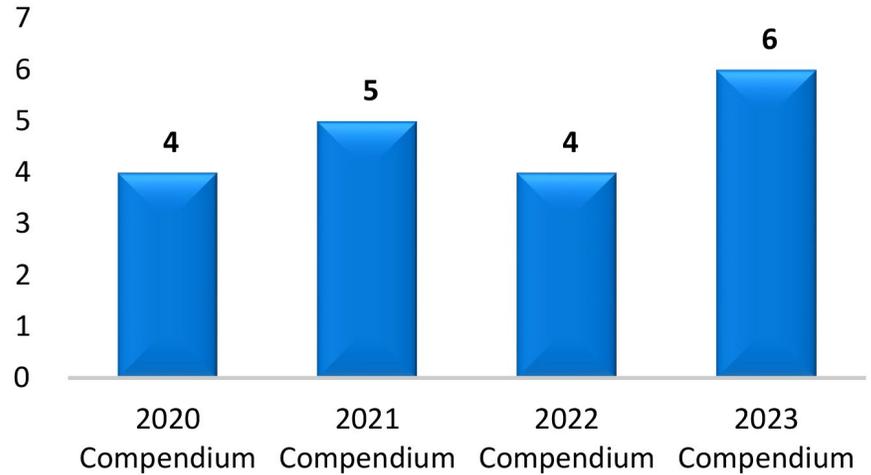
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	2
Number of Recommendations Open Longer than 5 Years	2
Potential Monetary Benefits	–

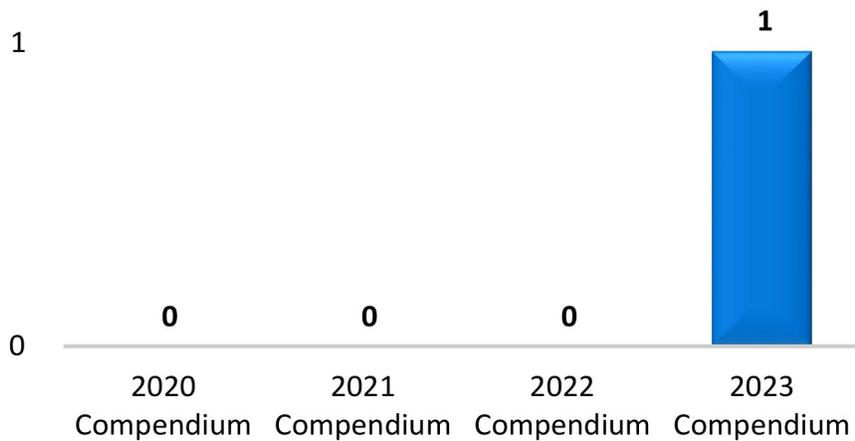
* Previously ASD (Homeland Defense and Global Affairs)

 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

APPENDIX A

Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency

Open Recommendations



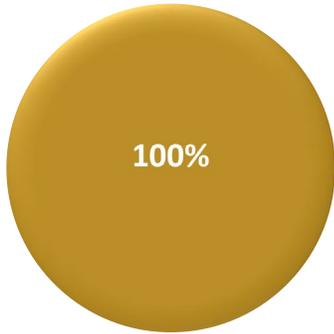
Number of Unresolved Recommendations	–
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Number of Recommendations Open Longer than 5 Years	–
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Potential Monetary Benefits	–
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Assistant Secretary of Defense for Public Affairs

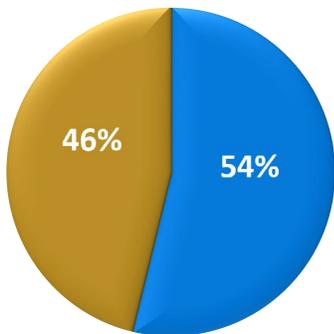
**Recommendations from
2020 Compendium**



**Recommendations from
2021 Compendium**

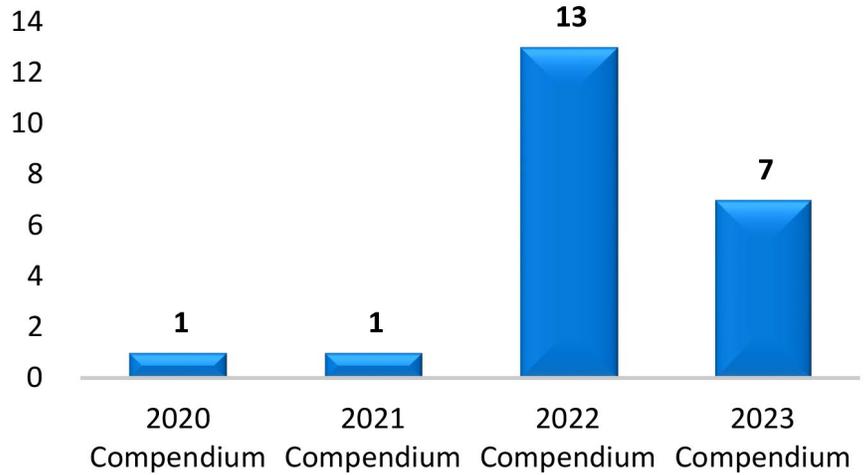


**Recommendations from
2022 Compendium**



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

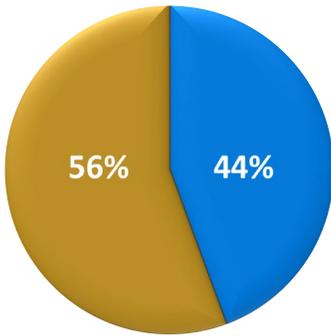
Open Recommendations



Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

Office of Net Assessment

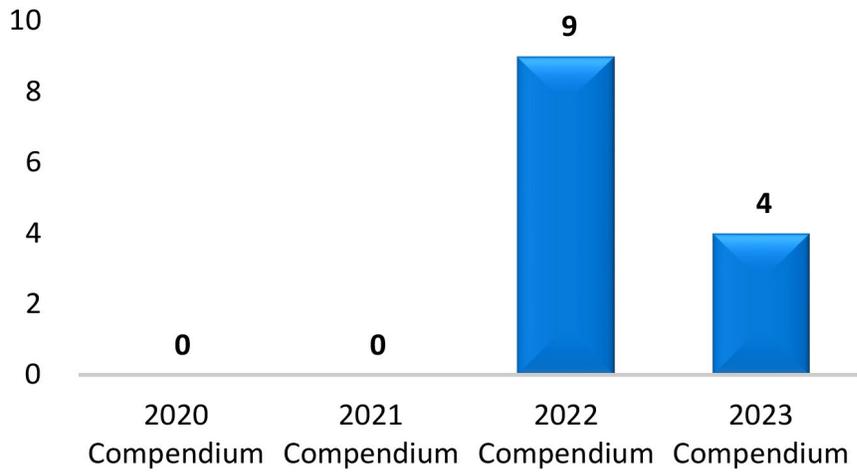
Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

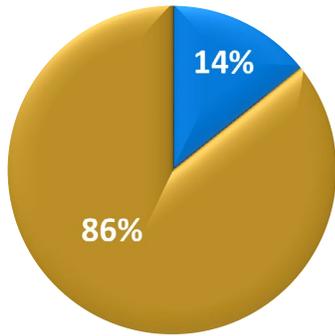
Open Recommendations



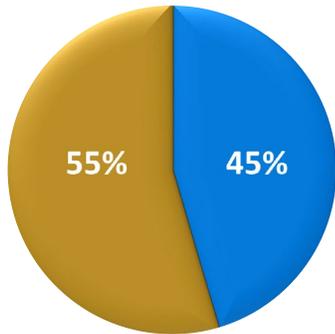
Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

U.S. Africa Command

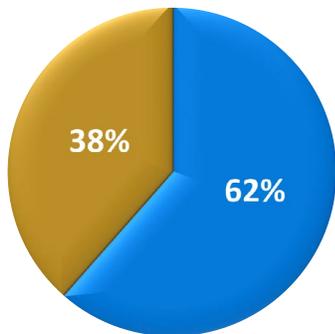
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

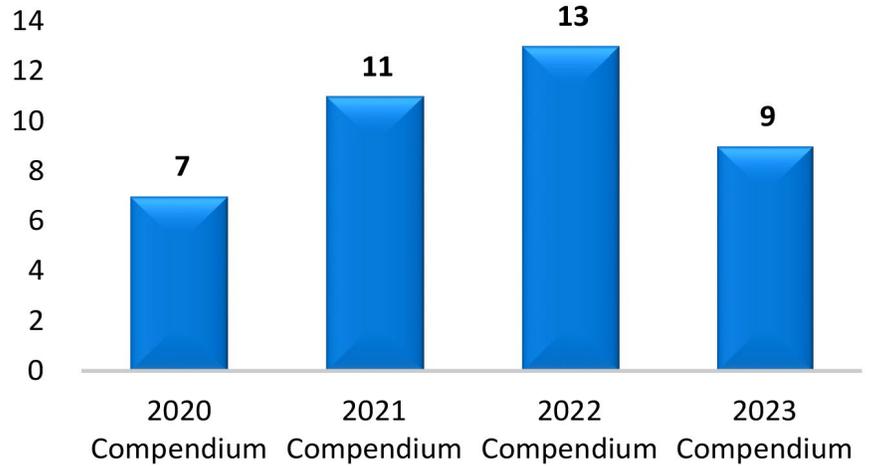


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

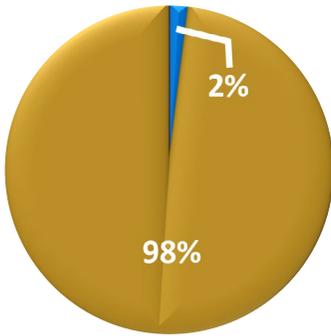
Open Recommendations



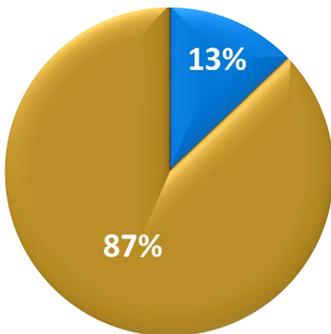
Number of Unresolved Recommendations	2
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

U.S. Central Command

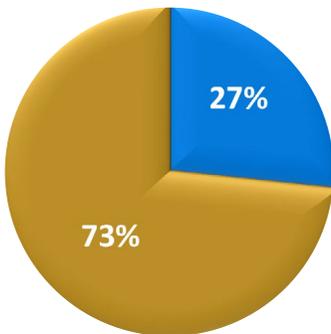
Recommendations from 2020 Compendium



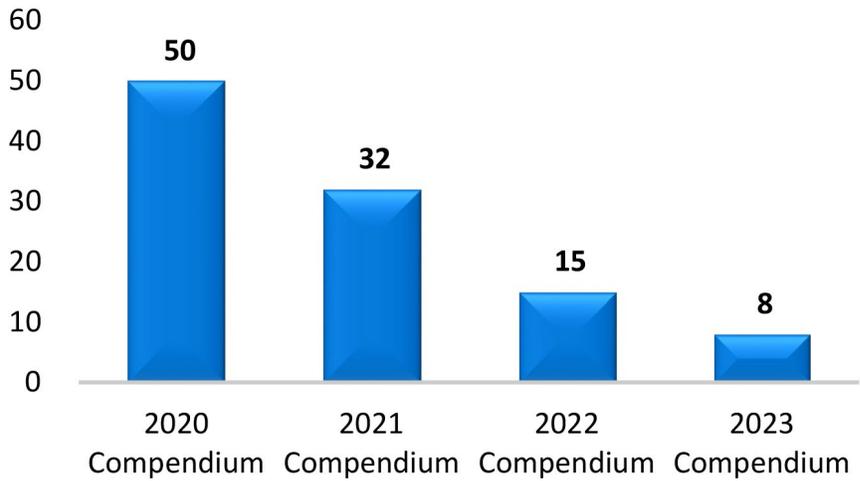
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	1
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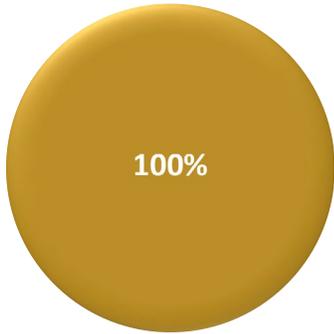
Number of Recommendations Open Longer than 5 Years	1
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Potential Monetary Benefits	–
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 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

U.S. Cyber Command

**Recommendations from
2020 Compendium**



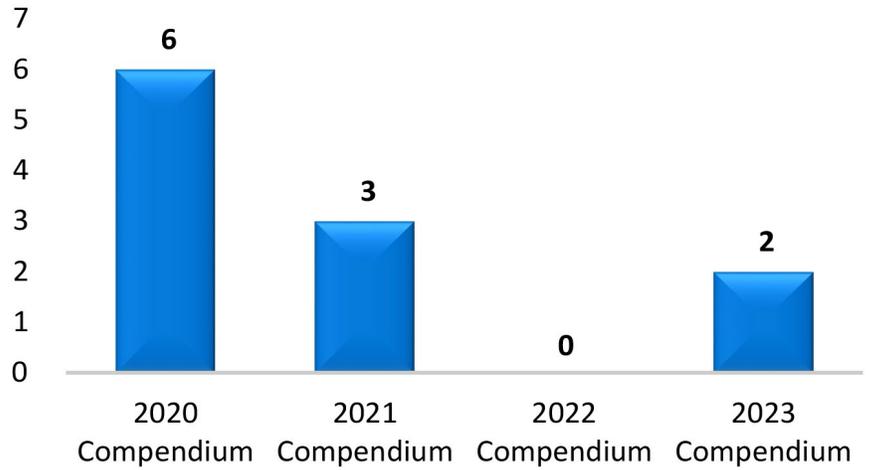
**Recommendations from
2021 Compendium**



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

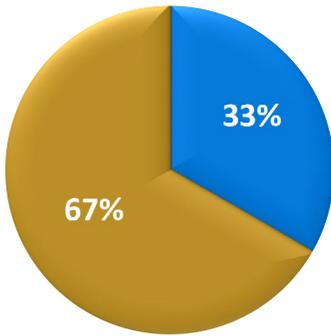
Open Recommendations



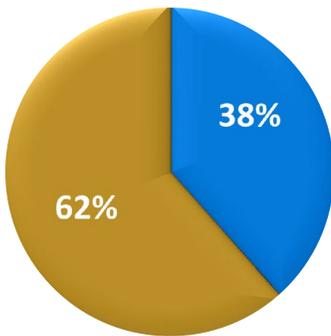
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

U.S. European Command

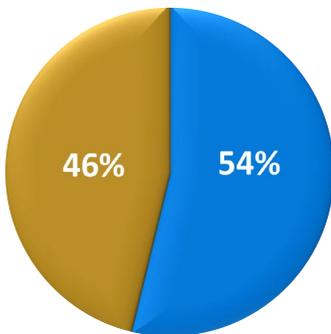
Recommendations from 2020 Compendium



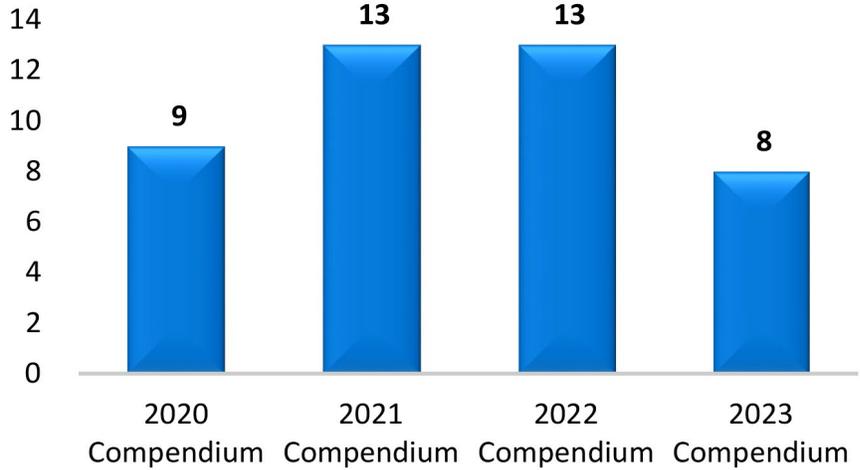
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

U.S. Indo-Pacific Command

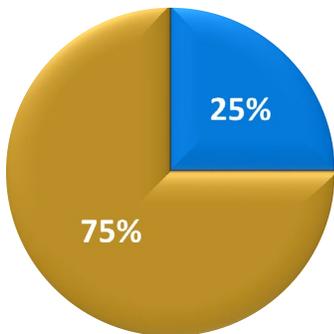
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

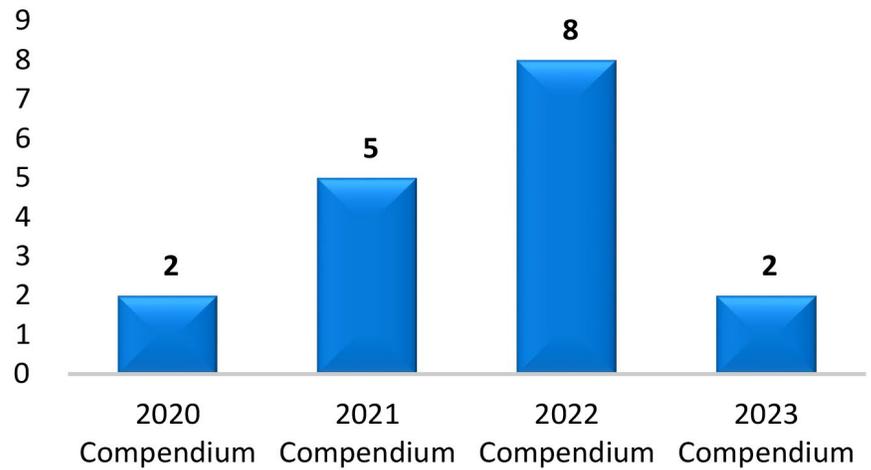


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

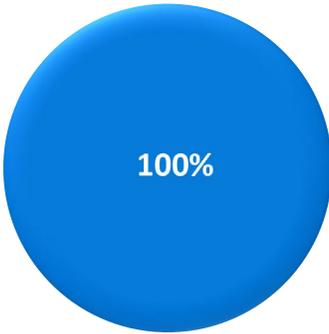
Open Recommendations



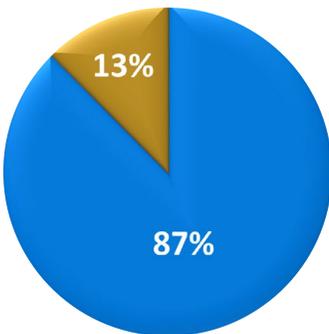
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

U.S. Southern Command

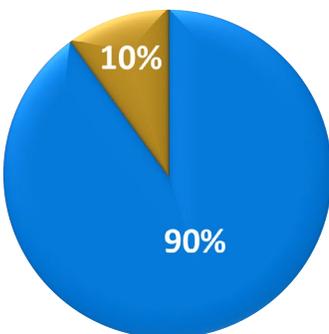
Recommendations from 2020 Compendium



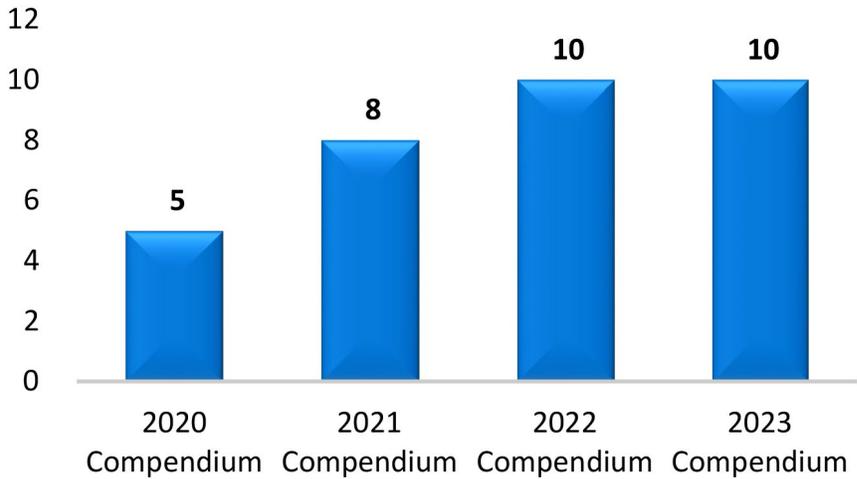
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	-
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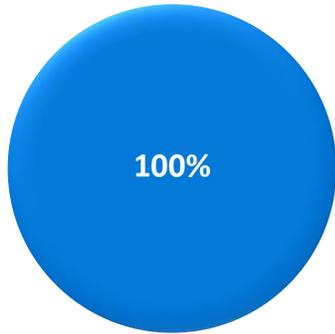
Number of Recommendations Open Longer than 5 Years	-
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Potential Monetary Benefits	-
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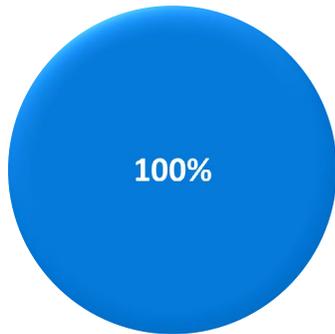
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

U.S. Space Command

Recommendations from 2021 Compendium



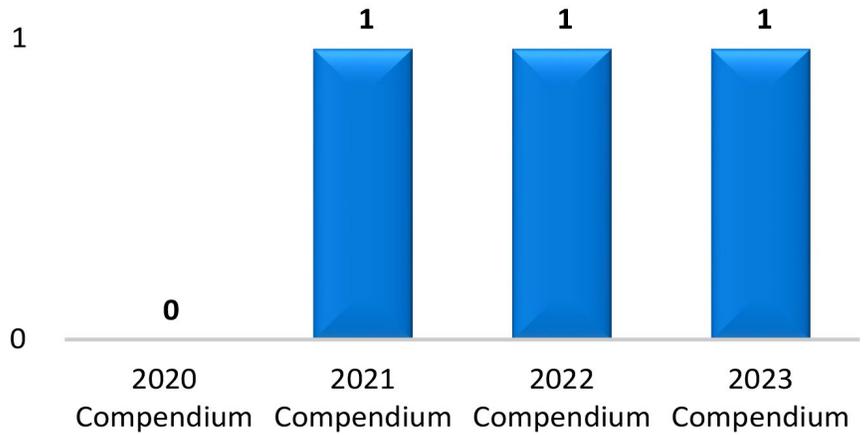
Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

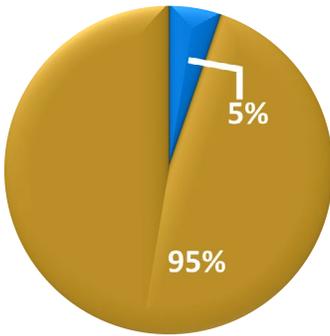
Open Recommendations



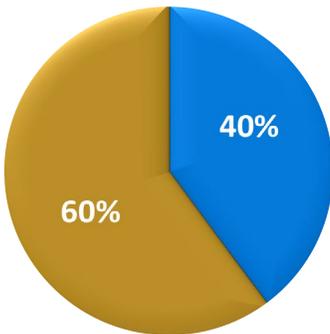
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

U.S. Special Operations Command

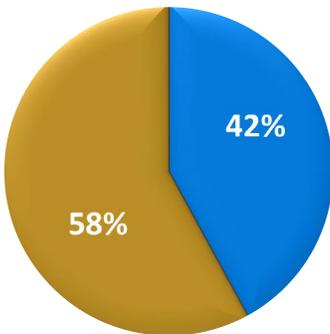
Recommendations from 2020 Compendium



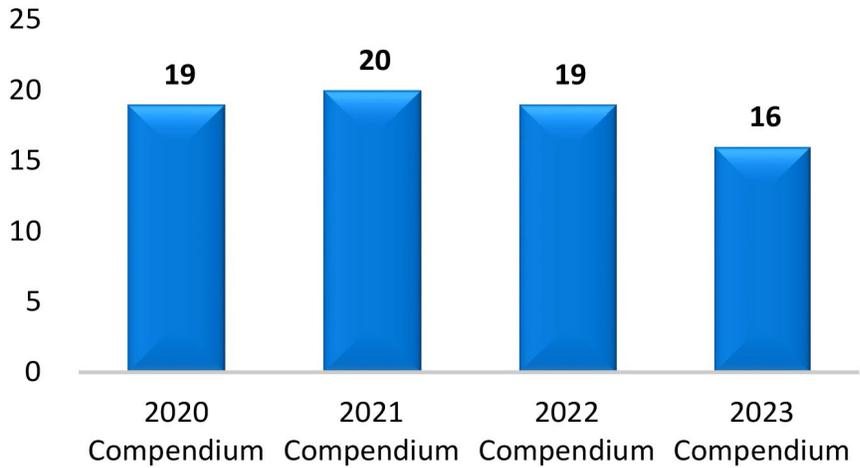
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	1
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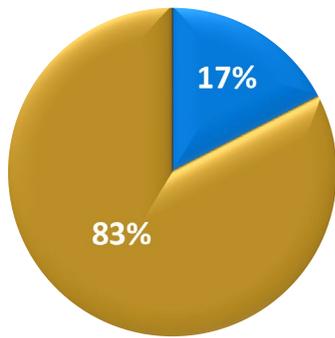
Number of Recommendations Open Longer than 5 Years	-
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Potential Monetary Benefits	-
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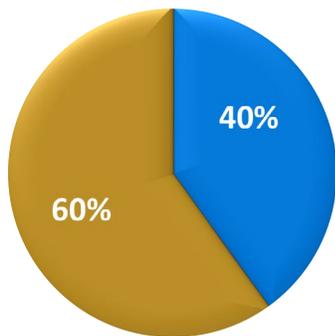
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

U.S. Transportation Command

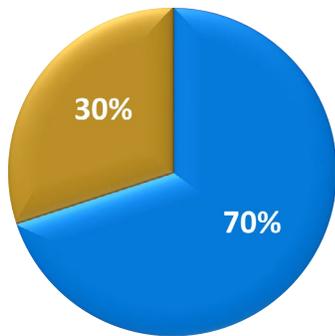
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

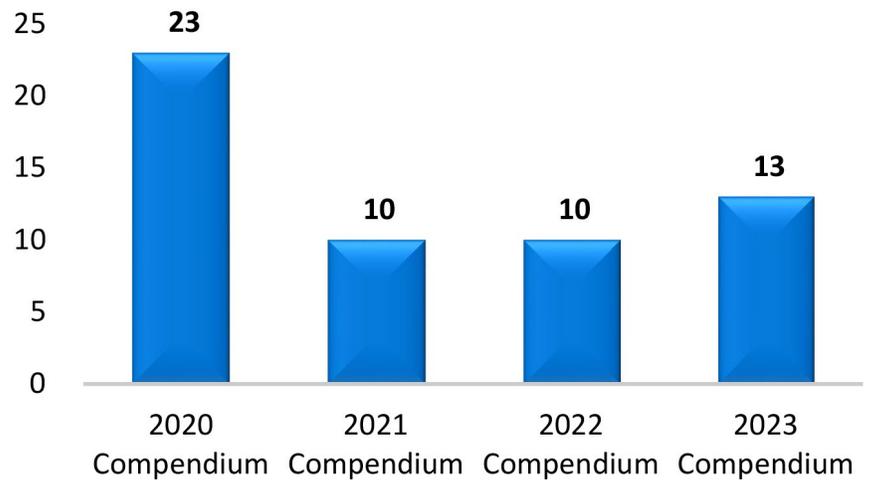


Recommendations from 2022 Compendium



■ Percentage remaining open as of 3/31/2023
■ Percentage closed as of 3/31/2023

Open Recommendations



Number of Unresolved Recommendations	2
Number of Recommendations Open Longer than 5 Years	3
Potential Monetary Benefits	–

Defense Commissary Agency

**Recommendations from
2020 Compendium**



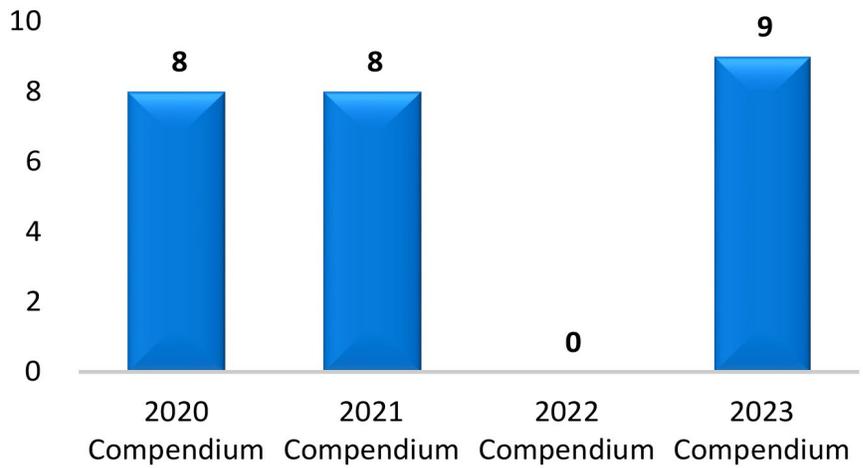
**Recommendations from
2021 Compendium**



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

Open Recommendations



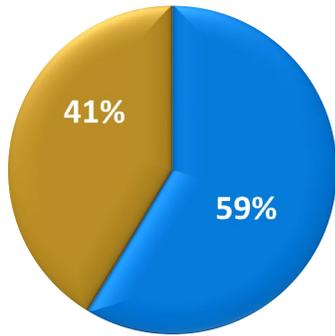
Number of Unresolved Recommendations —

Number of Recommendations Open Longer than 5 Years —

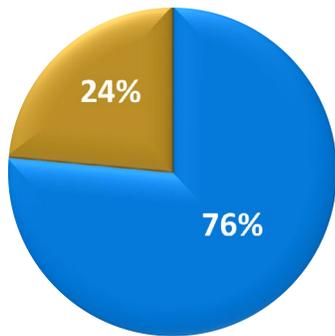
Potential Monetary Benefits —

Defense Contract Management Agency

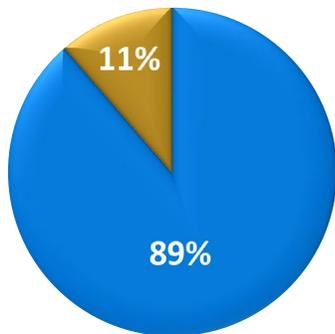
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

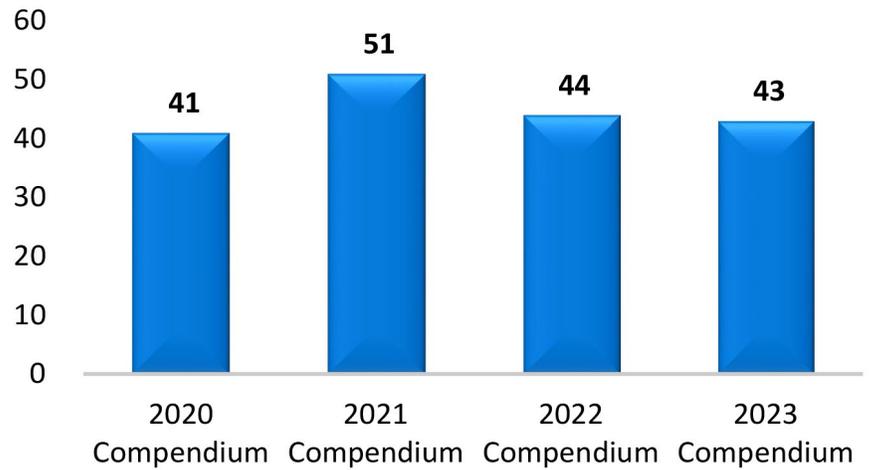


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

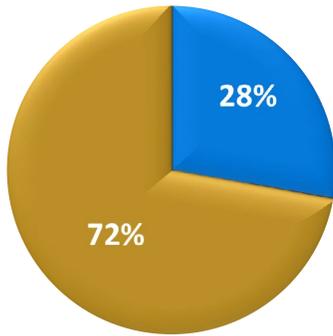
Open Recommendations



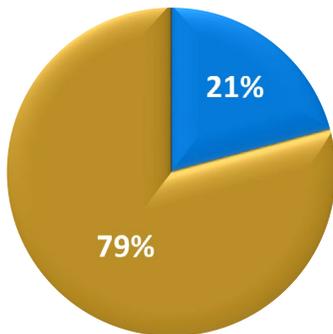
Number of Unresolved Recommendations	4
Number of Recommendations Open Longer than 5 Years	1
Potential Monetary Benefits	\$614 million

Defense Contract Audit Agency

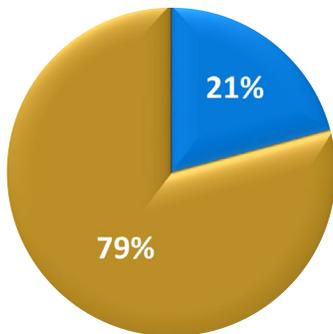
Recommendations from 2020 Compendium



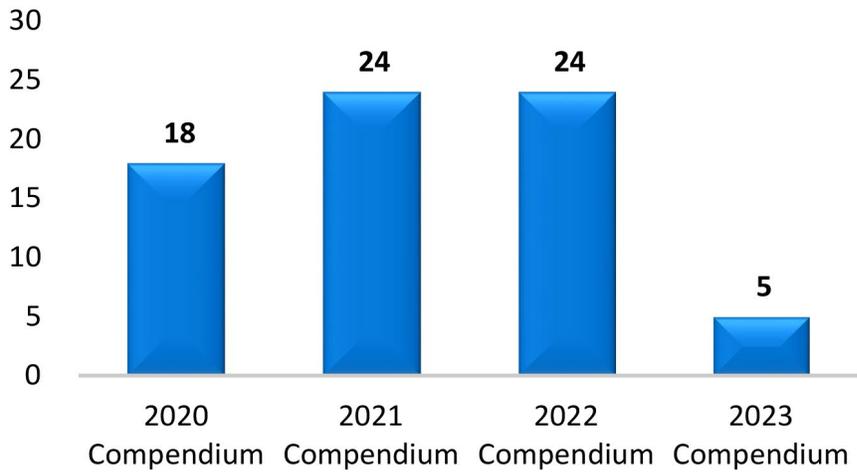
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations

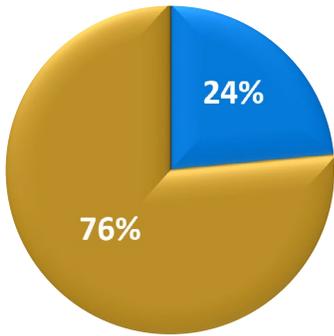


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	5
Potential Monetary Benefits	–

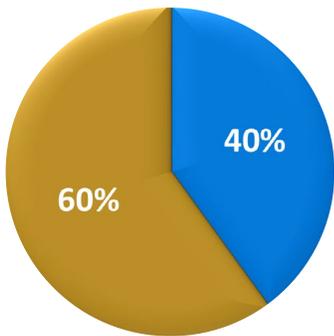
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Defense Finance and Accounting Service

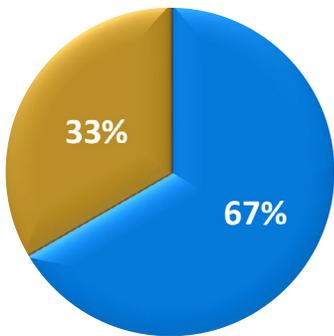
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

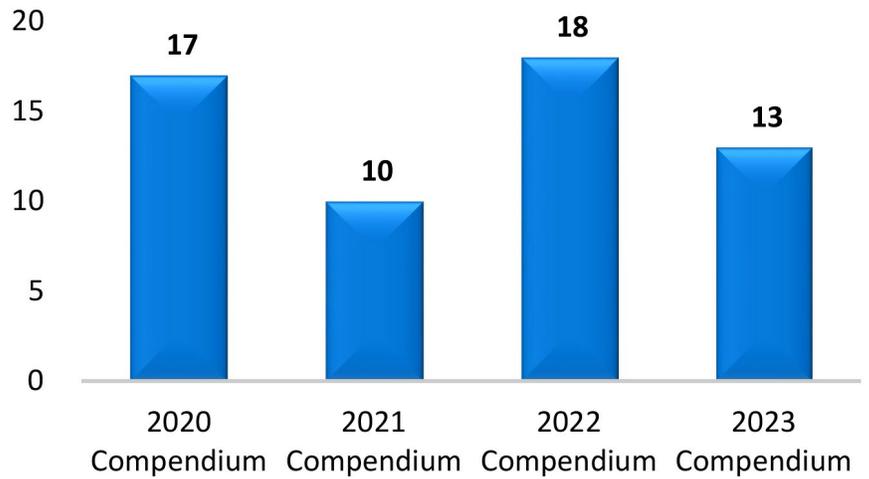


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	1
Potential Monetary Benefits	–

Defense Information Systems Agency

**Recommendations from
2020 Compendium**



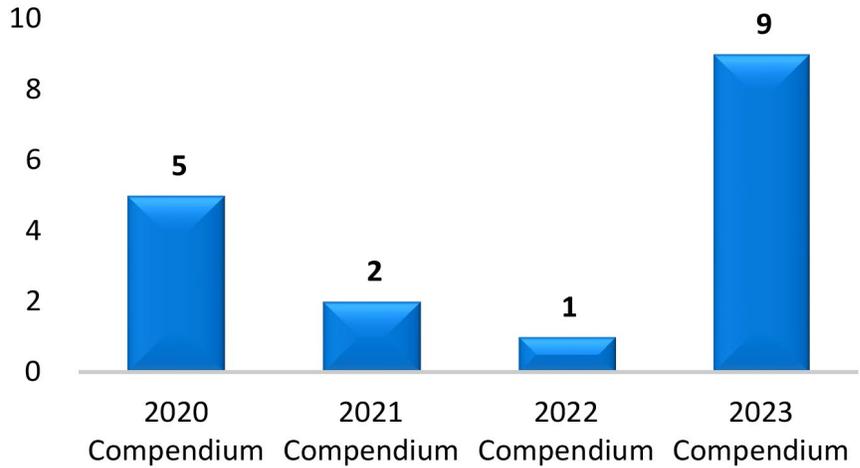
**Recommendations from
2021 Compendium**



**Recommendations from
2022 Compendium**



Open Recommendations



Number of Unresolved Recommendations	5
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Number of Recommendations Open Longer than 5 Years	–
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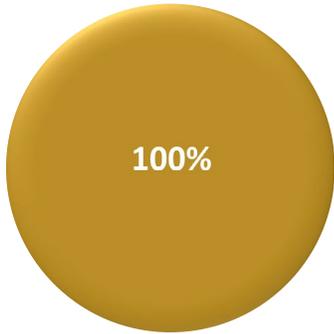
Potential Monetary Benefits	–
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 Percentage remaining open as of 3/31/2023

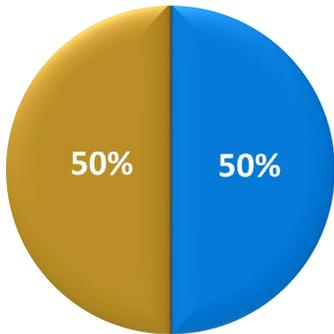
 Percentage closed as of 3/31/2023

Defense Intelligence Agency

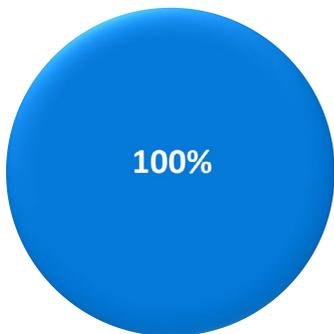
Recommendations from 2020 Compendium



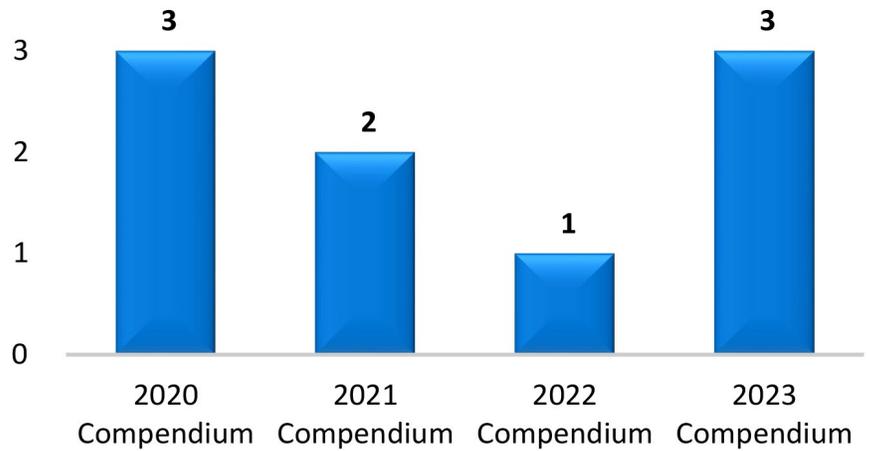
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations

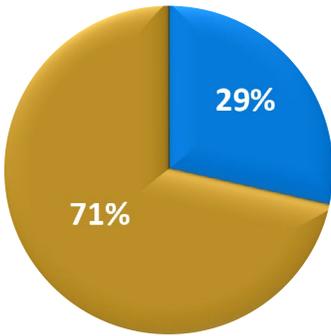


Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

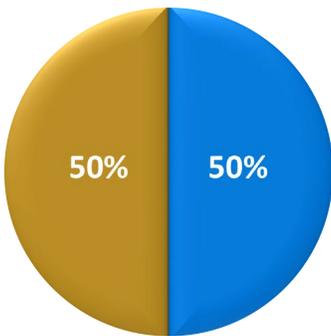
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Defense Logistics Agency

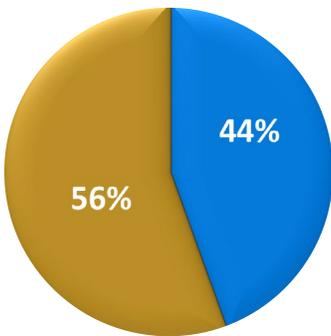
Recommendations from 2020 Compendium



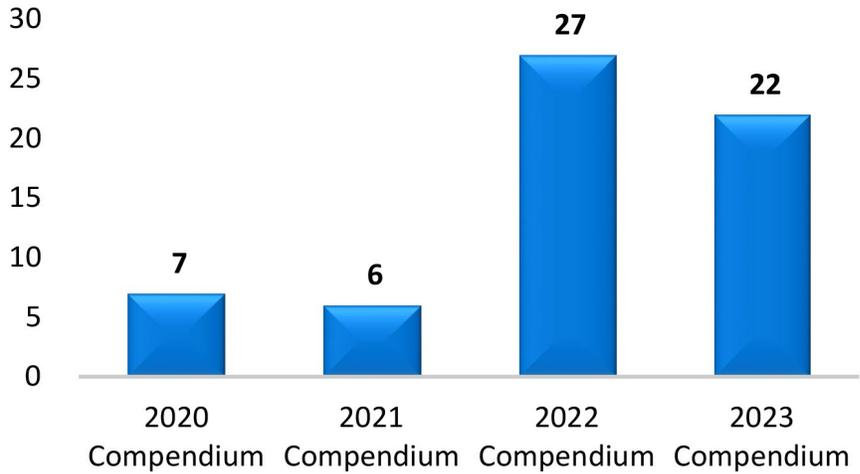
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	4
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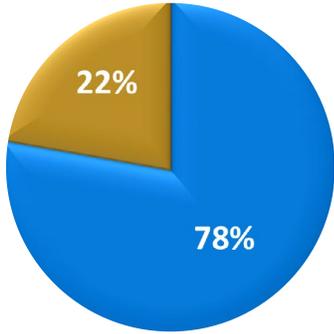
Number of Recommendations Open Longer than 5 Years	1
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Potential Monetary Benefits	\$635 million
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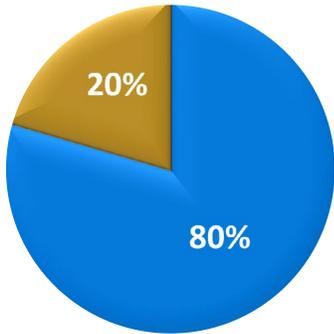
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Defense Security Cooperation Agency

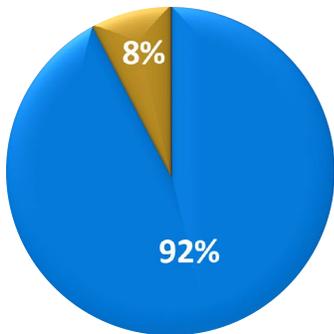
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

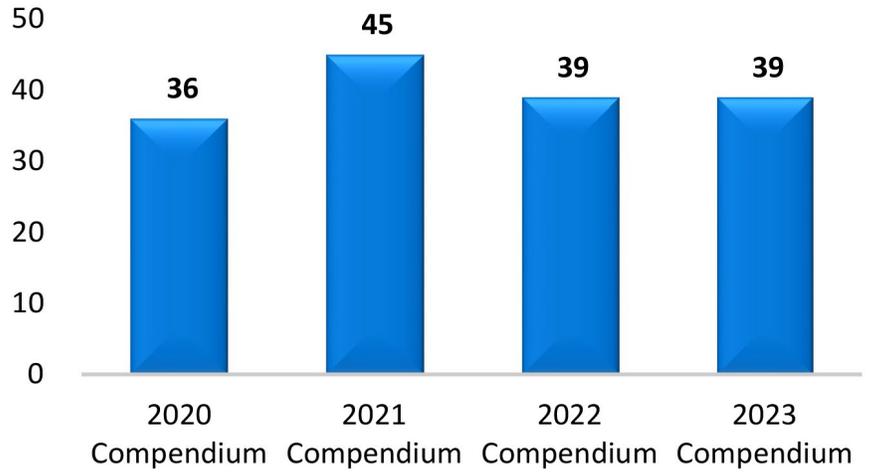


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

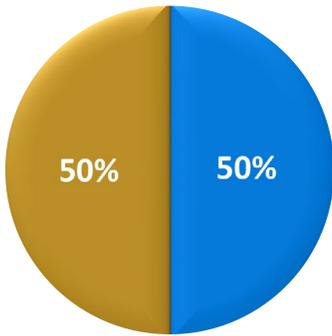
Open Recommendations



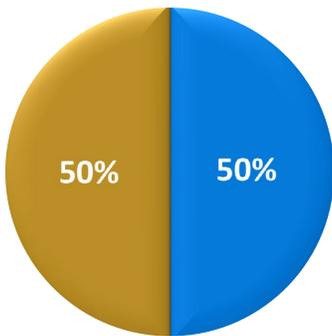
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	7
Potential Monetary Benefits	\$736 million

Defense Threat Reduction Agency

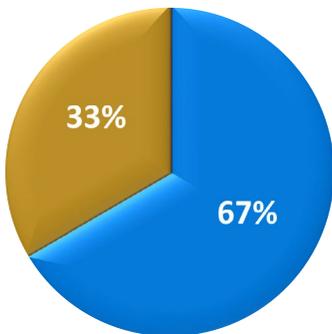
Recommendations from 2020 Compendium



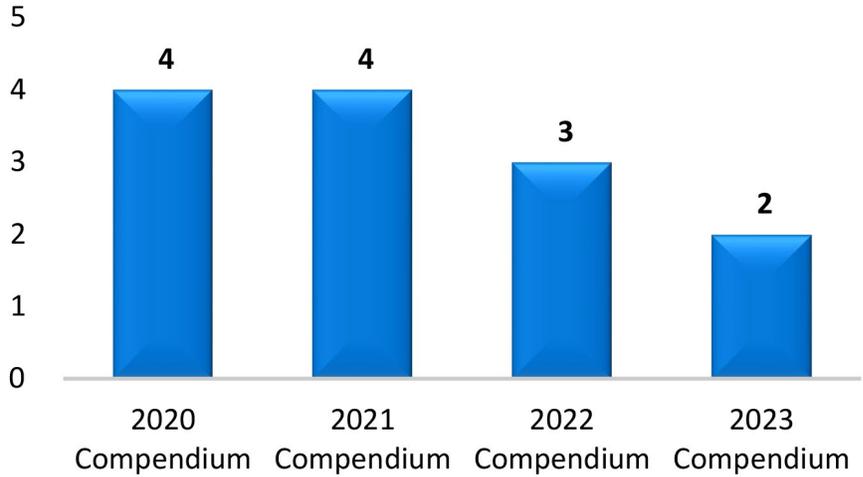
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations

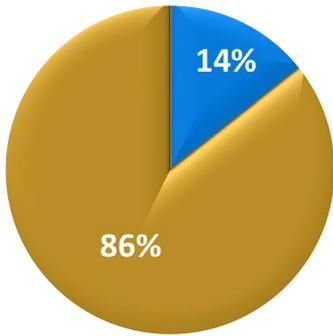


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	2
Potential Monetary Benefits	–

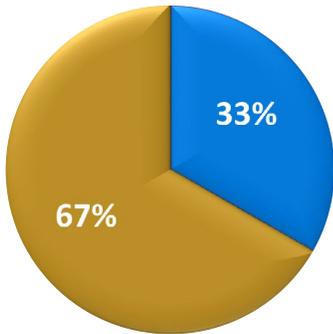
 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Missile Defense Agency

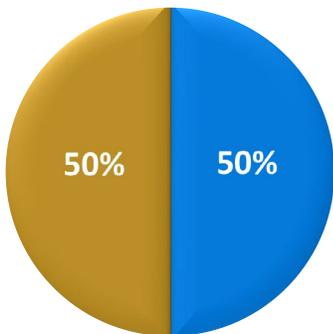
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

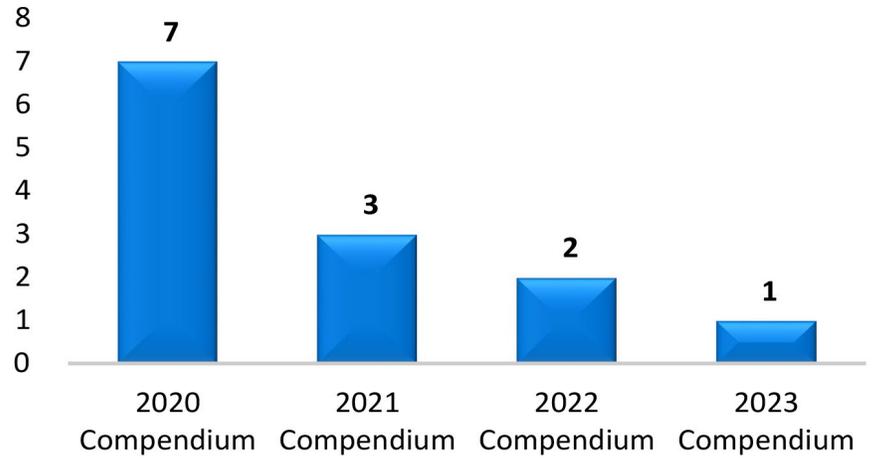


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

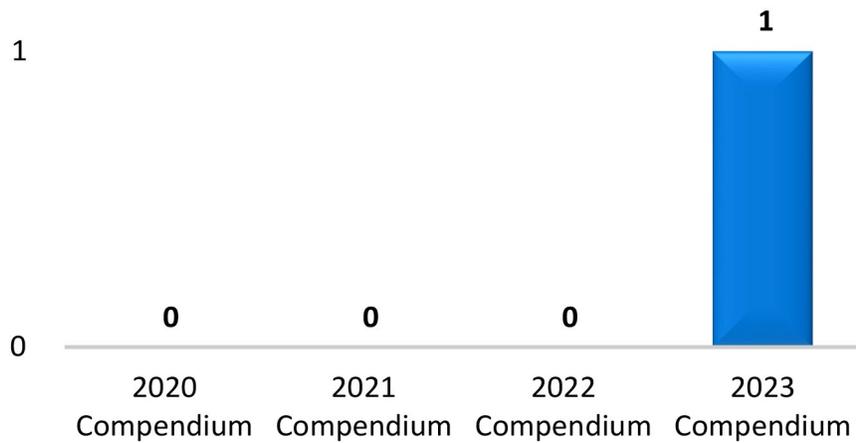
Open Recommendations



Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

National Reconnaissance Office

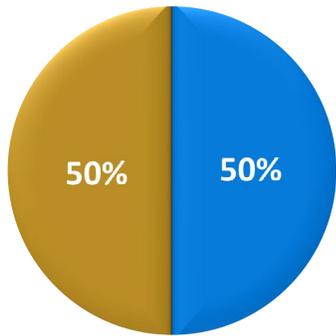
Open Recommendations



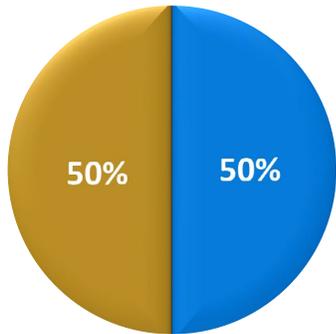
Number of Unresolved Recommendations	1
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

Director of Cost Assessment and Program Evaluation

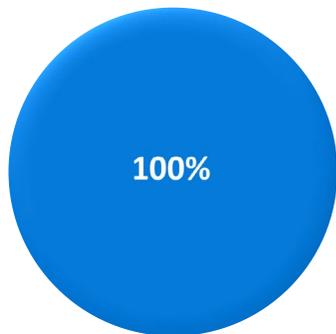
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

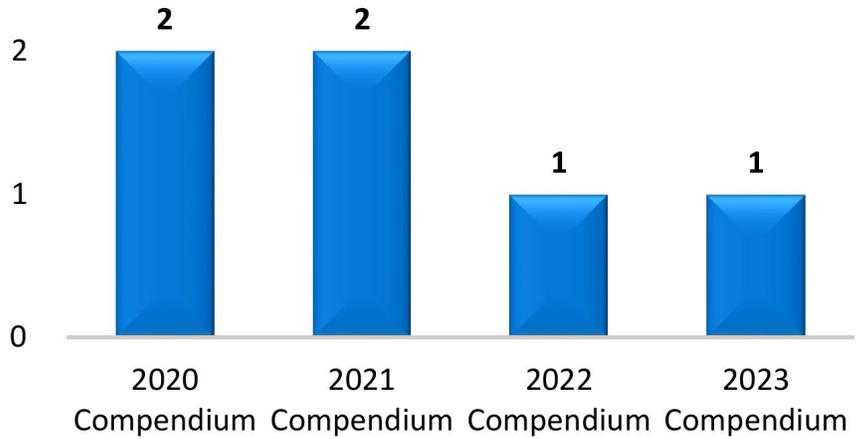


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

Open Recommendations



Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	–
Potential Monetary Benefits	–

National Security Agency

**Recommendations from
2020 Compendium**



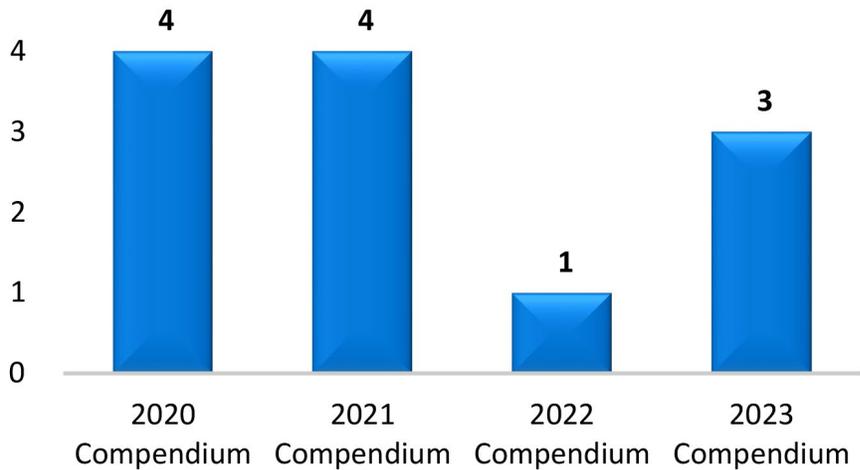
**Recommendations from
2021 Compendium**



**Recommendations from
2022 Compendium**



Open Recommendations



Number of Unresolved Recommendations	1
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Number of Recommendations Open Longer than 5 Years	-
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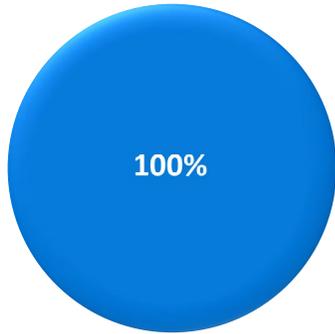
Potential Monetary Benefits	-
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 Percentage remaining open as of 3/31/2023

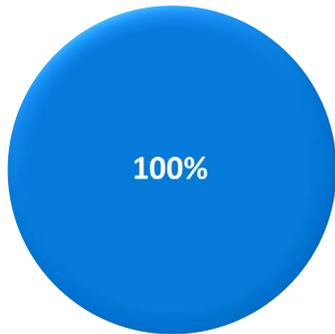
 Percentage closed as of 3/31/2023

Armed Forces Retirement Home

Recommendations from 2021 Compendium



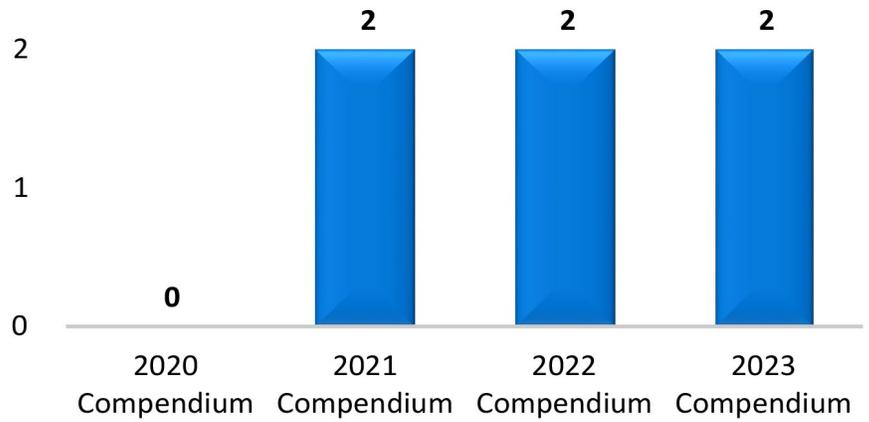
Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023

 Percentage closed as of 3/31/2023

Open Recommendations

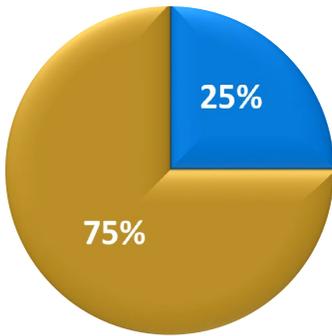


Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	2
Potential Monetary Benefits	–

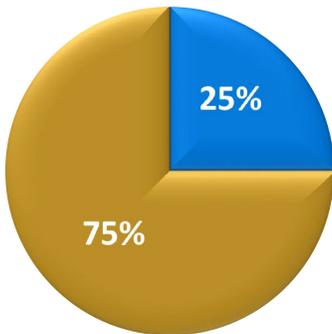
APPENDIX A

Director, DoD Special Access Program Central Office

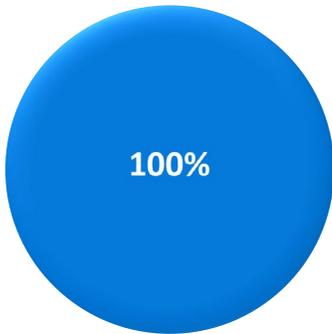
Recommendations from 2020 Compendium



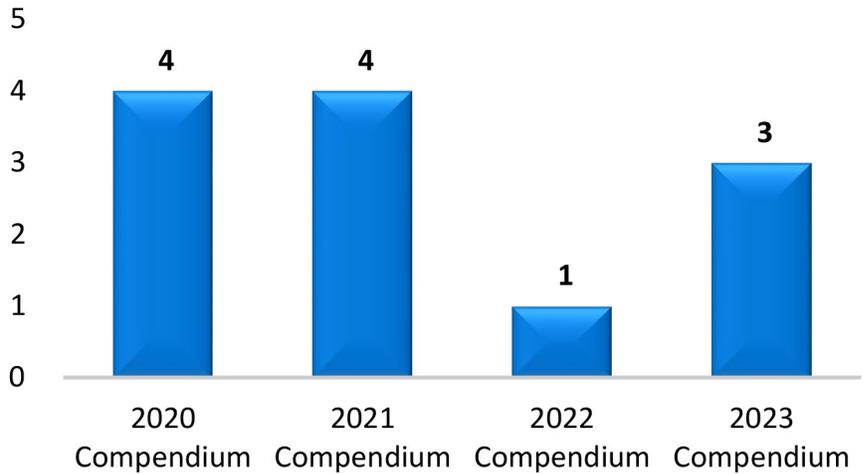
Recommendations from 2021 Compendium



Recommendations from 2022 Compendium



Open Recommendations



Number of Unresolved Recommendations	-
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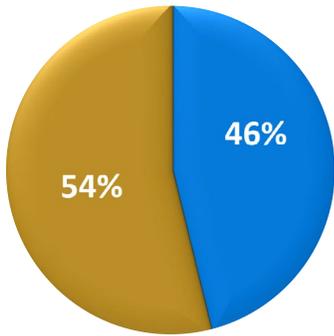
Number of Recommendations Open Longer than 5 Years	-
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Potential Monetary Benefits	-
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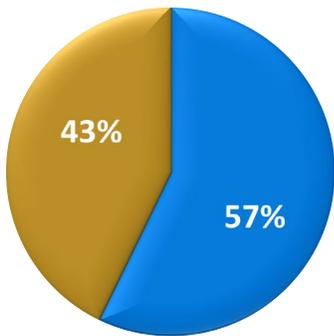
■ Percentage remaining open as of 3/31/2023
■ Percentage closed as of 3/31/2023

F-35 Joint Program Office

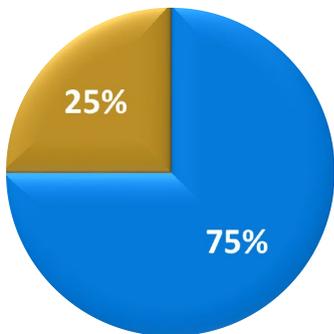
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

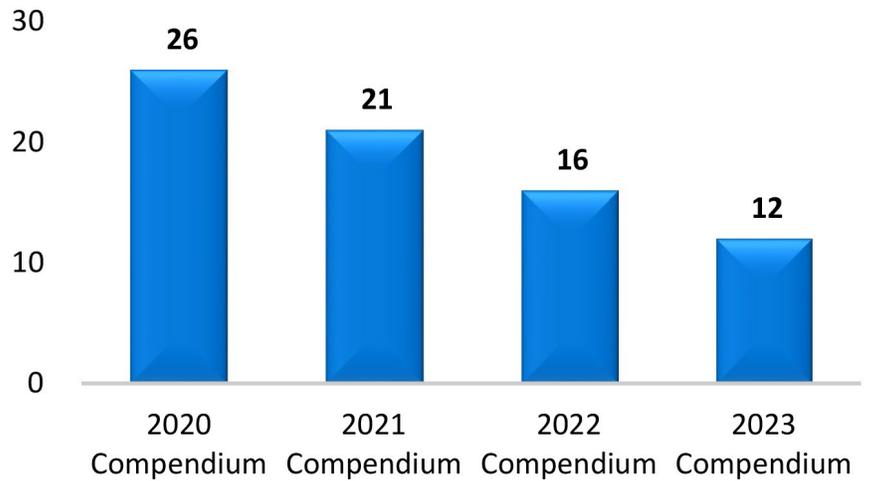


Recommendations from 2022 Compendium



 Percentage remaining open as of 3/31/2023
 Percentage closed as of 3/31/2023

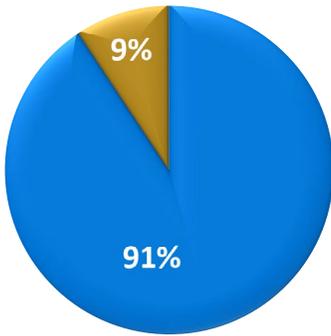
Open Recommendations



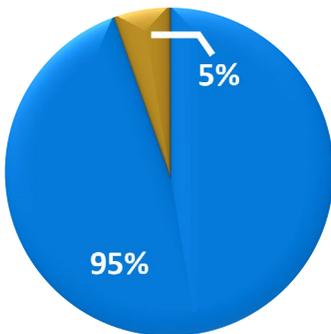
Number of Unresolved Recommendations	–
Number of Recommendations Open Longer than 5 Years	5
Potential Monetary Benefits	\$2.1 billion

Classified

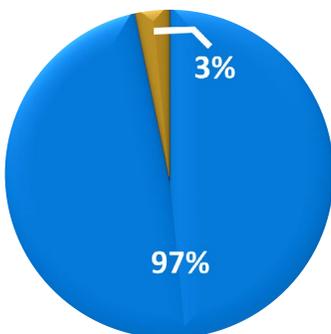
Recommendations from 2020 Compendium



Recommendations from 2021 Compendium

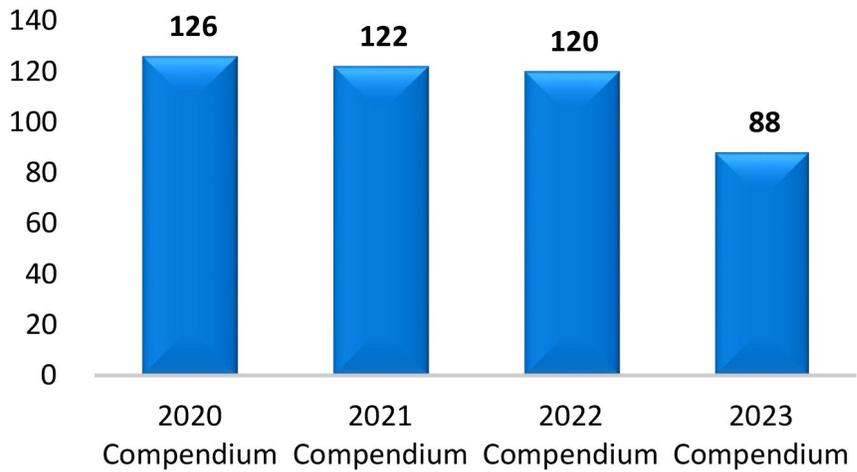


Recommendations from 2022 Compendium



■ Percentage remaining open as of 3/31/2023
■ Percentage closed as of 3/31/2023

Open Recommendations



Number of Unresolved Recommendations	-
Number of Recommendations Open Longer than 5 Years	54
Potential Monetary Benefits	-



APPENDIX B

Recommendation Follow-up Process

Background on Follow-up Process

DoD managers are responsible for implementing recommendations promptly. Concurrently, the DoD OIG is responsible for assessing whether the actions that are taken align with the agreed-upon corrective actions and meet the intent of the recommendations.

Policy for OIG Follow-up Process on Recommendations

The IG Act requires the DoD OIG to independently assess DoD programs and operations. The DoD OIG performs audits, evaluations, and investigations of DoD programs, operations, and personnel.

Public Law 104-106, “National Defense Authorization Act for FY 1996,” requires the Secretary of Defense to make management decisions on all DoD OIG findings and audit recommendations within a maximum of 6 months after an audit report is issued. The Act also requires the Secretary of Defense to complete final action on each DoD management decision within 12 months after report issuance. If action is not completed within 12 months, the DoD OIG must identify the overdue actions in its Semiannual Report to the Congress until final action on the DoD management decision is completed.

Office of Management and Budget Circular No. A-50 (Revised), “Audit Follow-Up,” September 29, 1982, defines follow-up as an integral part of good management and a shared responsibility between agency management officials and auditors. According

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to the Circular, implementation of DoD OIG recommendations in a timely manner is essential to the DoD improving efficiency and effectiveness of programs and operations, as well as achieving integrity and accountability goals, reducing costs, managing risks, and improving management processes. The Circular requires each agency to establish systems to assure the prompt and proper resolution and implementation of audit recommendations, and it also requires that resolution be made within a maximum of 6 months after a final report is issued. Resolution for most DoD OIG reports is defined as the point at which the DoD management or contracting officials agree to take action sufficient to address the findings and recommendations.

DoD Instruction 7650.03 requires the DoD OIG to evaluate corrective actions taken by DoD Components on DoD OIG reports. The Instruction states that the DoD OIG oversees and coordinates follow-up programs within the DoD and that heads of DoD Components will work with the DoD OIG to resolve disagreements between their respective DoD Components and the DoD OIG. Recommendations that are not resolved at a lower management level may be submitted to the Deputy Secretary of Defense for decision.

In January 2019, the “Good Accounting Obligation in Government Act” was signed into law.⁶ This law requires each Federal agency, in its annual budget justification submitted to Congress, to report on the implementation status of open Government Accountability Office and OIG recommendations. Each agency must also report why it has not fully implemented a recommendation. On March 13, 2023, the DoD Director of Administration and Management provided the implementation status of approximately 1,600 public open GAO and DoD OIG recommendations as part of the DoD’s annual budget justification to Congress and provided the GAO and DoD OIG a copy of the submitted information.

Additionally, the Council of the Inspectors General on Integrity and Efficiency developed a database (www.oversight.gov) that includes open recommendations from participating OIGs across the U.S. Government. The database, which launched in June 2020, improves the public’s access to OIG reports and establishes a public repository of information about open OIG recommendations. Since the database’s inception, the DoD OIG has participated in the working group that developed the database and uploaded publicly available reports and recommendations on a regular basis.

⁶ Public Law 115-414, “Good Accounting Obligation in Government Act,” January 3, 2019.

Recommendation Follow-up Process

Before a DoD OIG audit, evaluation, or other product containing a recommendation is issued, the DoD OIG typically requests the views of DoD management regarding the report's findings, conclusions, and recommendations. The DoD OIG asks DoD management to provide written comments on the formal draft report, normally within 30 days of the draft report issue date, though the timeline can be shorter in appropriate circumstances. These written comments should:

- indicate whether DoD management agrees or disagrees with each finding and recommendation in the report;
- describe and provide the completion dates for corrective actions taken or planned;
- explain specific reasons for each disagreement; and
- propose alternative actions, if appropriate.

The DoD OIG also requests that DoD management comment on any potential monetary benefits identified in the report. If DoD management disagrees with the potential monetary benefit, they are asked to identify the amount and the reason for disagreement.

The DoD OIG reviews management comments to determine whether management's comments adequately address the report's recommendations. If DoD management agrees with the recommendations in the report, they should also provide information on the corrective actions that have been taken or are planned to be taken to implement the recommendation. That information should include estimated completion dates for the actions that DoD management intends to take to address the recommendations.

The DoD OIG then assesses the corrective actions taken or proposed corrective actions and determines whether the actions sufficiently meet the intent of the recommendations. Specifically, in the final report, the DoD OIG evaluates and summarizes the DoD management response to each finding and recommendation and provides a response to management comments, including their comments

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on the recommendations, as well as a brief description of the documentation that must be provided to close each recommendation. The DoD OIG uses the following categories to describe the status of individual recommendations.

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

After the DoD OIG categorizes each recommendation as unresolved, resolved, or closed, the final report is placed in the follow-up process. In this process, the DoD OIG monitors the status of DoD management's implementation of corrective actions and periodically requests updates from DoD management on the implementation status of open recommendations. The DoD OIG also reports data related to open recommendations in its Semiannual Report to the Congress.

Recommendations are generally closed only after the DoD OIG has either:

- reviewed information or supporting documentation provided by DoD management and concluded that the agreed-upon corrective actions or alternative actions that met the intent of the recommendations have been completed, or
- performed field verification to confirm that the stated corrective actions were taken.

The DoD OIG may close recommendations if they are overtaken by events or are no longer relevant, or if implementation is not feasible. Although infrequent, closed recommendations may be reopened if we subsequently become aware of information that leads us to conclude that previously provided information was not accurate or complete, and the recommendation still requires action to be fully addressed.

Generally, the DoD OIG requests that DoD management officials provide additional written comments on the final report within 30 days of the final report issue date. If DoD management does not provide comments on the final report, disagrees with the recommendations, or provides comments that do not fully address the recommendations, then the recommendations remain unresolved. When DoD management disagrees with the recommendations and does not provide an acceptable alternate solution, the DoD OIG will start the resolution process and elevate the recommendation, as necessary.

Ultimately, the DoD OIG or DoD management can elevate any unresolved recommendation to the Deputy Secretary of Defense if resolution is not reached at a lower level. Resolution of recommendations is generally achieved at lower levels of management. However, in the rare instance that resolution cannot be achieved at lower levels of management, the Deputy Secretary has final decision-making authority on unresolved recommendations and the decision is binding on all parties.

Nevertheless, according to the Inspector General Act of 1978, as amended, the Deputy Secretary's authority to not implement a DoD OIG recommendation does not infringe on the DoD OIG's statutory independence and responsibility. Specifically, the DoD OIG can inform the Secretary of Defense and Congress concerning significant problems, abuses, and deficiencies related to DoD programs and operations, or management decisions with which the DoD OIG disagrees. This information may be provided in the DoD OIG's Semiannual Reports to the Congress or a "Seven-Day Letter," if appropriate.⁷

In addition to the report follow-up process described above, the DoD OIG can also conduct follow-up audits and evaluations. The purpose of these reviews is to verify that corrective action has actually occurred, as agreed to in the DoD management response to the draft and final reports or during the resolution process, and to determine whether the problems identified in the findings still exist.

Although not an official aspect of the follow-up process, Washington Headquarters Services personnel compile the DoD's responses to the Good Accounting Obligation in Government Act (GAO-IG Act) for submission to Congress, and then provide the

⁷ The Inspector General Act authorizes Inspectors General to report immediately to the agency principal particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs and operations. Within 7 days, the agency principal must transmit the report and any comments to the appropriate committees or subcommittees of Congress.

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information to the DoD OIG. The DoD OIG reviews the DoD's GAO-IG Act inputs to determine whether the information reported to Congress is consistent with DoD OIG records.

In many cases, the DoD's reported status has differed from the information that was provided to the DoD OIG in previous status updates. For example, DoD Components often stated in their GAO-IG Act inputs that a recommendation had been implemented, although they had not communicated that information or provided supporting documentation to the DoD OIG.

DoD Components also frequently included estimated completion dates in their GAO-IG Act inputs that were not provided to the DoD OIG. In such situations, the DoD OIG follow-up team reached out to the DoD Components in an effort to reconcile the data. It is important for DoD Components to understand that all closure requests and updates to the status of DoD OIG recommendations must be sent to the DoD OIG, as the DoD OIG maintains the official records related to the status of open recommendations and is the decision authority for when DoD OIG recommendations are closed. The DoD OIG will continue to review GAO-IG Act inputs and reconcile the information with DoD OIG records in future years.

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE



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**4800 Mark Center Drive
Alexandria, Virginia 22350-1500
www.dodig.mil
DoD Hotline 1.800.424.9098**