



# INSPECTOR GENERAL

*U.S. Department of Defense*

## SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2022, *through* 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



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

Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible fraud, waste, and abuse in government programs.

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**DEPARTMENT OF DEFENSE**  
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## Message from the Inspector General



Honorable Robert P. Storch

On November 30, 2022, I was honored to be confirmed as the first presidentially appointed, Senate-confirmed Inspector General at the Department of Defense (DoD) in almost 7 years. Since coming on board in December, I have been pleased to work with the dedicated team of auditors, evaluators, investigators, special agents, and other oversight and administrative professionals at the DoD Office of Inspector General (OIG) in conducting robust, independent oversight of the programs, operations, and personnel of the DoD. I look forward to continuing to work with the outstanding DoD OIG team to enhance the impact of our oversight work and our transparent reporting. In that regard, I am proud to submit this Semiannual Report summarizing the independent and transparent oversight work of the DoD OIG from October 1, 2022, through March 31, 2023.

During this reporting period, the DoD OIG continued to prioritize comprehensive oversight of all aspects of U.S. security assistance to Ukraine. In January 2023, I traveled with the leaders of the Department of State and U.S. Agency for International Development OIGs to Germany, Poland, and Ukraine to gain the latest on-the-ground perspective on the security and other assistance being provided by the U.S. Government. We used this opportunity to further build our collaborative approach for conducting oversight of such assistance and, in Kyiv, to deliver a clear message to U.S. and Ukrainian leaders about the importance of accountability and transparency regarding U.S. support to Ukraine. In addition, the DoD OIG, building on our experience as the Lead Inspector General for two ongoing overseas contingency operations, coordinated with our oversight partners to issue the Joint Strategic Oversight Plan for Ukraine Response in January 2023 as well as a statutorily required report updating our efforts at the end of March. During this reporting period, we also continued to prepare and submit to Congress the required quarterly reports on the two ongoing overseas contingency operations—Operation Inherent Resolve, related to Syria and Iraq, and Operation Enduring Sentinel regarding Afghanistan.

While Ukraine was a top priority for the DoD OIG during this reporting period, we have many priorities. We issued 59 audit and evaluation reports and management advisories that made 124 recommendations to the DoD for improvement on a wide range of topics. Among the many important reports we issued was the audit of the DoD FY 2022 and FY 2021 Agency-Wide Financial Statements in which the DoD OIG issued a disclaimer of opinion—meaning that the auditors could not obtain sufficient, appropriate evidence to support an opinion that the financial statements were fairly stated. In January, we issued a management advisory that determined DoD personnel conducted official business on their DoD mobile devices using applications that violated electronic messaging and records retention policies. The advisory identified that the applications could pose operational and cybersecurity risks to DoD information and information systems. In another significant report, the DoD OIG found that the DoD did not implement policies and procedures to ensure that Service members who experienced a potential traumatic brain injury were identified and screened to determine an appropriate level of care, as required by DoD policies.

In addition to our program reviews, we completed 6 senior official, whistleblower reprisal, and Service member restriction misconduct investigations during this reporting period, and we oversaw an additional 182 such investigations that the Military Service and Defense agency OIGs conducted. In one report, after examining allegations filed with the Oklahoma Air National Guard 138th Fighter Wing Inspector General (IG) office, the DoD OIG substantiated that the Subject restricted the Complainant from lawfully communicating with the IG. We also substantiated allegations that Mr. Douglas A. Glenn, Senior Executive Service, former Chief Financial Officer, Office of the Under Secretary of Defense (Comptroller), failed to treat subordinates with dignity and respect and created an offensive work environment.

During this period, the DoD OIG's criminal investigative arm, the Defense Criminal Investigative Service (DCIS), completed 172 criminal investigations, some jointly with other law enforcement organizations, with 118 arrests, 115 criminal charges, 116 criminal convictions, \$282.4 million in civil judgments and settlements, and \$147.4 million in criminal fines, penalties, and restitution ordered. In addition to its ongoing investigative work related to U.S. security assistance to Ukraine, the DCIS leveraged its significant experience conducting criminal investigations in conflict situations around the world to inform and deliver 64 Ukraine-focused fraud awareness briefings to more than 1,800 participants. DCIS agents also connected with law enforcement and prosecutorial partners from the United States, Ukraine, and international organizations with a role in the Ukraine response effort. The DCIS also continued to work diligently to protect the integrity of the procurement process. In one recent case, the Defendant pleaded guilty to defrauding the U.S. and filing false export information. The Defendant's company supplied security cameras, solar-powered light towers, digital video recorders, and other electronics to the DoD and various other Government agencies, falsely claiming that its products were manufactured in the United States.

One area that we will continue to prioritize at the DoD OIG is whistleblower rights and protections. The basic principles are clear; individuals throughout the DoD and elsewhere perform a valuable service to the DoD and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never suffer reprisal for doing so. Consistent with this emphasis on whistleblower rights and protections, we have initiated a practice at the DoD OIG that, if an investigation does not substantiate an allegation of whistleblower reprisal, we will offer the complainant an opportunity to review our tentative findings and analysis and provide any additional information for our consideration. This practice helps ensure that we have all the potentially relevant facts and reflects our commitment to ensuring procedural justice in these important cases.

Finally, the DoD OIG's Diversity and Inclusion and Extremism in the Military (DIEM) Component continued to work during the reporting period to establish a mechanism for the Services to report prohibited activity data to the DoD OIG. In addition, DIEM issued its Annual Report to Congress and coordinated with other DoD OIG Components to perform audits, evaluations, and investigations related to its statutory mandate.

During the reporting period, the DoD OIG did not experience any attempts by the DoD to interfere with our independence. The DoD fully cooperated with our work and did not refuse to provide, attempt to delay, or restrict access to records or other information.

I want to personally thank our dedicated workforce of more than 1,750 employees around the world for the warm welcome that I received and for their hard work and outstanding accomplishments in fulfilling the critical independent oversight mission of the DoD OIG. I look forward to continuing to work with the team to enhance the impact and transparency of our efforts in promoting positive change.



Robert P. Storch  
Inspector General

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## Reporting Requirements for the Inspector General

The Inspector General Act of 1978, as amended, states that each Inspector General (IG) shall no later than April 30 and October 31 of each year prepare semiannual reports summarizing the activities of the office during the immediately preceding 6-month periods ending March 31 and September 30.<sup>1</sup> The IG Act specifies reporting requirements for semiannual reports.

REFERENCES	REQUIREMENTS	PAGES
5 U.S.C. § 404(a)(2)	Review existing and proposed legislation and regulations	15
Section 5(a)(1)	Significant problems, abuses, and deficiencies	9
Section 5(a)(2)	Recommendations made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation	22
Section 5(a)(3)	Significant investigations closed	8-11
Section 5(a)(4)	Total number of convictions resulting from investigations	7
Section 5(a)(5)	Listing of each audit, inspection, or evaluation and, if applicable, questioned costs, unsupported costs, and funds be put to better use	3-5
Section 5(a)(6)	Management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period	22-25
Section 5(a)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 (reasons why an agency has not met target dates established in a remediation plan)	15
Section 5(a)(8)	Appendix containing the results of any peer review conducted by another OIG during the reporting period or, if none, date of last peer review conducted	17
Section 5(a)(9)	List of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, status of implementation, and why implementation is not complete	17
Section 5(a)(10)	List of any peer reviews conducted by the IG of another OIG and any outstanding recommendations	17
Section 5(a)(11)	Statistical tables showing total number of investigative reports issued during the reporting period; persons referred to the Department of Justice for criminal prosecution during the reporting period; persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period; and indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities	7-11
Section 5(a)(12)	Description of the metrics used for developing the data for the statistical tables under paragraph (11)	7
Section 5(a)(13)	Report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official (as defined by the Office)	9-11
Section 5(a)(14)	Description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation	10-11
Section 5(a)(15)	Information related to interference by the establishment	ii
Section 5(a)(16)	Descriptions of the particular circumstances of each evaluation and audit closed and not disclosed to the public; and investigations involving a senior Government employee that is closed and was not disclosed to the public	6, 9, 11
Section 5 Statutory Note	Annex on final completed contract audit reports containing significant audit findings	18-19

<sup>1</sup> Public Law 117-263, "James M. Inhofe National Defense Authorization Act for Fiscal Year 2023," section 5273, "Semiannual Reports." As the National Defense Authorization Act (NDAA) amendments to section 5 modifying the reporting requirements in the IG Act are not yet codified in 5 U.S.C. § 405, all section 5 citations are to the requirements as amended by the NDAA.

# REPORTING REQUIREMENTS

REFERENCES	REQUIREMENTS	PAGES
5 U.S.C. 408(f)(1)	Information on number and types of contract audits and information on any DoD audit agency that received a failed opinion on an external peer review or is overdue for an external peer review	17, 20
FY 2021 NDAA Section 554(a)(4)(B)	Summary of the activities of the Deputy Inspector General for Diversity and Inclusion and Extremism in the Military	ii, 13

## Reporting Requirements for the Head of the Agency

The DoD OIG compiles information related to these requirements for the Secretary of Defense.

REFERENCES	REQUIREMENTS	PAGES
Section 5(b)(2)	Statistical tables regarding management decisions and final actions	22-25, 28
Section 5(b)(4)	Statement explaining why final action has not been taken with respect to each audit, inspection, and evaluation report in which a management decision has been made but final action has not yet been taken	29-62

# SIGNIFICANT PROBLEMS, ABUSES, AND DEFICIENCIES

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This section provides a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the Office. Click on the heading to read the report.

## Independent Auditor's Reports on the DoD FY 2022 and FY 2021 Financial Statements

On November 15, 2022, the DoD published the DoD FY 2022 Agency Financial Report, which includes the FY 2022 and FY 2021 Agency-Wide Financial Statements. The DoD OIG audited the Financial Statements and issued a disclaimer of opinion—meaning that the auditors could not obtain sufficient, appropriate audit evidence to support an opinion. During the audit, DoD OIG auditors identified 28 material weaknesses, 3 significant deficiencies, and 7 instances of noncompliance with laws, regulations, contracts, and grant agreements, which are described in the report. 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. Achieving a clean financial statement opinion is a long-term effort for the DoD. The DoD must focus on addressing material weaknesses that are scope-limiting and prevent the auditors from performing necessary procedures to draw a conclusion on the financial statements.

## Management Advisory: The DoD's Use of Mobile Applications

The DoD OIG determined that DoD Component personnel used unmanaged electronic messaging applications in violation of Federal and DoD electronic messaging and records retention policies, potentially exposing DoD information and systems to risk. This occurred because the DoD did not have a comprehensive mobile device and application policy that addresses the operational and cybersecurity risks associated with the use of mobile devices and applications. Also, DoD mobile device users could not easily identify which of the mobile applications on their DoD mobile devices had been approved for official DoD business.

DoD officials may not be aware of the operational and cybersecurity risks that unmanaged applications pose to the DoD. Misused mobile applications or applications compromised by malicious actors can expose DoD information or introduce malware to DoD systems. The DoD OIG made 16 recommendations to the DoD, including recommendations to secure all official DoD messages generated over unmanaged electronic messaging applications, remove all unauthorized unmanaged applications from DoD mobile devices, and assess all unmanaged applications for operational and cybersecurity risks and remove those with unacceptable risks or without a justifiable need from DoD mobile devices. The DoD OIG also recommended that the DoD develop comprehensive mobile device and mobile application policy for DoD Components and users.

## Evaluation of the DoD's Management of Traumatic Brain Injury

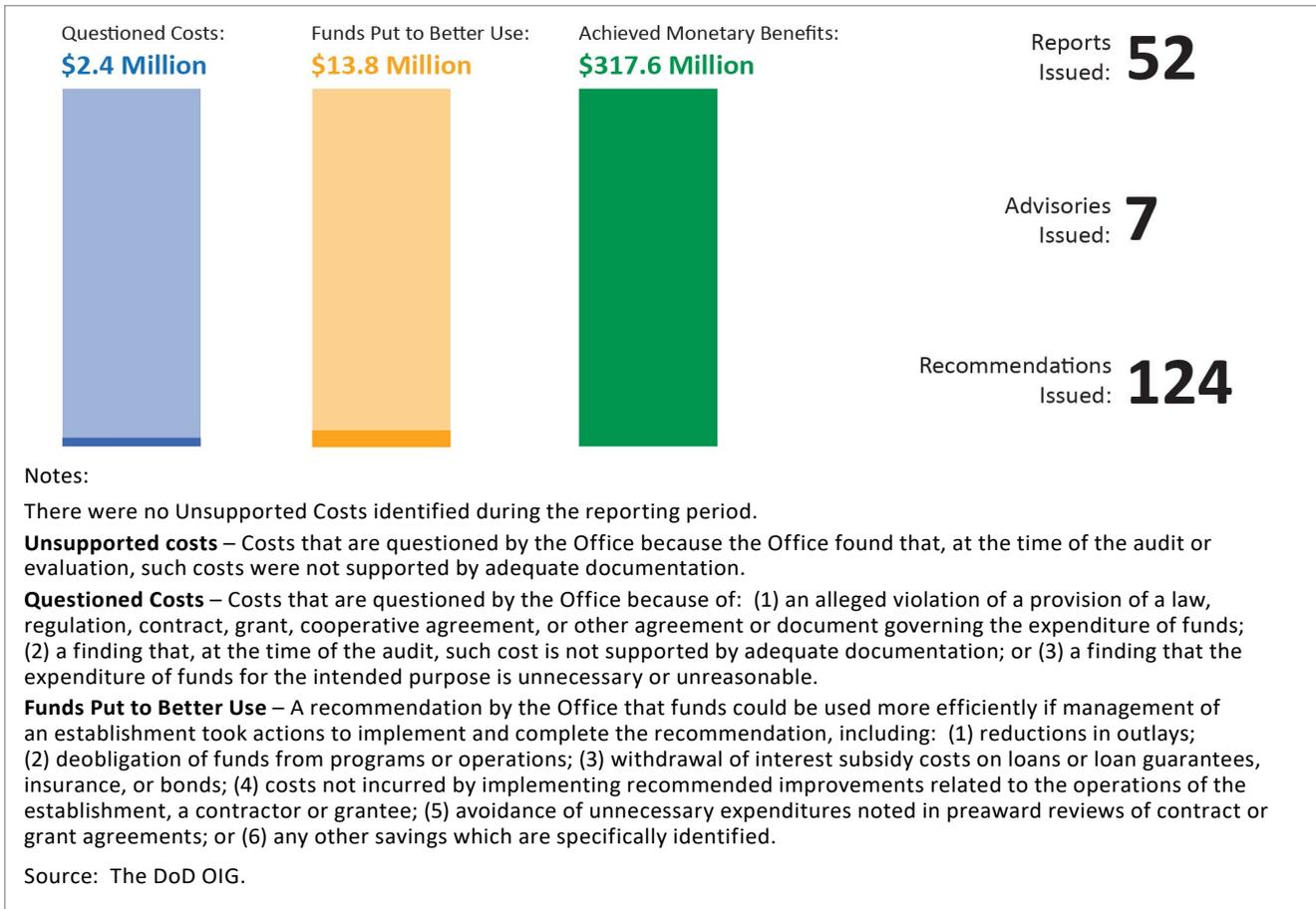
The DoD OIG found that the DoD did not implement policies and procedures to ensure that Service members who experienced a potentially concussive event were identified and screened to determine their appropriate level of care, as required by DoD policies. In addition, the Military Health System is unable to accurately identify, treat, and track the number of traumatic brain injuries across the DoD. The failure to identify and treat Service members with a traumatic brain injury can impair the DoD's ability to address the health care needs of Service members with chronic traumatic brain injury symptoms and can affect Service members' readiness for deployment, job performance, and quality of life. Individual Service members and the Military Services must follow traumatic brain injury protocols to ensure that the reporting systems work effectively and efficiently to strengthen military resiliency. The DoD OIG made four recommendations to the DoD, including recommendations to establish an oversight plan for the management of traumatic brain injury care within the Military Health System. The DoD OIG also recommended that the DoD establish a process by which the Military Health System providers can access, create, and update Service member profiles regardless of Service component.



# AUDITS AND EVALUATIONS

The Audit Component conducts audits of DoD operations, systems, programs, and functions. The Evaluations Component conducts evaluations of DoD operations, programs, policies, and procedures. Evaluations also conducts assessments of DoD programs and peer reviews of DoD audit components. This section provides statistical highlights and a list of audit and evaluation reports and management advisories issued during the reporting period.

Figure 1. Audit and Evaluations Statistical Highlights



## Oversight Products Issued

During the reporting period, the DoD OIG issued 59 audit and evaluation reports and management advisories. Click on the report number for more information regarding the report and, as applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use.

Published reports cited in this Semiannual Report can be accessed on the DoD OIG website at <https://www.dodig.mil/reports.html/>. We listed the reports in Table 1 by order of report number, which generally follows chronological order. To view a report, click on the report number.

Table 1. Oversight Report Products Issued

Report Title	Report Number
Quality Control Review of Grant Thornton LLP FY 2020 Single Audit of the United Service Organizations, Inc.	DODIG-2023-001
Evaluation of the DoD’s Accountability of Equipment Provided to Ukraine	DODIG-2023-002

Report Title	Report Number
Management Advisory Regarding the Air Force's Compliance with the Federal Information Security Modernization Act of 2014	DODIG-2023-003
Evaluation of the DoD Processes and Procedures to Alert DoD Officials in the Event the Presidential Emergency Satchel is Lost, Stolen, or Compromised	DODIG-2023-004
Audit of Department of Defense Federal Mail Purchases	DODIG-2023-006
Joint Evaluation of the National Security Agency's Integration of Artificial Intelligence	DODIG-2023-007
Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel	DODIG-2023-008
Transmittal of the Independent Auditor's Reports on the Defense Health Program Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-009
Transmittal of the Independent Auditor's Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-010
Transmittal of the Independent Auditor's Reports on the Defense Health Agency-Contract Resource Management Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-011
Transmittal of the Independent Auditor's Reports on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-012
Transmittal of the Independent Auditor's Reports on the U.S. Special Operations Command Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-013
Transmittal of the Independent Auditor's Reports on the U.S. Department of the Army General Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-014
Transmittal of the Independent Auditor's Reports on the U.S. Department of the Army Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-015
Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-016
Transmittal of the Independent Auditor's Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-017
Transmittal of the Independent Auditor's Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-018
Transmittal of the Independent Auditor's Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-019
Transmittal of the Independent Auditor's Reports on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-020
Transmittal of the Independent Auditor's Reports on the U.S. Navy Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-021
Transmittal of the Independent Auditor's Reports on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-022
Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-023
Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-024
Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-025
Transmittal of the Independent Auditor's Reports on the U.S. Army Corps of Engineers–Civil Works Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-026
Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-027
Transmittal of the Independent Auditor's Reports on the U.S. Special Operations Command Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-028
Transmittal of the Independent Auditor's Reports on the Defense Health Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-029

Report Title	Report Number
Transmittal of the Independent Auditor's Reports on the U.S. Air Force Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-030
Independent Auditor's Reports on the DoD FY 2022 and FY 2021 Financial Statements	DODIG-2023-031
Management Advisory: The DoD's Compliance with Privacy Act Training Requirements Pursuant to the Federal Information Security Modernization Act of 2014	DODIG-2023-033
Annual Report to Congress Regarding the DoD's Progress on Implementing FY 2021 National Defense Authorization Act Section 554 Requirements	DODIG-2023-034
Insight's on Telehealth Use and Program Integrity Risks Across Selected Health Care Programs During the Pandemic	DODIG-2023-035
Audit of Vetting and Continuous Review of International Military Students Training in the United States	DODIG-2023-036
Management Advisory: Evaluation of U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center	DODIG-2023-038
Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021	DODIG-2023-039
Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome	DODIG-2023-040 <sup>1</sup>
Management Advisory: The DoD's Use of Mobile Applications	DODIG-2023-041 <sup>1</sup>
External Peer Review of the Army Internal Review Program	DODIG-2023-042
Evaluation of Cybersecurity Controls on the DoD's Secure Unclassified Network	DODIG-2023-044 <sup>1</sup>
Evaluation of Military Criminal Investigative Organizations' Major Procurement Fraud Programs	DODIG-2023-045 <sup>1</sup>
Evaluation of the Transfer of Combatant Command Responsibilities for Israel	DODIG-2023-046
Summary of Reports and Testimonies Regarding DoD Cybersecurity from July 1, 2020, Through June 30, 2022	DODIG-2023-047
Independent Auditor's Report on the FY 2022 DoD Detailed Accounting Reports	DODIG-2023-048
Independent Auditor's Report on the FY 2022 DoD Budget Formulation Compliance Reports	DODIG-2023-049
Management Advisory: DoD Agreements for the Industry Connections (ICON) Initiative	DODIG-2023-050 <sup>2</sup>
Evaluation of the DoD Laser Interferometry Upgrades and Compliance with the DoD Policy Requirements for Mitigating Supply Chain Risks and Foreign Influence	DODIG-2023-051 <sup>2</sup>
Audit of the DoD's Compliance with Security Requirements When Using Commercial Cloud Services	DODIG-2023-052
Evaluation of Army Prepositioned Stocks Issued in Response to Ukraine and the NATO Defense Forces	DODIG-2023-053
Evaluation of the DoD's Response to Anomalous Health Incidents, or "Havana Syndrome"	DODIG-2023-054 <sup>1</sup>
Evaluation of the Army's Online Real Property Space Availability Application	DODIG-2023-055
Audit of the Air Force Contract Augmentation Program's Oversight of Operation Allies Welcome Contracts at DoD Installations	DODIG-2023-056
Audit of DoD Actions Taken to Implement Cybersecurity Protections Over Remote Access Software in the Coronavirus Disease—2019 Telework Environment	DODIG-2023-057 <sup>1</sup>
Quality Control Review of the BDO USA, LLP FY 2021 Single Audit of Advanced Technology International	DODIG-2023-058
Evaluation of the DoD's Management of Traumatic Brain Injury	DODIG-2023-059 <sup>1</sup>
Evaluation of a Classified Air Force Program	DODIG-2023-060 <sup>2</sup>
Audit of Military Department Climate Change Assessments and Adaptation Plans in the Southeastern Continental United States	DODIG-2023-061 <sup>1</sup>
Management Advisory: The U.S. Transportation Command's Compliance with the Federal Information Security Modernization Act of 2014	DODIG-2023-062 <sup>1</sup>
Evaluation of DoD Voting Assistance Programs for Calendar Year 2022	DODIG-2023-063

<sup>1</sup> Management did not make a decision regarding a recommendation in the report by the end of the reporting period.

<sup>2</sup> Our website does not contain summaries of these reports. The following section explains why.

Source: The DoD OIG.

## Oversight Products Not Publicly Disclosed

This section provides descriptions of audits and evaluations that the DoD OIG did not disclose to the public. We cannot prepare unclassified summaries for Report Numbers DODIG-2023-050, DODIG-2023-051, and DODIG-2023-060 because of the amount of Controlled Unclassified Information and classified information in these three reports.

### **Report No. DODIG-2023-002, “Evaluation of the DoD’s Accountability of Equipment Provided to Ukraine”**

This evaluation determined the extent to which the DoD developed plans to provide and account for security assistance and intelligence support authorized by the FY 2022 National Defense Authorization Act to the government of Ukraine.

### **Report No. DODIG-2023-004, “Evaluation of the DoD Processes and Procedures to Alert DoD Officials in the Event the Presidential Emergency Satchel is Lost, Stolen, or Compromised”**

This evaluation determined the extent to which DoD processes and procedures are in place and adequate to alert DoD officials in the event that the Presidential Emergency Satchel is lost, stolen, or compromised. This evaluation also determined the adequacy of the procedures the DoD has developed to respond to such an event.

### **Report No. DODIG-2023-007, “Joint Evaluation of the National Security’s Agency Integration of Artificial Intelligence”**

The National Security Agency (NSA) OIG and the DoD OIG jointly assessed NSA's integration of Artificial Intelligence (AI) into Signals Intelligence operations, in accordance with DoD and the Intelligence Community (IC) guidance and strategy on AI. The OIGs found that the NSA has taken actions to integrate AI into its operations. However, this joint evaluation revealed areas of improvement for tracking and maintaining inventory of AI capabilities across the NSA enterprise; and developing, implementing, and communicating requirements on how AI tools should be identified and tracked. The evaluation also noted room for improvement in the reporting by the Joint Artificial Intelligence Center (known within the DoD as the JAIC) on AI activities as congressionally mandated by the Joint Explanatory Statement accompanying the Consolidated Appropriation Act of 2021. The report contained three recommendations to assist the NSA and DoD in strengthening AI governance and collaboration among DoD and IC partners on AI activities.

### **Report No. DODIG-2023-038, “Management Advisory: Evaluation of U.S. Special Operations Command’s Joint Military Information Support Operations Web Operations Center”**

This management advisory notified the Assistant Secretary of Defense for Special Operations and Low Intensity Conflict, the Commander of the U.S. Special Operations Command, and the Director of the Joint Military Information Support Operations Web Operations Center (JMWC) of the progress and challenges in implementing actions directed by a Joint Requirements Oversight Council Memorandum and Deputy Secretary of Defense-requested implementation plan to move JMWC from initial operational capability to full operational capability. In addition, the management advisory addressed the challenges to reaching the conditions for full operational capability, adequate staffing, and a completed military construction project.

### **Report No. DODIG-2023-046, “Evaluation of the Transfer of Combatant Command Responsibilities for Israel”**

This evaluation determined whether the U.S. European Command and U.S. Central Command were planning, coordinating, and conducting tasks and activities to transition responsibilities for operations with Israel from U.S. European Command to U.S. Central Command in accordance with Secretary of Defense and Joint Staff requirements.

### **Review of the Army Criminal Investigation Division’s Internal Control Systems for Criminal Investigations and Supporting Program**

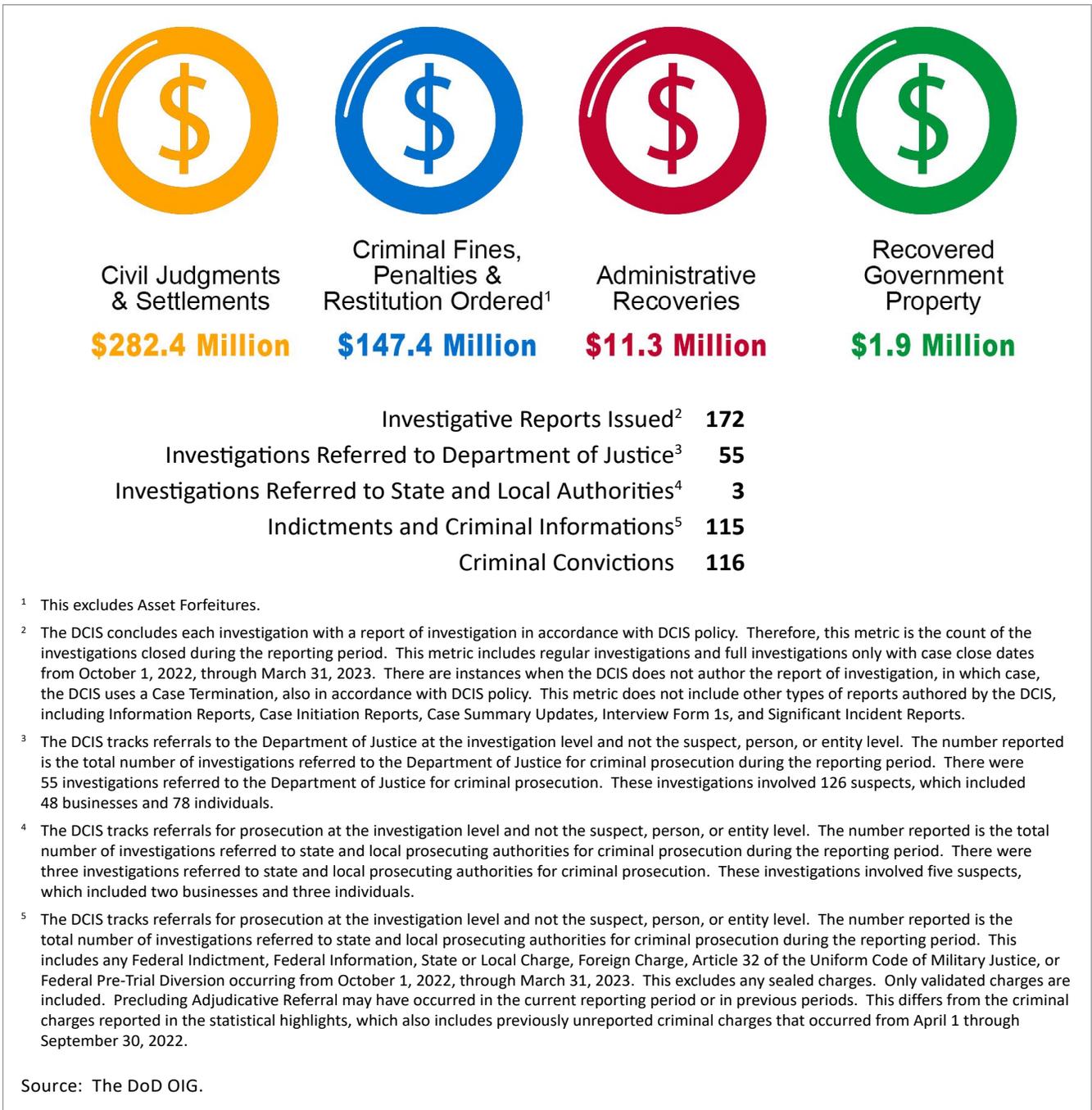
During the reporting period, the DoD OIG’s Evaluations Component completed a quality assurance review of the Army Criminal Investigative Division’s internal control systems for criminal investigations and supporting programs.

# INVESTIGATIONS

## DCIS Investigative Statistics

The DCIS investigates criminal matters related to DoD programs and operations.

Figure 2. DCIS Statistical Highlights

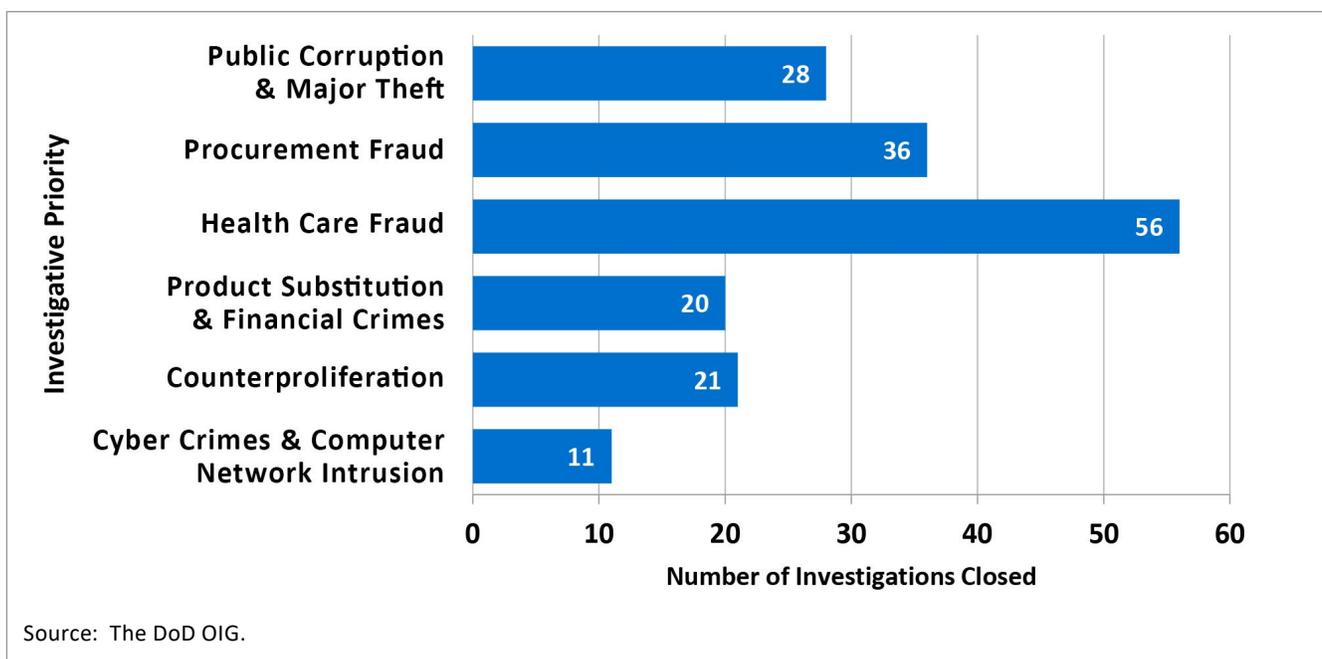


## Significant DCIS Investigations

The DCIS’s investigative priorities include the following.

- Public Corruption
- Procurement Fraud
- Health Care Fraud
- Product Substitution and Financial Crimes
- Counterproliferation
- Cyber Crimes and Computer Network Intrusion

Figure 3. Number of DCIS Investigations Closed During the Reporting Period by Investigative Priority



The following Department of Justice press releases highlight some of the significant investigations that the DCIS and its Federal law enforcement partners completed during the reporting period. To view the press release, click on the date.

Table 2. Press Releases for Significant DCIS Investigations During the Reporting Period

DCIS Press Release Title	Date
<b>Public Corruption</b>	
Insulation Contracting Firm Co-Owner Sentenced to Fifteen Months in Prison and Ordered to Pay more than \$1 Million to Victims of Bid Rigging and Fraud	February 14, 2023
Individual Sentenced for Scheme Involving U.S. Funded Military Contracts	February 9, 2023
Construction Company Owner Sentenced for Fraud in Securing Millions of Dollars in Contracts Intended for Service-Disabled Veteran-Owned Small Businesses	January 18, 2023
Government Prime Contractor Ordered to Pay \$1.1 Million for Subcontractors’ Kickback Scheme on Wounded Warrior Program	October 27, 2022

DCIS Press Release Title	Date
<b>Procurement Fraud</b>	
Connecticut Company Pays Over \$475K to Resolve False Claims Allegations	January 24, 2023
New Jersey Company Agrees to Pay \$1.89 Million to Settle Allegations That It Overbilled United States	January 12, 2023
Defense Contractor Sierra Nevada Corporation Pays \$10 Million to Settle Allegations of Overcharging Federal Agencies	December 21, 2022
<b>Health Care Fraud</b>	
Chicago Resident Convicted of Participating in Illegal Kickback Conspiracy	January 20, 2023
Former Co-Owner and Sales Manager of Defunct Medical Testing Lab Sentenced to Prison	January 10, 2023
Advanced Bionics LLC to Pay Over \$12 Million for Alleged False Claims for Cochlear Implant Processors	December 20, 2022
Former Sarasota Pain Doctor Sentenced in Health Care Fraud Kickback Conspiracy	December 7, 2022
<b>Product Substitution and Financial Crimes</b>	
Texas Resident Pleads Guilty to Lying About Origin of Chinese-Made Products	November 30, 2022
Final Defendant in Conspiracy to Manufacture, Import, and Sell Counterfeit Military Clothing and Gear Sentenced to Federal Prison	October 20, 2022
<b>Counterproliferation</b>	
Civilian Employees at Anniston Army Depot Charged with Conspiracy to Steal Government Property	December 1, 2022
Florida Resident Guilty of Violating International Economic Powers Act	October 5, 2022
<b>Cyber Crimes and Computer Network Intrusion</b>	
Blytheville Man Sentenced to 8 Years in Federal Prison After Stealing Identities and Credit	January 18, 2023

Source: The DoD OIG.

## DCIS Senior Official Investigations

The DCIS completed the following investigations involving senior Government employees, General Schedule (GS)-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above, in which the allegations of misconduct were substantiated or the investigation was closed during the reporting period and not disclosed to the public.

### Substantiated

The DCIS does not have any substantiated senior official investigations to report this period.

### Not Substantiated

- The DCIS and NCIS investigated allegations involving suspicious financial transactions by a Department of the Navy civilian employee (GS-15). The employee was serving as a Contracting Officer’s Representative at the time of the transactions. The investigation did not corroborate the allegations and the DCIS closed the matter without referral to the Department of Justice.
- The DCIS investigated allegations that an Air Force Senior Executive Service employee engaged in acts believed to be conflicts of interest and an abuse of position. The investigation did not corroborate the allegations, and on December 1, 2022, the Department of Justice, Public Integrity Section, declined prosecution. On December 6, 2022, the Air Force Legal Operations Agency did not substantiate the allegations.

## Senior Official Administrative Investigations

The Investigations of Senior Officials (ISO) Directorate investigates allegations of misconduct involving senior Government employees (three-star generals and flag officers, and above), DoD political appointees, senior officials in the Joint or Defense Intelligence Community, and members of the Senior Executive Service, as well as allegations not suitable for assignment to Military Services or Defense agency OIGs. The following investigations either substantiated allegations of misconduct or were closed during the reporting period and not disclosed to the public. The following reports include the name of the senior Government employee, if the name was already made public by the DoD OIG, and the status and disposition of the matter, including whether the matter was referred to the Department of Justice, the date of the referral, whether the Department of Justice declined the referral, and if so, the date of the declination.

### Substantiated

The ISO substantiated two significant senior official cases during the reporting period and published the results of these cases in the reports below. Neither case was referred to the Department of Justice for prosecution. To view the report of investigation, click on the report number.

*Table 3. Substantiated Senior Official Investigations*

Report Title	Report Number
Report of Investigation: BG Jonathan E. Howerton, USA	DODIG-2023-032
Report of Investigation: Mr. Douglas A. Glenn, SES	DODIG-2023-043

Source: The DoD OIG.

### Not Substantiated

The ISO did not substantiate allegations against one SES during the reporting period.

## Whistleblower Reprisal Investigations

The Whistleblower Reprisal Investigations (WRI) Directorate investigates allegations of whistleblower reprisal against members of the Armed Forces, appropriated fund (civilian) employees, employees of DoD contractors, and nonappropriated fund instrumentality employees. The following investigations either substantiated allegations of reprisal or involved allegations of reprisal against a senior Government employee, GS-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above.

### Substantiated

Of the four whistleblower reprisal investigations closed during the reporting period, one was substantiated. We publicly released one report of investigation regarding substantiated allegations. To view the report of investigation, click on the report number.

*Table 4. Substantiated Whistleblower Reprisal Investigation*

Report Title	Report Number
Whistleblower Reprisal Investigation: Systems & Technology Research, LLC Woburn, Massachusetts*	DODIG-2023-037

\* Action on the recommendations in this report is still pending.

Source: The DoD OIG.

### Not Substantiated

The WRI did not close any cases involving senior Government employees, GS-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above that were not substantiated during the reporting period.

## Office of Professional Responsibility Investigations

The Office of Professional Responsibility (OPR) investigates allegations of misconduct by DoD OIG employees and military personnel and develops reports of investigation for management to consider in weighing the appropriateness of taking disciplinary action. During the reporting period, the OPR issued eight reports of investigation, two of which related to senior officials. The OPR referred one person to the Department of Justice, and it declined to prosecute. We include in this report all OPR investigations of alleged misconduct by DoD OIG senior Government employees, GS-15 and above, and military officers pay grade O-6, and all substantiated allegations of reprisal.<sup>2</sup>

### Substantiated

The OPR investigated and substantiated allegations of misconduct by a DoD OIG GS-15. The OPR closed the investigation on October 19, 2022, and management action is pending.

### Not Substantiated

During the reporting period, the OPR investigated an allegation that a DoD OIG GS-15 supervisor may have harassed a subordinate employee. The facts did not support the allegation, and the OPR closed the investigation on November 7, 2022.

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<sup>2</sup> We refer complaints against the DoD Inspector General and other designated DoD OIG officials to the Council of the Inspectors General on Integrity and Efficiency's Integrity Committee, as required.



# DIVERSITY AND INCLUSION AND EXTREMISM IN THE MILITARY

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The Diversity and Inclusion and Extremism in the Military (DIEM) Component has specific statutory reporting requirements that include preparing semiannual and occasional reports to the Secretary of Defense and publishing annual reports to the congressional committees on the Armed Forces. During the reporting period, DIEM issued an annual report on the DoD's progress toward implementing diversity and inclusion initiatives and preventing prohibited activities. To view the annual report, click on the report number.

## Report No. DODIG-2022-034, "Annual Report to Congress Regarding DoD's Progress on Implementing Fiscal Year 2021 National Defense Authorization Act Section 554 Requirements"

This annual report addressed the DoD's progress toward implementing standardized policies and processes as directed by section 554 of the FY 2021 National Defense Authorization Act. The DoD made progress establishing policies, programs, and systems related to diversity and inclusion and the prevention of prohibited activities within the DoD. Additionally, a revision to DoD Instruction 1325.06 established policy, assigned responsibilities, and provided procedures for handling protest, extremist, and criminal gang activity by members of the Armed Forces. In addition, a July 27, 2022 memorandum from the Deputy Secretary of Defense provided guidance to the Military Departments (MILDEPs) for implementing the Instruction, which directs the MILDEPs to provide data to the DoD OIG for future reports related to section 554. Accordingly, the MILDEPs took action to fulfill section 554 reporting requirements. However, the report also identified that, while the DoD established policies and processes, the terminology for allegation categories is inconsistent across the Services. Until the DoD establishes standard terminology for allegations and uses a centralized database for allegation reporting and tracking, the DoD will have inconsistent tracking of prohibited activities participation, problems identifying and collecting data from multiple decentralized systems, and difficulty validating the accuracy of reported data.

## Data Management

During the reporting period, DIEM personnel coordinated with the four Military Service Offices of Inspector General on the standardized process developed to report de-identified allegations of prohibited activities by members of the Armed Forces to DIEM, as required by a Deputy Secretary of Defense memorandum regarding extremist and criminal gang activities.<sup>3</sup> The Service-level policies implementing the requirements in the memorandum are pending final review and approval by the Office of the Secretary of Defense. The Services provided data on prohibited activity allegations as reported in Report No. DODIG-2022-034.

DIEM personnel coordinated with the DoD OIG's Administrative Investigations Component using an established process for tracking and reporting prohibited activity allegations received by the DoD Hotline, allegations referred for inquiry, inquiry results, and actions taken on substantiated allegations of prohibited activity by a Service member. DIEM personnel worked with DoD Hotline personnel to document and track:

- prohibited activities alleged among members of the Armed Forces;
- referrals of allegations for inquiry to OIGs, Military Criminal Investigative Organizations, DoD Components and agencies, and Federal and local law enforcement agencies;
- inquiry results from such referrals; and
- actions taken or not taken with respect to such referrals.

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<sup>3</sup> De-identified allegations will not include the name, DoD ID number, phone number, or other personally identifiable information that would directly identify alleged offenders or victims.  
Deputy Secretary of Defense, "Reporting Allegations of Active Participation in Extremist and Criminal Gang Activities to the DoD Office of Inspector General," July 27, 2022.

*Table 5. Prohibited Activity Data from October 1, 2022, through March 31, 2023*

<b>Report Category</b>	<b>Total</b>
Contacts alleging supremacist, extremist, or criminal gang activity by a Service member	6
Cases with allegations of prohibited activity referred for investigation or inquiry*	11
Cases with allegations of prohibited activity substantiated by an investigation or inquiry	0
Number of Service members who engaged in prohibited activities and were subject to action	0
Number of Service members who engaged in prohibited activities who were not subject to action	0
Allegations referred to Federal or local law enforcement agencies	0

\* Category includes allegations received before the reporting period and referred during the reporting period.

Source: The DoD Hotline.

## OTHER OVERSIGHT MATTERS

### Section 804(b) of the Federal Financial Management Improvement Act of 1996

Section 804(b) of the Federal Financial Management Improvement Act (FFMIA) requires IGs to report in their Semiannual Reports to Congress instances and reasons when an agency has not met the intermediate target dates established in its remediation plans required by the FFMIA. Section 803(a) of the FFMIA requires agencies implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level. In the DoD Agency Financial Report for FY 2022, DoD management stated that the DoD did not comply with section 803(a) of the FFMIA. The DoD's financial systems do not provide the capability to record financial transactions in compliance with Federal financial management requirements, applicable Federal accounting standards, and the U.S. General Ledger at the transaction level. The lack of compliance contributes to a number of other material weaknesses, and DoD does not expect a correction of this material weakness until FY 2028. Additionally, the DoD OIG discussed the DoD's FFMIA compliance issues in the DoD OIG Independent Auditor's Reports on the FY 2022 and FY 2021 DoD Agency-Wide financial statements.

### Review of Legislation and Regulations

In addition to working with the DoD and Congress to amend existing law, pursuant to the IG Act, the DoD OIG also independently reviews proposed legislation relating to the programs and operations of the DoD. During the reporting period, the DoD OIG reviewed proposed legislation at the request of congressional staff, the DoD, and the Council of the Inspectors General on Integrity and Efficiency. For example, the DoD OIG reviewed proposed Council of the Inspectors General on Integrity and Efficiency legislation that would amend section 5274



Source: iStock.

of the FY 2023 National Defense Authorization Act and also provided draft language to the Senate Armed Services Committee amending direct hiring authority for the DoD OIG.

### Overseas Contingency Operations

Upon designation, the Lead IG, with the assistance of the other two Lead IG agencies and other OIGs, is responsible for ensuring whole-of-government oversight of all Federal programs and operations conducted in support of Overseas Contingency Operations (OCO). To do so, the Lead IG prepares a comprehensive oversight plan and submits quarterly reports on the OCO to Congress that are posted on its public webpage. During this reporting period, the DoD IG was the Lead IG for Operation Enduring Sentinel and Operation Inherent Resolve and issued quarterly reports for the two OCOs. The DoD OIG also issued classified appendixes for Operation Enduring Sentinel and Operation Inherent Resolve and provided those documents to relevant agencies and congressional committees. The Lead IG agencies issued the FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations. To view the quarterly reports and the Comprehensive Oversight Plan for Overseas Contingency Operations, click on the report title.

Table 6. Comprehensive Oversight Plan and Quarterly Reports for OCOs

Lead IG Quarterly Report Title
FY 2023 Comprehensive Oversight Plan for Overseas Contingency Operations
Lead Inspector General for Operation Inherent Resolve, Quarterly Report to the United States Congress, July 1, 2022 - September 30, 2022
Lead Inspector General for Operation Enduring Sentinel and Operation Freedom’s Sentinel, Quarterly Report to the United States Congress, July 1, 2022 - September 30, 2022
Lead Inspector General for Operation Inherent Resolve, Quarterly Report to the United States Congress, October 1, 2022 - December 31, 2022
Lead Inspector General for Operation Enduring Sentinel, Quarterly Report to the United States Congress, October 1, 2022 - December 31, 2022

Source: The DoD OIG.

## Ukraine Oversight

During the reporting period, oversight of the security assistance provided to Ukraine continued to be a priority for the DoD OIG. The Honorable Robert P. Storch, DoD IG, testified twice before U.S. House of Representatives committees on the DoD OIG’s Ukraine-related oversight. To read the DoD IG’s written statement, click on the hearing date.

Table 7. IG Storch’s Congressional Testimony on Ukraine Oversight

Committee	Hearing	Date
House Armed Services	Oversight of U.S. Military Support to Ukraine	February 28, 2023
House Foreign Affairs	Oversight, Transparency, and Accountability of Ukraine Assistance	March 29, 2023

Source: The DoD OIG.

The Lead IG agencies—DoD OIG, Department of State OIG, and U.S. Agency for International Development OIG—issued two summary reports related to oversight of support to Ukraine. Issued in January, the Joint Strategic Oversight Plan for Ukraine Response identifies 70 ongoing and planned oversight projects related to Ukraine support. Issued in March, the Joint Oversight of the Ukraine Response updates the January report and fulfills the DoD OIG’s reporting requirements under Section 1247 of the James M. Inhofe National Defense Authorization Act for FY 2023, outlining the interagency oversight framework for Ukraine assistance and the challenges, lessons learned, findings, recommendations, and a compendium of planned, ongoing, and completed oversight projects related to Ukraine assistance.

Since the Russian invasion of Ukraine in February 2022, the DoD OIG has issued 2 reports and 3 management advisories and, as of the date of this report, has 20 ongoing projects and 2 planned projects related to Ukraine oversight. To view the Ukraine-related reports issued during the reporting period, click on the issuance title or number.

Table 8. Ukraine-Related Issuances

Issuance Title	Issuance Number
FY 2023 Joint Strategic Oversight Plan—Ukraine Response	Not applicable
Joint Oversight of the Ukraine Response	Not applicable
Evaluation of the DoD’s Accountability of Equipment Provided to Ukraine	DODIG-2023-002
Evaluation of Army Prepositioned Stocks Issued in Response to Ukraine and the NATO Defense Forces	DODIG-2023-053

Source: The DoD OIG.

We issue a monthly update on our Ukraine work and report on our ongoing coordination with the Department of State and U.S. Agency for International Development OIGs at <https://www.dodig.mil/Ukraine/>.

## APPENDIX A: PEER REVIEWS

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### Peer Reviews of the DoD OIG

Below is a summary of a peer review of the DoD OIG conducted during the reporting period.

#### Peer Review of the Department of Defense Office of Inspector General Investigations Organization

The Department of Health and Human Services OIG conducted a peer review of the DCIS during February 2023. A final report of the peer review was not issued during the reporting period.

### Peer Reviews Conducted by the DoD OIG

The DoD OIG performed one peer review during the reporting period.

#### Peer Review of the Army Internal Review Program

The DoD OIG reviewed the system of quality control for the Army Internal Review Program in effect for the 3-year period ended December 31, 2021. The Army Internal Review Program received an external peer review rating of pass with deficiencies. The deficiencies identified in the System Review Report did not rise to the level of a significant deficiency because they were not systemic. The deficiencies involved non-audit services, agreed-upon procedure engagements, and quality control. In the January 9, 2023, final report, the DoD OIG made four recommendations to correct the deficiencies identified in the System Review Report and findings identified in the Letter of Comment. As of March 31, 2023, three recommendations were still open.

### DoD Audit Agencies

No DoD audit agencies received a failed opinion or were overdue for an external peer review during the reporting period.

## APPENDIX B: CONTRACT AUDITS

### Final Completed Contract or Contract-Related Audits Containing Significant Findings

During the reporting period, the DoD OIG issued one and the Defense Contract Audit Agency (DCAA) issued five final, completed contract audit reports to contracting activities containing significant audit findings. To view the DoD OIG report, click on the report number.

#### DoD OIG

<b>Audit Report No. DODIG-2023-006</b>	<b>Date:</b> October 19, 2022
<b>Subject:</b> Audit of Department of Defense Federal Mall Purchases	
<b>Report:</b> \$13.8 Million in Funds Put to Better Use; \$603,335 Wasted Funds; and \$367,081 Questioned Costs	
<p>The DoD OIG issued a report that discussed the Defense Logistics Agency's oversight of the Federal Mall, which is an e-commerce ordering system that allows registered users to acquire products from government and commercial sources. The audit determined that DoD activities purchased items that vendors added to their catalogs without approval and at prices that the Defense Logistics Agency had not approved. The audit identified \$367,081 in questioned costs when Federal Mall vendors violated contract terms by increasing prices without approval. Additionally, the audit determined that the Army may have inappropriately purchased items from the Federal Mall using Military Standard Requisitioning and Issue Procedures. The audit identified \$23.9 million in potential monetary benefits and another \$603,335 in wasted funds. After the DoD OIG issued the final report, the DoD OIG and the Army agreed that the \$23.9 million in purchases were not prohibited; however, the Army identified \$13.8 million in funds that could potentially have been put to better use for readiness needs.</p>	

#### DCAA

<b>Audit Report No. 05931-2022J17200001</b>	<b>Date:</b> October 24, 2022
<b>Subject:</b> Independent Audit Report on Proposed Amounts in Contractor's Request for Equitable Adjustment Proposal	
<b>Prepared for:</b> Naval Sea Systems Command (NAVSEA)	
<b>Report:</b> \$13.5 Million Total Questioned Costs	
<p>The Defense Contract Audit Agency (DCAA) identified \$13.5 million in questioned costs related to direct labor, direct materials, temp labor, subcontract costs, indirect costs, and profit, in noncompliance with Defense Federal Acquisition Regulation Supplement (DFARS) 252.243-7001, "Pricing of Contract Modifications"; Federal Acquisition Regulation (FAR) 31.201-2, "Determining Allowability"; FAR 31.201-3(a), "Determining Reasonableness"; and FAR 31.201-4, "Determining Allocability." The contractor was unable to provide supporting documentation to show that its proposed costs were incurred for the subject contract.</p>	

<b>Audit Report No. 02391-2020F10100001</b>	<b>Date:</b> December 9, 2022
<b>Subject:</b> Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2020	
<b>Prepared for:</b> Defense Contract Management Agency (DCMA)	
<b>Report:</b> \$35.2 Million Total Questioned Costs	
<p>The DCAA identified \$35.2 million questioned costs relating to state and local taxes, executive compensation, direct labor, direct material, travel costs, and indirect costs. The DCAA's significant findings included \$32 million related to overstated state and local income taxes that the contractor either did not incur or was unable to support with records such as tax returns, in noncompliance with FAR 31.201-2, "Determining Allowability"; FAR 31.201-3, "Determining Reasonableness"; and FAR 31.205-41, "Taxes." Other significant findings included \$1.6 million in questioned direct materials for which the contractor failed to provide essential supporting documentation, in noncompliance with FAR 31.201-2.</p>	

<b>Audit Report No. 04671-2022A17100002</b>	<b>Date:</b> February 15, 2023
<b>Subject:</b> Independent Audit Report on Proposed Amounts in Contractor's Termination for Convenience Proposal	
<b>Prepared for:</b> U.S. Army Corps of Engineers (USACE)	
<b>Report:</b> \$114.2 Million Total Questioned Costs	
<p>The DCAA identified \$114.2 million in questioned costs related to direct labor, equipment, subcontracts, indirect costs, and profit. The DCAA's significant findings included \$66.6 million of questioned subcontract costs incurred by a wholly owned subsidiary. The contractor was unable to provide sufficient documentation to show that the costs were incurred and allocable to the contract, in noncompliance with FAR 31.201-2, "Determining Allowability," and FAR 31.201-4, "Determining Allocability." Other significant findings included \$37 million of questioned profit the contractor applied to settlement and suspension costs in noncompliance with FAR 49.202(a), "Profit," and FAR 52.242-14(b), "Suspension of Work," and \$9 million of questioned profit associated with related party costs which the contractor transferred at price rather than cost, in noncompliance FAR 31.205-26(e), "Material Costs."</p>	

<b>Audit Report No. 01721-2022D17200001</b>	<b>Date:</b> February 24, 2023
<b>Subject:</b> Independent Audit Report on Proposed Amounts in Contractor's Request for Equitable Adjustment Proposals	
<b>Prepared for:</b> U.S. Army Corps of Engineers (USACE)	
<b>Report:</b> €23.8 Million Total Questioned Costs	
<p>The DCAA identified €23.8 million (Euros) in questioned costs related to labor, other direct costs (ODCs), and subcontract costs. The DCAA's significant findings included €7.4 million of questioned labor costs, €6.4 million of questioned ODCs, and €3.6 million of questioned subcontract costs that the contractor either duplicated or was unable to provide supporting documentation for, in noncompliance with FAR 31.201-2, "Determining Allowability;" FAR 31.201-3, "Determining Reasonableness;" and FAR 31.201-4, "Determining Allocability."</p>	

<b>Audit Report No. 03971-2021B10100863</b>	<b>Date:</b> February 28, 2023
<b>Subject:</b> Independent Audit Report on Proposed Corporate Allocations to Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2021	
<b>Prepared for:</b> Defense Contract Management Agency (DCMA)	
<b>Report:</b> \$10.8 Million Total Questioned Costs	
<p>The DCAA identified \$15.5 million in questioned corporate allocations and a \$4.7 million upward adjustment to corporate allocations. The DCAA's significant findings included \$14.7 million related to a gain on the contractor's investment in a spin-off company for which the contractor failed to provide a credit to the government, in noncompliance with FAR 31.205-16(a), "Gains and Losses on Disposition or Impairment of Depreciable Property or Other Capital Assets." Other significant findings included \$778,000 in year-end journal entries for which the contractor was unable to provide supporting documentation, in noncompliance with FAR 31.201-2, "Determining Allowability."</p>	

## Contract Audits and Information<sup>1</sup>

During the reporting period, the Defense Contract Audit Agency (DCAA) completed 805 contract audits.

Type of Audit <sup>2</sup>	Reports Issued	Dollars Examined (in Millions)	Questioned Costs <sup>3</sup> (in Millions)	Funds Put to Better Use (in Millions)
Incurring Costs, Operations Audits, Special Audits	470	\$23,589.9	\$302.8	— <sup>4</sup>
Forward Pricing Proposals	204	18,687.7	—	\$1,466.3 <sup>5</sup>
Cost Accounting Standards	130	26.6	3.6	—
Defective Pricing	1	— <sup>6</sup>	—	—
<b>Total</b>	<b>805</b>	<b>\$42,304.2</b>	<b>\$306.4</b>	<b>\$1,466.3</b>

<sup>1</sup> This schedule represents DCAA contract audit reports issued during the 6 months ending March 31, 2023. This schedule includes any audits that the DCAA performed on a reimbursable basis for other government agencies and the associated statistics may also be reported in other OIGs' Semiannual Reports to Congress. Both "Questioned Costs" and "Funds Put to Better Use" represent potential cost savings. Because of limited time between availability of management information system data and legislative reporting requirements, there is minimal opportunity for the DCAA to verify the accuracy of reported data. Accordingly, submitted data is subject to change based on subsequent DCAA authentication. The total number of assignments completed during the 6 months ending March 31, 2023, was 4,577. Some completed assignments do not result in a report issued because they are part of a larger audit or because the scope of the work performed does not constitute an audit or attestation engagement under generally accepted government auditing standards, so the number of audit reports issued is less than the total number of assignments completed.

<sup>2</sup> This schedule represents audits performed by the DCAA summarized into four principal categories.

**Incurring Costs** – Audits of direct and indirect costs charged to Government contracts to determine that the costs are reasonable, allocable, and allowable as prescribed by the Federal Acquisition Regulation, Defense Federal Acquisition Regulation Supplement, and provisions of the contract. Also included under incurred cost audits are Operations Audits, which evaluate a contractor's operations and management practices to identify opportunities for increased efficiency and economy; and Special Audits, which include audits of terminations and claims.

**Forward Pricing Proposals** – Audits of estimated future costs of proposed contract prices, proposed contract change orders, costs for re-determinable fixed-price contracts, and costs incurred but not yet covered by definitized contracts.

**Cost Accounting Standards** – A review of a contractor's cost impact statement required due to changes to disclosed practices, failure to consistently follow a disclosed or established cost accounting practice, or noncompliance with a cost accounting standard regulation.

**Defective Pricing** – A review to determine whether contracts are based on current, complete, and accurate cost or pricing data (the Truth in Negotiations Act).

<sup>3</sup> Questioned costs represent costs that the DCAA has questioned because they do not comply with rules, regulations, laws, or contractual terms.

<sup>4</sup> Represents recommendations associated with Operations Audits where the DCAA has presented to a contractor that funds could be used more effectively if management took action to implement cost reduction recommendations.

<sup>5</sup> Represents potential cost reductions that may be realized during contract negotiations.

<sup>6</sup> Defective pricing dollars examined are not reported because the original value was included in the audits associated with the original forward pricing proposals.

Source: The DoD OIG.

## Status of Action on Post-Award Contract Audits<sup>1</sup>

This appendix fulfills the requirement in DoD Instruction 7640.02, Enclosure 2, Section (1)(d).

Type of Audit <sup>2</sup>	Number of Reports	Costs Questioned <sup>7</sup> (in Millions)	Cost Sustained <sup>8</sup> (in Millions)
Open Reports:			
Within Guidelines <sup>2</sup>	198	\$813.7	N/A
Overage greater than 6 months <sup>3</sup>	615	\$5,867.1	N/A
Overage greater than 12 months <sup>4</sup>	404	\$3,594.3	N/A
Under Criminal Investigation <sup>5</sup>	54	\$242.5	N/A
In Litigation <sup>6</sup>	209	\$1,536.1	N/A
Total Open Reports	1,480	\$12,053.9	N/A
Dispositioned (Closed) Reports	372	\$1,346.4	\$364.8 (27.1%) <sup>9</sup>
<b>All Reports</b>	<b>1,852</b>	<b>\$13,400.4</b>	<b>N/A</b>

<sup>1</sup> We are reporting on the status of significant post-award contract audits in accordance with DoD Instruction 7640.02, "Policy for Follow-up on Contract Audit Reports," April 15, 2015. The data in the table represents the status of DCAA post-award reports, including reports on incurred costs, defective pricing, equitable adjustments, accounting and related internal control systems, and Cost Accounting Standard noncompliances. The DoD Components provided the data. We have not verified the accuracy of the provided data.

<sup>2</sup> Contracting officers assigned to take action on these reports met the resolution and disposition time frames established by Office of Management and Budget (OMB) Circular A-50, "Audit Follow-up," and DoD Instruction 7640.02. OMB Circular A-50 and DoD Instruction 7640.02 require that contracting officers resolve audit reports within 6 months. Generally, contracting officers resolve an audit when they determine a course of action that they document in accordance with agency policy. DoD Instruction 7640.02 also requires that a contracting officer disposition an audit report within 12 months. Generally, contracting officers disposition a report when they negotiate a settlement with the contractor, or they issue a final decision pursuant to the Disputes Clause.

<sup>3</sup> Contracting officers have not resolved these overage reports within the 6-month resolution requirement.

<sup>4</sup> Contracting officers have not dispositioned these overage reports within the 12-month disposition requirement.

<sup>5</sup> Contracting officers have deferred action on these reports until a criminal investigation is complete.

<sup>6</sup> Contracting officers have deferred action on these reports until related ongoing litigation is complete.

<sup>7</sup> Costs Questioned represents the amount of audit exception, potential cost avoidance, or recommended price adjustment in the audit report.

<sup>8</sup> Costs Sustained represents the questioned costs, potential cost avoidance, or recommended price adjustment sustained by contracting officers. Contracting officers report Cost Sustained when they disposition a report.

<sup>9</sup> For the 6-month period ended March 31, 2023, contracting officers sustained \$364.8 million (27.1 percent) of the \$1,346.4 million questioned in the dispositioned reports. The 27.1 percent sustention rate represents a decrease from the 33.4 percent rate reported for the period ended September 30, 2022.

Source: The DoD OIG.

## APPENDIX C: OPEN MATTERS FROM PRIOR REPORTING PERIODS

### Recommendations Made Before the Reporting Period for Which Corrective Action Had Not Been Completed as of March 31, 2023

The DoD OIG maintains a listing of all open DoD OIG recommendations on the DoD OIG website at <https://www.dodig.mil/Open-Recommendations/>.

### Statistical Tables Regarding Management Decisions and Final Actions

These statistical tables show management decisions and final actions on DoD OIG Reports as of March 31, 2023.

#### Management Decisions

During the reporting period, the DoD made a management decision on 63 DoD OIG audit and evaluation reports and advisories. A management decision is the evaluation by management of an establishment of the findings and recommendations included in an audit or evaluation report and the issuance of a final decision by management concerning its response to the findings and recommendations, including actions management agreed to take.

	Report	Disallowed Costs	Funds to be Put to Better Use
1	DODIG-2018-037, "Evaluation of the Long Range Strike-Bomber Program Security Controls," December 1, 2017	\$0	\$0
2	DODIG-2020-045, "Evaluation of the Military Service Capacity to Fill Combatant Command Requests for Counterintelligence Support," December 30, 2019	\$0	\$0
3	DODIG-2022-004, "Evaluation of the Department of Defense's Implementation of Oversight Provisions of Privatized Military Housing," October 21, 2021	\$0	\$0
4	DODIG-2022-030, "Evaluation of the Department of Defense's Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members," November 9, 2021	\$0	\$0
5	DODIG-2022-047, "Audit of TRICARE Telehealth Payments," February 3, 2022	\$0	\$0
6	DODIG-2022-061, "Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors," February 22, 2022	\$0	\$0
7	DODIG-2022-076, "Evaluation of Combatant Commands Communication Challenges with Foreign Partner Nations during Coronavirus Disease-2019 Pandemic and Mitigation Efforts," March 28, 2022	\$0	\$0
8	DODIG-2022-089, "Joint Audit of the Department of Defense and the Department of Veterans Affairs Efforts to Achieve Electronic Health Record System Interoperability," May 5, 2022	\$0	\$0
9	DODIG-2022-098, "Audit of North American Aerospace Defense Command and U.S. Northern Command Use of Coronavirus Aid, Relief, and Economic Security Act Funding," May 17, 2022	\$0	\$0
10	DODIG-2022-105, "Audit of the Reuse of Defense Logistics Agency Disposition Services Excess Property," June 15, 2022	\$0	\$0

	Report	Disallowed Costs	Funds to be Put to Better Use
11	DODIG-2022-122, "Audit of TRICARE Ambulance Transportation Reimbursements," August 17, 2022	\$0	\$0
12	DODIG-2022-126, "Audit of the Department of the Navy's Controls Over the Federal Employees' Compensation Act Program," September 7, 2022	\$0	\$0
13	DODIG-2023-001, "Quality Control Review of Grant Thornton LLP FY 2020 Single Audit of the United Service Organizations, Inc.," October 5, 2022	\$0	\$0
14	DODIG-2023-002, "The DoD's Accountability of Equipment Provided to Ukraine," October 6, 2022	\$0	\$0
15	DODIG-2023-003, "Management Advisory Regarding the Air Force's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA)," October 12, 2022	\$0	\$0
16	DODIG-2023-004, "Evaluation of the DoD Processes and Procedures to Alert DoD Officials in the Event the Presidential Emergency Satchel is Lost, Stolen, or Compromised," October 14, 2022	\$0	\$0
17	DODIG-2023-006, "Audit of Department of Defense Federal Mall Purchases," October 19, 2022	\$367,081	\$13,797,560
18	DODIG-2023-007, "Joint Evaluation of the National Security Agency's Integration of Artificial Intelligence," October 17, 2022	\$0	\$0
19	DODIG-2023-008, "Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel," October 25, 2022	\$0	\$0
20	DODIG-2023-009, "Transmittal of the Independent Auditor's Reports on the Defense Health Program Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
21	DODIG-2023-010, "Transmittal of the Independent Auditor's Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
22	DODIG-2023-011, "Transmittal of the Independent Auditor's Reports on the Defense Health Agency-Contract Resource Management Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
23	DODIG-2023-012, "Transmittal of the Independent Auditor's Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
24	DODIG-2023-013, "Transmittal of the Independent Auditor's Reports on the U.S. Special Operations Command Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
25	DODIG-2023-014, "Transmittal of the Independent Auditor's Report on the U.S. Department of the Army General Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 8, 2022	\$0	\$0
26	DODIG-2023-015, "Transmittal of the Independent Auditor's Report on the U.S. Department of the Army Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 8, 2022	\$0	\$0
27	DODIG-2023-016, "Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 10, 2022	\$0	\$0
28	DODIG-2023-017, "Transmittal of the Independent Auditor's Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0

# APPENDIX C

	Report	Disallowed Costs	Funds to be Put to Better Use
29	DODIG-2023-018, "Transmittal of the Independent Auditor's Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
30	DODIG-2023-019, "Transmittal of the Independent Auditor's Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 10, 2022	\$0	\$0
31	DODIG-2023-020, "Transmittal of the Independent Auditor's Report on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
32	DODIG-2023-021, "Transmittal of the Independent Auditor's Report on the Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
33	DODIG-2023-022, "Transmittal of the Independent Auditor's Report on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2022," November 7, 2022	\$0	\$0
34	DODIG-2023-023, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
35	DODIG-2023-024, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
36	DODIG-2023-025, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2022 and FY 2021," November 7, 2022	\$0	\$0
37	DODIG-2023-026, "Transmittal of the Independent Auditor's Report on the U.S. Army Corps of Engineers-Civil Works Financial Statements and Related Notes for FY 2022 and FY 2021," November 15, 2022	\$0	\$0
38	DODIG-2023-027, "Transmittal of the Independent Auditor's Report on the Defense Logistics Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers-Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021," November 18, 2022	\$0	\$0
39	DODIG-2023-028, "Transmittal of the Independent Auditor's Report on the U.S. Special Operations Command Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers-Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021," November 18, 2022	\$0	\$0
40	DODIG-2023-029, "Transmittal of the Independent Auditor's Report on the Defense Health Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers-Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021," November 18, 2022	\$0	\$0
41	DODIG-2023-030, "Transmittal of the Independent Auditor's Report on the U.S. Air Force Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers-Military Programs Financial Statements and Related Notes for FY 2022 and FY 2021," November 18, 2022	\$0	\$0
42	DODIG-2023-031, "Independent Auditor's Reports on the DoD FY 2022 and FY 2021 Financial Statements," November 15, 2022	\$0	\$0
43	DODIG-2023-033, "Management Advisory: The DoD's Compliance with Privacy Act Training Requirements Pursuant to the Federal Information Security Modernization Act of 2014," November 30, 2022	\$0	\$0
44	DODIG-2023-034, "Annual Report to Congress Regarding DoD's Progress on Implementing Fiscal Year 2021 National Defense Authorization Act Section 554 Requirements," December 1, 2022	\$0	\$0

	Report	Disallowed Costs	Funds to be Put to Better Use
45	DODIG-2023-035, "Insights on Telehealth Use and Program Integrity Risks Across Selected Health Care Programs During the Pandemic," December 1, 2022	\$0	\$0
46	DODIG-2023-036, "Audit of Vetting and Continuous Review of International Military Students Training in the United States," December 7, 2022	\$0	\$0
47	DODIG-2023-038, "Management Advisory: Evaluation of U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center (JMWC)," December 15, 2022	\$0	\$0
48	DODIG-2023-039, "Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2022 and FY 2021," December 15, 2022	\$0	\$0
49	DODIG-2023-042, "External Peer Review of the Army Internal Review Program," January 9, 2023	\$0	\$0
50	DODIG-2023-044, "Evaluation of Cybersecurity Controls on the DoD's Secure Unclassified Network," January 12, 2023	\$0	\$0
51	DODIG-2023-046, "Evaluation of Transfer of Combatant Command Responsibilities for Israel," February 21, 2023	\$0	\$0
52	DODIG-2023-047, "Summary of Reports and Testimonies Regarding DoD Cybersecurity from July 1, 2020, Through June 30, 2022," January 30, 2023	\$0	\$0
53	DODIG-2023-048, "Independent Auditor's Report on the FY 2022 DoD Detailed Accounting Reports," January 31, 2023	\$0	\$0
54	DODIG-2023-049, "Independent Auditor's Report on the FY 2022 DoD Budget Formulation Compliance Reports," January 31, 2023	\$0	\$0
55	DODIG-2023-050, "Management Advisory Memorandum for DoD Agreements for the Industry Connections (ICON) Initiative," February 3, 2023	\$0	\$0
56	DODIG-2023-051, "Evaluation of the Department of Defense's Interferometry Upgrades and Compliance with DoD Policy Requirements for Mitigating Supply Chain Risks and Foreign Influence," February 8, 2023	\$0	\$0
57	DODIG-2023-052, "Audit of the DoD's Compliance with Security Requirements When Using Commercial Cloud Services," February 15, 2023	\$0	\$0
58	DODIG-2023-053, "Evaluation of Army Prepositioned Stocks Issued in Response to Ukraine and the NATO Defense Forces," February 27, 2023	\$0	\$0
59	DODIG-2023-055, "Evaluation of the Army's Online Real Property Space Availability Application," March 8, 2023	\$0	\$0
60	DODIG-2023-056, "Audit of the Air Force Contract Augmentation Program's Oversight of Operation Allies Welcome Contracts at DoD Installations," March 17, 2023	\$0	\$0
61	DODIG-2023-058, "Quality Control Review of the BDO USA, LLP, FY 2021 Single Audit of Advanced Technology International," March 27, 2023	\$0	\$0
62	DODIG-2023-060, "Evaluation of a Classified Air Force Program," March 27, 2023	\$0	\$0
63	DODIG-2023-063, "Evaluation of DoD Voting Assistance Programs for Calendar Year 2022," March 30, 2023	\$0	\$0
	<b>Total</b>	<b>\$367,081</b>	<b>\$13,797,560</b>

During the reporting period, the DoD did not make a management decision on 34 DoD OIG audit and evaluation reports and advisories.

	Report
1	DODIG-2016-002, "DoD Needs a Comprehensive Approach to Address Workplace Violence," October 15, 2015
2	DODIG-2019-108, "Audit of the DoD's Management of the Third Party Collection Program for Medical Claims," September 16, 2019
3	DODIG-2020-063, "Audit of DoD Service-Disabled Veteran-Owned Small Business Contract Awards," February 18, 2020
4	DODIG-2020-066, "Audit of the Department of Defense Supply Chain Risk Management Program for Nuclear Command, Control, and Communications Systems," March 2, 2020
5	DODIG-2020-077, "Evaluation of Niger Air Base 201 Military Construction," March 31, 2021
6	DODIG-2020-106, "Evaluation of Security Controls for Intelligence, Surveillance, and Reconnaissance Supply Chains," July 22, 2020
7	DODIG-2021-095, "Audit of Accounting Corrections on the SF 1081," June 25, 2021
8	DODIG-2021-126, "Evaluation of the Department of Defense's Mitigation of Foreign Suppliers in the Pharmaceutical Supply Chain," September 20, 2021
9	DODIG-2021-135, "Management Advisory Regarding the Continued Use of Unauthorized "For Official Use Only" Markings and the Ineffective Implementation of the Controlled Unclassified Information Program," September 23, 2021
10	DODIG-2022-069, "Audit of Department of Defense Small Business Subcontracting Requirements," March 7, 2022
11	DODIG-2022-074, "Audit of Entitlements for Activated Army National Guard and Air National Guard Members Supporting the Coronavirus Disease-2019 Mission," March 30, 2022
12	DODIG-2022-075, "Evaluation of the Office of Net Assessment," March 25, 2022
13	DODIG-2022-077, "Evaluation of Integrated Undersea Surveillance System Capabilities," March 28, 2022
14	DODIG-2022-081, "Evaluation of Department of Defense Military Medical Treatment Facility Challenges During the Coronavirus Disease-2019 (COVID-19) Pandemic in Fiscal Year 2021," April 5, 2022
15	DODIG-2022-085, "Audit of the Army's Integrated Visual Augmentation System," April 20, 2022
16	DODIG-2022-086, "Evaluation of the Defense Logistics Agency Lifetime Buys of Parts Used in Intelligence, Surveillance, and Reconnaissance Systems," April 19, 2022
17	DODIG-2022-088, "Evaluation of the DoD's Actions to Develop Interoperable Systems and Tools for Forecasting Logistics Demand Across the Joint Logistics Enterprise," April 28, 2022
18	DODIG-2022-096, "Evaluation of the Air Force Selection Process for the Permanent Location of the U.S. Space Command Headquarters," May 11, 2022
19	DODIG-2022-107, "Audit of the Development and Maintenance of Department of Defense Security Classification Guides," June 21, 2022
20	DODIG-2022-115, "Evaluation of DoD Law Enforcement Organizations' Response to Active Shooter Incidents," August 11, 2022
21	DODIG-2022-117, "Evaluation of the August 29, 2021, Kinetic Strike in Kabul, Afghanistan," August 15, 2022
22	DODIG-2022-132, "Evaluation of Kinetic Targeting Processes in the U.S. Africa Command Area of Responsibility," September 19, 2022
23	DODIG-2022-135, "Evaluation of Aircraft High-Altitude Electromagnetic Pulse (HEMP) Life Cycle Testing and Test Facility Infrastructure," September 20, 2022
24	DODIG-2022-136, "Evaluation of the U.S. Special Operations Command Armed Overwatch Program," September 22, 2022

	Report
25	DODIG-2022-141, "Audit of the DoD Component Insider Threat Reporting to the DoD Insider Threat Management and Analysis Center," September 28, 2022
26	DODIG-2022-144, "Evaluation of the DoD's Implementation of the Military Leadership Diversity Commission's 2011 Report Recommendations and the DoD Diversity and Inclusion Strategic Plan for 2012 to 2017," September 30, 2022
27	DODIG-2023-040, "Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome," December 19, 2022
28	DODIG-2023-041, "Management Advisory: The DoD's Use of Mobile Applications," February 9, 2023
29	DODIG-2023-045, "Evaluation of Military Criminal Investigative Organizations' Major Procurement Fraud Programs," January 23, 2023
30	DODIG-2023-054, "Evaluation of the DoD's Response to Anomalous Health Incidents, or 'Havana Syndrome,'" March 9, 2023
31	DODIG-2023-057, "Audit of DoD Actions Taken to Implement Cybersecurity Protections Over DoD Remote Access Software in the Coronavirus Disease-19 Telework Environment," March 24, 2023
32	DODIG-2023-059, "Evaluation of the DoD's Management of Traumatic Brain Injury," March 28, 2023
33	DODIG-2023-061, "Audit of Military Department Climate Change Assessments and Adaptation Plans in the Southeastern Continental United States," March 28, 2023
34	DODIG-2023-062, "Management Advisory: The U.S. Transportation Command's Compliance with the Federal Information Security Modernization Act of 2014," March 31, 2023

## Final Actions

This table shows the status of DoD management actions on DoD OIG-issued audit and evaluation reports and the total dollar value of recommendations with disallowed costs and funds to be put to better use.

Status	Disallowed Costs	Funds to be Put to Better Use
Final action was taken on 82 audit and evaluation reports during the reporting period		
(i) Dollar value of disallowed costs	\$973,037	
(ii) Dollar value of costs not disallowed	\$4,546,000	
(iii) Dollar value of disallowed costs and funds to be put to better use not yet recovered or written off by management	\$362,739	\$0
(iv) Dollar value of recommendations that were completed	\$973,037	\$316,603,990
(v) Dollar value of recommendations that management concluded should not or could not be implemented or completed	\$0	\$0
No final action had been taken on 285 audit and evaluation reports by the end of the reporting period <sup>1</sup>	\$4,308,785,949 <sup>2</sup>	\$1,581,817,234 <sup>3</sup>

<sup>1</sup> Total value of disallowed costs and funds to be put to better use cannot be determined until the recommended management actions are completed.

<sup>2</sup> Of the 285 open reports, there were 16 reports with estimated monetary benefits of \$4.3 billion in questioned costs. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

<sup>3</sup> Of the 285 open reports, there were 8 reports with estimated monetary benefits of \$1.6 billion in funds that could be put to better use. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

**Final Action** – The completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit or evaluation report. In the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

**Disallowed Cost** – A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.

**Funds to Be Put to Better Use** – Funds that could be used more efficiently if management of an entity took actions to start and complete the recommendation, including (1) reductions in outlays; (2) deobligation of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the operations of the entity, a contractor, or grantee; (5) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (6) any other savings that specifically are identified.

## Statements for Recommendations Made Before the Reporting Period for Which Final Action Had Not Been Taken as of March 31, 2023<sup>1,2,3</sup>

**Report:** D-2006-077, DoD Personnel Security Clearance Process at Requesting Activities, 4/19/2006

**Reason Action Not Completed:** The Army is revising Army Regulation 380-67, "Personnel Security Program," January 24, 2014, to include information on security clearance systems and training requirements. The regulation is undergoing another Army-wide staffing review due to the addition of new guidelines and the modification of current procedures. The Army Publishing Directorate is reviewing the changes based on new directorate requirements, which could take 9 months to complete. Estimated completion date is December 31, 2023.

**Principal Action Office:** Army

**Report:** D-2009-062, Internal Controls Over DoD Cash and Other Monetary Assets, 3/25/2009

**Reason Action Not Completed:** The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, established five disbursement cash accounts but has not provided evidence to support that it has been documenting cash balances held outside of the U.S. Treasury. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, established a working group with the Office of Management and Budget, the U.S. Treasury, and the Defense Finance and Accounting Service to address these recommendations and additional concerns. The working group took action, but has not completed all four phases of its plan. Estimated completion date is June 30, 2023.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** D-2011-060, Marine Corps Inventory of Small Arms Was Generally Accurate but Improvements Are Needed for Related Guidance and Training, 4/22/2011

**Reason Action Not Completed:** The Marine Corps issued Marine Administrative Message 329/21 on July 7, 2021,

to address arms, ammunition, and explosives physical security policy; provide small arms accountability guidance; and identify required training and education. However, the Marine Corps has not updated Marine Corps Order 5530.14A, "Marine Corps Physical Security Program Manual," June 5, 2009, to ensure it is consistent with Marine Corps Order 8300.1D, "Marine Corps Serialized Small Arms/Light Weapons Accountability Program (MCSSAAP)," February 16, 2012.

**Principal Action Office:** Marine Corps

**Report:** DODIG-2013-031, Audit of the F-35 Lightning II Autonomic Logistics Information Systems (ALIS), 12/10/2012

**Reason Action Not Completed:** The F-35 Joint Program Office has not provided a modified contract to include security architecture tests for all systems that affect ALIS and any new systems that process or maintain Government data. In addition, the F-35 Joint Program Office did not provide the checklists used for software approval.

**Principal Action Office:** F-35 Joint Program Office

**Report:** DODIG-2013-070, Defense Agencies Initiative Did Not Contain Some Required Data Needed to Produce Reliable Financial Statements, 4/19/2013

**Reason Action Not Completed:** The Director, Business Processes and Systems Modernization, stated that, until the majority of DoD systems are upgraded to collect costs based on missions and output performance measures, revision of the DoD Financial Management Regulation to report the Statement of Net Cost in any other manner would be misleading or confusing. The Director also stated that the office will leverage a pilot program with the U.S. Treasury to produce standardized financial statements across the DoD. If successful, the pilot program could be used as the new Statement of Net Cost beginning in third quarter FY 2023. Throughout FY 2023, the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, plans to remap the Statement of Net Cost, reconcile data against the Statement of Net Cost, and start a working group to implement the remapping across DoD Components. Estimated completion date is September 30, 2023.

<sup>1</sup> We excluded 57 reports because a management decision was made in the past year or a management decision had not been made as of March 31, 2023.

<sup>2</sup> Dollar value of questioned costs and funds that could be put to better use are noted, as applicable.

<sup>3</sup> For summaries that do not include an estimated completion date, the Principal Action Office did not provide a date.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** DODIG-2013-097, Improvements Needed in the Oversight of the Medical-Support Services and Award-Fee Process Under the Camp As Sayliyah, Qatar, Base Operation Support Services Contract, 6/26/2013

**Reason Action Not Completed:** The Army suspended revision of Army Regulation 40-68 due to the pending publication of updated DoD Instruction 6025.13, "Medical Quality Assurance and Clinical Quality Management in the Military Health System." The Army is reviewing a plan to implement the DoD OIG recommendation by only hiring personal services physician assistants. Estimated completion date is no later than 24 months after issuance of DoD Instruction 6025.13.

**Principal Action Office:** Army

**Report:** DODIG-2013-100, Contract Administration of the Subsistence Prime Vendor Contract for Afghanistan Improved, but Additional Actions Are Needed, 7/2/2013

**Potential Monetary Benefits:** \$631,700,000 (Funds Put to Better Use)

**Reason Action Not Completed:** The recovery of premium transportation fees and refund to the Army has been in litigation. The U.S. Court of Appeals for the Federal Circuit upheld the Defense Logistics Agency's claim against the contractor to recover premium transportation fees; however, the contractor may proceed to seek a judicial review of the decision by a higher court.

**Principal Action Office:** Defense Logistics Agency

**Report:** DODIG-2013-112, Assessment of DoD Long-Term Intelligence Analysis Capabilities, 8/5/2013

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

**Report:** DODIG-2013-119, Better Procedures and Oversight Needed to Accurately Identify and Prioritize Task Critical Assets, 8/16/2013

**Reason Action Not Completed:** Personnel for the Office of the Under Secretary of Defense for Policy stated that the comprehensive program review process to verify that the critical asset identification and

prioritization process is working effectively is no longer a requirement but have not provided support for this statement.

**Principal Action Office:** Assistant Secretary of Defense for Homeland Defense and Hemispheric Affairs

**Report:** DODIG-2013-130, Army Needs to Improve Controls and Audit Trails for the General Fund Enterprise Business System Acquire-to-Retire Business Process, 9/13/2013

**Reason Action Not Completed:** The Business Intelligence team within the General Fund Enterprise Business System is coordinating with the product director and key stakeholders to finalize the methodology and document the requirements, fields, and variables necessary for developing the Real Property Asset Management Business Intelligence report. The Army is executing a 3-year plan to validate the Accountable Property System of Record data for all real property assets. An independent public accounting firm, KPMG, determined that the condition identified by the DoD OIG still exists and reissued Notice of Findings and Recommendations GG-2022-15.

**Principal Action Office:** Army

**Report:** DODIG-2014-049, DoD Considered Small Business Innovation Research Intellectual Property Protections in Phase III Contracts, but Program Improvements Are Needed, 3/27/2014

**Reason Action Not Completed:** The Small Business and Technology Partnerships Office collaborated with the Air Force Small Business Office and the Small Business Administration to develop clarifying guidance for several Phase III-related issues. Defense Pricing and Contracting issued a deviation memorandum to the DoD acquisition community as an interim solution to enable contracting officers to include the updated intellectual property protection language in Small Business Innovation Research contracts. On December 19, 2022, the Defense Acquisition Regulation Council published a proposed Defense Federal Acquisition Regulation Supplement rule (Case D2019-D043) to address the issue. The public comment period was extended to March 20, 2023. Once the Supplement is updated, the Small Business and Technology Partnerships Office will work with Defense Pricing and Contracting to make the DoD Small Business Innovation Research/Small Business Technology Transfer community aware that

the change is in effect and ready for implementation. Estimated completion date is October 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering

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**Report:** DODIG-2014-055, Investigation of a Hotline Allegation of a Questionable Intelligence Activity Concerning the Joint IED Defeat Organization (JIEDDO) Counter-IED Operations/Intelligence Integration Center (COIC), 4/4/2014

**Reason Action Not Completed:** The Defense Threat Reduction Agency's Charter (DoD Directive 5105.62) is under review by the Director of Administration and Management, before coordination within the Assistant Secretary of Defense for Nuclear, Chemical, and Biological Defense Programs and the Under Secretary of Defense for Acquisition and Sustainment for approval. After approval, DoD Directive 5105.62 will receive a formal review across the DoD. Estimated completion date is July 31, 2023.

**Principal Action Office:** Defense Threat Reduction Agency

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**Report:** DODIG-2014-060, An Assessment of Contractor Personnel Security Clearance Processes in the Four Defense Intelligence Agencies, 4/14/2014

**Reason Action Not Completed:** The Under Secretary of Defense for Intelligence and Security delayed updates to DoD Manual 5200.02, "Procedures for the DoD Personnel Security Program (PSP)," October 29, 2020, due to the requirement to incorporate investigation standards and continuous vetting. National-level policy requirements are still in development. Estimated completion date is September 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security, DoD Office of General Counsel

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**Report:** DODIG-2014-090, Improvements Needed in the General Fund Enterprise Business System Budget-to-Report Business Process, 7/2/2014

**Reason Action Not Completed:** The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) has not configured the General Fund Enterprise Business System and other financial systems and processes to comply with the U.S. Standard General Ledger requirements at the transaction level. In addition, the Army has not fully analyzed all financial processes to determine whether transactions are

recorded in accordance with U.S. Standard General Ledger requirements.

**Principal Action Office:** Army

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**Report:** DODIG-2014-093, Inspection of the Armed Forces Retirement Home, 7/23/2014

**Reason Action Not Completed:** In October 2022, the Armed Forces Retirement Home (AFRH) submitted a draft update of DoD Instruction 1000.28 that included its process for applying applicable DoD and VA standards that would be followed by the AFRH with regard to non-medical operations. This recommendation will remain open until the revised DoD Instruction 1000.28 has been finalized and published.

**Principal Action Office:** AFRH

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**Report:** DODIG-2014-100, Assessment of DoD Wounded Warrior Matters: Selection and Training of Warrior Transition Unit and Wounded Warrior Battalion Leaders and Cadre, 8/22/2014

**Reason Action Not Completed:** The Marine Corps has not provided evidence to support: 1) the results of the Wounded Warrior Regiment staffing and manning requirements (based on the operational planning team efforts and independent review of current operating resources); 2) the selection, screening, and assignment process for Enlisted Active Component Marines filling Wounded Warrior Battalions positions; or 3) a standard process whereby regiment and battalion leaders can interview potential Enlisted Active Component Marine Corps candidates for Wounded Warrior Battalions to ensure they are the "best fit" and most qualified.

**Principal Action Office:** Marine Corps

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**Report:** DODIG-2014-101, Delinquent Medical Service Accounts at Brooke Army Medical Center Need Additional Management Oversight, 8/13/2014

**Potential Monetary Benefits:** \$69,184,113 (Funds Put to Better Use)

**Reason Action Not Completed:** Officials from the Defense Health Agency and the Military Service Uniform Business Office are working together to develop a plan to review and process the delinquent medical service accounts debt.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2014-121, Military Housing Inspections—Japan, 9/30/2014

**Reason Action Not Completed:** On February 1, 2022, the Office of the Assistant Secretary of Defense for Readiness issued the policy memorandum “Standards and Guidance for Managing Environmental Health Hazards in Department of Defense Housing,” which provides guidance for environmental health and safety personnel supporting military installation management of environmental health hazards in both accompanied and unaccompanied DoD housing. The Military Departments are required to implement and follow the general procedures for managing DoD residents’ concerns for potential environmental health risks in DoD housing and apply the specific standards, guidance, and procedures for managing moisture and mold, lead-based paint, radon, and asbestos-containing materials. These processes, standards, and guidance will be incorporated into updates of DoD Instruction 6055.01, “DoD Safety and Occupational Health (SOH) Program,” October 14, 2014, and DoD Instruction 6055.05, “Occupational and Environmental Health (OEH),” November 11, 2008, by March 31, 2024.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2015-002, Assessment of DoD-Provided Healthcare for Members of the United States Armed Forces Reserve Components, 10/8/2014

**Reason Action Not Completed:** The Defense Health Agency continues to work with Service officials, who believe standardized DoD line of duty forms should remain at the Service level. An ultimate decision to have a DoD form accompanying a Service Component-specific DoD Instruction and processes may be unattainable and the standardized form would remain at the Service level. Estimated completion date is December 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2015-016, Department of Defense Suicide Event Report (DoDSER) Data Quality Assessment, 11/14/2014

**Reason Action Not Completed:** The Office of the Assistant Secretary of Defense for Health Affairs has not implemented guidance that requires each

suicide event involving a member of a covered Military Service to be reviewed by a multidisciplinary board established at the command or installation level, or by the Chief of the covered Military Service. The DoD OIG recommendations to update guidance and procedures are now combined with DoD’s actions to meet the requirements under the FY 2021 National Defense Authorization Act pertaining to suicide events. A new DoD instruction entered the Washington Headquarters Services coordination process in early 2023. The DoD instruction is expected to be published by December 29, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs, Army

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**Report:** DODIG-2015-052, Air Force Life Cycle Management Center’s Management of F119 Engine Spare Parts Needs Improvement, 12/19/2014

**Reason Action Not Completed:** The Air Force has not provided support to show how it inspected and accepted the F119 spare parts purchased by Pratt and Whitney to ensure the spare parts conformed with contract quality and quantity requirements. The Air Force continues to develop a feasible solution for acceptance of the F119 spare parts purchased by Pratt and Whitney to ensure the spare parts conform to contract quality and quantity requirements.

**Principal Action Office:** Air Force

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**Report:** DODIG-2015-056, Opportunities to Improve the Elimination of Intragovernmental Transactions in DoD Financial Statements, 12/22/2014

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is deploying the U.S. Treasury’s G-Invoicing tool as the long-term solution for the exchange of buyer/seller transactions. The G-Invoicing tool has had several developmental enhancements and changes to the current functionality. While base vendor solutions were first delivered in March 2021 and continued through the remainder of FY 2022, additional customization is needed to meet DoD requirements, extending the timeline. Estimated completion date is October 31, 2024.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2015-057, Audit of a Classified Program, 12/19/2014

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

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**Report:** DODIG-2015-062, DoD Needs Dam Safety Inspection Policy to Enable the Services to Detect Conditions That Could Lead to Dam Failure, 12/31/2014

**Reason Action Not Completed:** The Office of the Deputy Assistant Secretary of Defense for Construction is working with the U.S. Army Corps of Engineers to develop and field the BUILDER Sustainment Management System's inspection module for water retention structures. A module within the system will incorporate the Federal Guidelines for Dam Safety. Estimated completion is FY 2025.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2015-064, Assessment of Intelligence Support to In-Transit Force Protection, 1/2/2015

**Reason Action Not Completed:** The Office of the Under Secretary of Defense for Intelligence and Security has not provided a revised memorandum of understanding between the Bureau of Diplomatic Security, the Department of State, and the Under Secretary of Defense for Intelligence and Security that reflects DoD policy and requirements. The draft memorandum of understanding is in formal coordination.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

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**Report:** DODIG-2015-065, Evaluation of the Defense Sensitive Support Program, 1/5/2015

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

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**Report:** DODIG-2015-070, Evaluation of Alternative Compensatory Control Measures Program, 1/28/2015

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Policy

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**Report:** DODIG-2015-090, Evaluation of Aircraft Ejection Seat Safety When Using Advanced Helmet Sensors, 3/9/2015

**Reason Action Not Completed:** The Air Force continues to coordinate updates to the Joint Service Specification Guide 2010-11, "Crew Systems, Emergency Egress Handbook," October 1998, to reflect changes in policy and technology and is working through differences on interpretation of requirements and their impact on escape system performance. Estimated completion date is November 30, 2023.

**Principal Action Office:** Air Force

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**Report:** DODIG-2015-102, Additional Actions Needed to Effectively Reconcile Navy's Fund Balance With Treasury Account, 4/3/2015

**Reason Action Not Completed:** The Navy is working with the Defense Finance and Accounting Service and the Office of the Under Secretary of Defense (Comptroller/Chief Financial Officer, DoD, to develop improved Fund Balance With Treasury reconciliation capabilities in Advana. Estimated completion date is September 30, 2023.

**Principal Action Office:** Navy

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**Report:** DODIG-2015-111, F-35 Engine Quality Assurance Inspection, 4/27/2015

**Reason Action Not Completed:** The F-35 Joint Program Office did not award the Lot 15 to 17 Propulsion Production Contract, which was to include changes to the requirements of the F-35 Critical Safety Item Statement of Work. These changes should ensure that the program processes and specifications meet the intent of the Joint Critical Safety Item Instruction and supplemental guidance of the Joint Aeronautical Commanders Group Aviation Critical Safety Item Management Handbook. The definitization for Lot 15 to 17 was delayed multiple times which led the F-35 Joint Program Office to request to separate proposed requirements to allow for an expedited proposal process for Critical Safety Item requirements. The F-35 Joint Program Office plans to include the Critical Safety Item Statement of Work update into the contract through a follow-on modification. However, the F-35 Joint Program Office personnel were not able to estimate the amount of time the definitization will take in order to modify the contract.

**Principal Action Office:** F-35 Joint Program Office

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**Report:** DODIG-2015-114, Navy Officials Did Not Consistently Comply With Requirements for Assessing Contractor Performance, 5/1/2015

**Reason Action Not Completed:** Naval Sea Systems Command has not provided policies that require a 120-day Contractor Performance Assessment Reporting System (CPARS) reporting requirement. Also, the Naval Sea Systems Command has not developed and implemented procedures for contract registration, including procedures to validate that personnel properly register contracts or to require CPARS training modules on quality and narrative writing as well as periodic refresher training. Estimated completion date is March 30, 2023.

**Principal Action Office:** Navy

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**Report:** DODIG-2015-128, Army Needs to Improve Processes Over Government-Furnished Material Inventory Actions, 5/21/2015

**Reason Action Not Completed:** The Army continues to develop the Total Asset Visibility–Contractor Logistics Modernization Program module, which will track receipt, acceptance, and consumption of government-furnished material. However, such inventory will not be appropriately valued until the Army establishes a deemed cost to support opening balances. Also, the Army will need to direct contractor use through a contract clause, which will not be inserted into appropriate contracts until their current periods of performance are completed. Estimated completion date is August 31, 2025.

**Principal Action Office:** Army

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**Report:** DODIG-2015-134, Assessment of the U.S. Theater Nuclear Planning Process, 6/18/2015

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Joint Chiefs of Staff, U.S. Central Command

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**Report:** DODIG-2015-142, Navy’s Contract/Vendor Pay Process Was Not Auditable, 7/1/2015

**Reason Action Not Completed:** Navy officials are staffing a draft instruction that will update the Navy Operational Test Readiness Review process. Since August 2020, the Navy Enterprise Resource Planning system has implemented new processes and functionality to ensure timely processing of Wide Area Work Flow transactions for firm-fixed-priced services, source acceptance material contracts, and grants. These newly implemented processes ensure compliance with the Statement of Federal Financial Accounting Standards 1. In addition, the

Navy is updating the Wide Area Work Flow interface with the Navy Enterprise Resource Planning system to accepted standards. Additional functionality is required for destination acceptance material and contract financing-type contracts. Implementation of the remaining functionality has been delayed to allow the Navy to complete other strategic efforts for system migrations. Estimated completion date is November 30, 2024.

**Principal Action Office:** Navy

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**Report:** DODIG-2015-143, Patriot Express Program Could Be More Cost-Effective for Overseas Permanent Change of Station and Temporary Duty Travel, 7/6/2015

**Reason Action Not Completed:** The Navy Personnel Command must implement remaining corrective actions to appropriately staff Navy passenger transportation offices and comply with revised policy in Office of the Chief of Naval Operations Instruction 4650.15C, “Navy Passenger Travel,” September 22, 2020. The Navy Personnel Command has secured funding and is working to advertise and hire the required personnel to fill existing vacancies at the Navy Passenger Transportation offices and resume implementation efforts for remaining corrective actions. The Naval Supply Systems Command and Navy Personnel Command will reevaluate the status of personnel actions and training to determine an implementation schedule by July 31, 2023.

**Principal Action Office:** Navy

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**Report:** DODIG-2015-148, Rights of Conscience Protections for Armed Forces Service Members and Their Chaplains, 7/22/2015

**Reason Action Not Completed:** The Navy has not finalized revisions to Navy Instruction 1730.08B, “Accommodation of Religious Practices,” March 28, 2021, to include the updated guidance regarding religious accommodations in DoD Instruction 1300.17, “Religious Liberty in the Military Services,” September 1, 2020. Estimated completion date is October 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Navy

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**Report:** DODIG-2015-168, Air Force Commands Need to Improve Logical and Physical Security Safeguards That Protect SIPRNET Access Points, 9/10/2015

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

**Report:** DODIG-2015-181, Continental United States Military Housing Inspections–Southeast, 9/24/2015

**Reason Action Not Completed:** The Assistant Secretary of the Army for Installations, Energy, and Environment completed initial staffing of draft Army Regulation 210-XX to ensure that Army publications properly and consistently address radon assessment and mitigation requirements. Army Regulation 210-XX is targeted for issue by fourth quarter FY 2023. The Navy’s last remaining corrective action to address fire-protection deficiencies is scheduled to be completed by September 30, 2023.

**Principal Action Office:** Army, Navy

**Report:** DODIG-2016-002, DoD Needs a Comprehensive Approach to Address Workplace Violence, 10/15/2015

**Reason Action Not Completed:** Defense Pricing and Contracting cannot seek a modification to the Defense Federal Acquisition Regulation Supplement to establish a requirement to train DoD contractor personnel on recognizing and preventing violence in the workplace until the issuance of revised DoD Instruction 5205.16, “Countering The Insider Threat in the DoD.” DoD Instruction 5205.16 is expected to be issued by December 31, 2023. Once issued, Defense Pricing and Contracting can propose an update to the Defense Federal Acquisition Regulation Supplement.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Intelligence and Security

**Report:** DODIG-2016-026, Combat Mission Teams and Cyber Protection Teams Lacked Adequate Capabilities and Facilities to Perform Missions, 11/24/2015

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Navy, Marine Corps

**Report:** DODIG-2016-054, Navy Controls for Invoice, Receipt, Acceptance, and Property Transfer System Need Improvement, 2/25/2016

**Reason Action Not Completed:** The Navy has not provided evidence that supports the implementation of its procedures for out-processing users who leave commands.

**Principal Action Office:** Navy

**Report:** DODIG-2016-064, Other Defense Organizations and Defense Finance and Accounting Service Controls Over High-Risk Transactions Were Not Effective, 3/28/2016

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided a formal DoD strategy for how the Defense Finance and Accounting Service and the Other Defense Organizations plan to provide detail-level data and correct and reduce problem disbursements in a timely manner.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** DODIG-2016-079, Delinquent Medical Service Accounts at Landstuhl Regional Medical Center Need Additional Management Oversight, 4/28/2016

**Potential Monetary Benefits:** \$4,287,000 (Funds Put to Better Use)

**Reason Action Not Completed:** Officials from the Defense Health Agency and Military Service Uniform Business Office are working together to develop a plan to review and process the delinquent medical service accounts debts that remain open. Estimated completion date is May 31, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

**Report:** DODIG-2016-081, Evaluation of U.S. Intelligence and Information Sharing with Coalition Partners in Support of Operation Inherent Resolve, 4/25/2016

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Policy

**Report:** DODIG-2016-086, DoD Met Most Requirements of the Improper Payments Elimination and Recovery Act in FY 2015, but Improper Payment Estimates Were Unreliable, 5/3/2016

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, continues working to implement appropriate control measures in the population review processes to ensure all applicable payments are included and reliable improper payment estimates are generated and reported. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is developing end-to-end processes that will document the reconciliation of the universe

of transactions. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2016-098, Evaluation of Foreign Officer Involvement at the United States Special Operations Command, 6/15/2016

**Reason Action Not Completed:** In August 2020, draft DoD Directive 5230.20 was staffed through the DoD formal coordination process. Comments received to the draft were not fully adjudicated in time to meet Washington Headquarters Services issuance deadline due to staffing constraints, the COVID-19 pandemic, and the DoD's ongoing response to the situation in Ukraine. In December 2022, the Defense Technology Security Administration hired personnel to manage efforts to publish the directive. The new estimated completion date is May 2024.

**Principal Action Office:** Under Secretary of Defense for Policy

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**Report:** DODIG-2016-108, Army Needs Greater Emphasis on Inventory Valuation, 7/12/2016

**Reason Action Not Completed:** The Army has not provided evidence that Army Materiel Command Regulation 750-55, "U.S. Army Materiel Command Organic Industrial Base (OIB) Operations Management," May 16, 2019, was updated to include procedures for computing inventory valuation at moving average cost, monitoring moving average cost values, and making supported corrections of moving average cost values.

**Principal Action Office:** Army

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**Report:** DODIG-2016-114, Actions Needed to Improve Reporting of Marine Corps, Navy, and Air Force Operating Materials and Supplies, 7/26/2016

**Reason Action Not Completed:** The Air Force is working to establish interfaces with service providers and contractor systems to improve the flow of data from all field-level locations. The improved data flow will assist in finalizing a transaction level reconciliation from the field level to the general ledger in General Accounting and Finance System—Reengineered. The Deputy Assistant Secretary of the Air Force for Financial Operations has not been able to properly reconcile ending balances to the Air Force accountable property system of record since the property system

experienced issues calculating the correct beginning and ending balances. However, the Air Force has reconciled period activities and developed roll forward reconciliations to address beginning and ending balance issues and their monthly/quarterly reconciliations. In addition, the Air Force is enhancing the accountable property system of record reconciliations with updated General Accounting and Finance System—Reengineered posting logic. Estimated completion date is July 20, 2023.

**Principal Action Office:** Air Force

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**Report:** DODIG-2016-126, Improvements Needed In Managing the Other Defense Organizations' Suspense Accounts, 8/25/2016

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the Office of Management and Budget and the U.S. Treasury, established Federal Insurance Corporation Act, Federal Income Tax Withholdings, and Thrift Savings Plan suspense accounts, and the DoD has used those accounts. However, recent DoD OIG work identified a significant error rate of transactions listed in Treasury Index 97 suspense accounts. Additionally, an independent public accounting firm, KPMG, determined that the condition identified by the DoD OIG still exists and reissued Notice of Findings and Recommendations AWC-2022-N0148.

**Principal Action Office:** Defense Finance and Accounting Service

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**Report:** DODIG-2016-133, Evaluation of Integrated Tactical Warning/Attack Assessment Ground-Based Radars, 9/8/2016

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

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**Report:** DODIG-2017-004, Summary Report—Inspections of DoD Facilities and Military Housing and Audits of Base Operations and Support Services Contracts, 10/14/2016

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not incorporated the requirements in the September 10, 2013, "Standardizing Facility Condition Assessments," and April 29, 2014, "Facility Sustainment and Recapitalization Policy," policy memorandums into permanent DoD policy to address systemic problems with facility maintenance across the DoD.

The development of a DoD instruction is on hold pending a decision on establishing an Executive Agent designation to oversee the BUILDER Sustainment Management System. In addition, the Army has not provided evidence to support it is performing comprehensive, independent inspections of at least two installations each year to verify compliance with all applicable health and safety requirements.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Army

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**Report:** DODIG-2017-038, Assessment of Warriors in Transition Program Oversight, 12/31/2016

**Reason Action Not Completed:** The Office of the Deputy Assistant Secretary of Defense for Health Services Policy and Oversight continues to update DoD Instruction 1300.24. Estimated completion date is August 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2017-045, Medical Service Accounts at U.S. Army Medical Command Need Additional Management Oversight, 1/27/2017

**Potential Monetary Benefits:** \$40,212,000 (Funds Put to Better Use)

**Reason Action Not Completed:** Officials from the Defense Health Agency and the Military Service Uniform Business Office are working together to develop a plan to review and process the delinquent medical service accounts debt.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2017-057, Army Officials Need to Improve the Management of Relocatable Buildings, 2/16/2017

**Reason Action Not Completed:** Corrective actions are still ongoing to update Army Regulation 420-1, "Army Facilities Management," March 31, 2019, to align the Army's definition of relocatable buildings to the definition in DoD Instruction 4165.56, "Relocatable Buildings," June 23, 2022. The Army will reclassify the six relocatable buildings as real property once it issues the updated relocatable policy. Estimated completion date is September 30, 2023.

**Principal Action Office:** Army

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**Report:** DODIG-2017-063, Surface Electronic Warfare Improvement Program, 3/13/2017

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Navy

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**Report:** DODIG-2017-067, Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Reports, 3/16/2017

**Reason Action Not Completed:** The Navy is undergoing a transition in financial management systems from the Standard Accounting and Reporting System to the Navy Enterprise Resource Planning system. The Navy is building a coding structure to be incorporated into the financial management process and standard operating procedures. Full operational capability is expected by December 30, 2023.

**Principal Action Office:** Navy

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**Report:** DODIG-2017-069, Ineffective Fund Balance with Treasury Reconciliation Process for Army General Fund, 3/23/2017

**Reason Action Not Completed:** Long-term Army corrective actions are still ongoing to implement system changes to standardize data and document system posting logic. Estimated completion is March 31, 2023.

**Principal Action Office:** Army

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**Report:** DODIG-2017-078, The DoD Did Not Comply with the Improper Payment Elimination and Recovery Act in FY 2016, 5/8/2017

**Reason Action Not Completed:** The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, continues implementing appropriate control measures in the population review processes to ensure all applicable payments are included and reliable improper payment estimates are generated and reported in accordance with all Improper Payments Elimination and Recovery Act and Office of Management and Budget requirements. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, conducted risk assessments or improper payment estimate reporting for all 11 DoD programs required to report estimated improper unknown payment rates. At that time, only limited reporting of the Defense Health Agency's administrative costs in the Military Health Benefits program was available. This process is ongoing. Estimated completion date is September 30, 2023. The DoD OIG is currently

conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2017-092, Audit of the Defense Contract Audit Agency Field Detachment, 6/14/2017

**Reason Action Not Completed:** The Defense Contract Audit Agency is waiting for the DoD Special Access Program Central Office to establish necessary measures to identify classified and special access program contracts with the individual special access program security offices. Once the DoD Special Access Program Central Office establishes necessary measures for the Defense Contract Audit Agency, the Defense Contract Audit Agency can fully implement a process for annual planning and coordination. Estimated completion date is April 28, 2023.

**Principal Action Office:** Defense Contract Audit Agency

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**Report:** DODIG-2017-099, Evaluation of Department of Defense Efforts to Build Counterterrorism and Stability Operations Capacity of Foreign Military Forces with Section 1206/2282 Funding, 7/21/2017

**Reason Action Not Completed:** The Defense Security Cooperation Agency has not completed compliance with the directives and procedures necessary to implement 10 U.S.C. § 2282.

**Principal Action Office:** Defense Security Cooperation Agency

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**Report:** DODIG-2017-106, Evaluation of the Air Force and Navy Explosive Ordnance Disposal Capabilities to Respond to a Nuclear Weapon Accident or Incident, 7/28/2017

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Joint Chiefs of Staff, Navy, Air Force

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**Report:** DODIG-2017-107, Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets, 8/7/2017

**Reason Action Not Completed:** Full reconciliation of Found-in-Collection artifacts will not be completed

until the baseline inventory is complete. The Navy anticipates a full inventory will be completed by December 31, 2031.

**Principal Action Office:** Navy

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**Report:** DODIG-2017-108, United States Transportation Command Triannual Reviews, 8/9/2017

**Reason Action Not Completed:** The U.S. Transportation Command has not developed and implemented processes and procedures to execute the Dormant Account Review Quarterly process as recommended to improve the DoD's ability to execute all available appropriations before expiration and ensure remaining obligations are valid and support accurate financial and budgetary reporting. Estimated completion date is March 31, 2023.

**Principal Action Office:** U.S. Transportation Command

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**Report:** DODIG-2017-114, Documentation to Support Costs for Army Working Capital Fund Inventory Valuation, 8/24/2017

**Reason Action Not Completed:** The Army has not developed and implemented policy to maintain credit values given for returns for credit and unserviceable credit transactions within the Army Materiel Command. Estimated completion date is April 30, 2023.

**Principal Action Office:** Army

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**Report:** DODIG-2017-121, U.S. Africa Command's Management of Acquisition and Cross-Servicing Agreements, 9/21/2017

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment is reviewing the implementation and execution of the acquisition and cross-servicing agreement authority and is formulating updates to DoD Directive 2010.9. The Office of the Under Secretary of Defense for Acquisition and Sustainment is working with the Military Services and the Joint Staff to ensure all DoD Components authorized to execute transactions under the acquisition and cross-servicing agreements or implement acquisition and cross-servicing agreements have adequate training programs. Estimated completion date is September 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Navy

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**Report:** DODIG-2017-123, The Troops-to-Teachers Program, 9/28/2017

**Reason Action Not Completed:** All efforts to implement corrective actions were paused due to the Defense-Wide Review's decision to end the Troops-to-Teachers program by October 1, 2020. However, on December 27, 2021, the FY 2022 National Defense Authorization Act reauthorized the Troops-to-Teachers program after the DoD ended the program in FY 2021. Congress directed the DoD to continue the program until at least July 1, 2025, and submit a full analysis of the program by December 2022 and annually thereafter. The FY 2022 National Defense Authorization Act did not provide funding to restart the Troop-to-Teachers program; therefore, the DoD is reviewing program requirements and determining funding levels before submitting an out-of-cycle funding request to Congress.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2018-018, Implementation of the DoD Leahy Law Regarding Allegations of Child Sexual Abuse by Members of the Afghan National Defense and Security Forces, 11/16/2017

**Reason Action Not Completed:** The Under Secretary of Defense for Policy has not issued DoD Instruction 2110.A, "Implementation of DoD Leahy Law Restrictions on Assistance to Foreign Security Forces."

**Principal Action Office:** Under Secretary of Defense for Policy

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**Report:** DODIG-2018-035, Evaluation of Fingerprint Card and Final Disposition Report Submissions by Military Service Law Enforcement Organizations, 12/4/2017

**Reason Action Not Completed:** The Army has not revised Regulation 190-45 to require submission of fingerprint cards to the Federal Bureau of Investigation when probable cause is established. The Air Force, Navy, and Marine Corps have not confirmed that all fingerprint cards and final disposition reports for individuals investigated for, or convicted of, qualifying offenses before 1998 were reported to the FBI.

**Principal Action Office:** Army, Navy, Air Force, Marine Corps

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**Report:** DODIG-2018-036, DoD's Response to the Patient Safety Elements in the 2014 Military Health System Review, 12/14/2017

**Reason Action Not Completed:** The data system issue at sites that have implemented the new Military Health System GENESIS was resolved, which enabled calculation of the Madigan Army Medical Center PSI-90 metric. The Office of the Assistant Secretary of Defense for Health Affairs is working toward providing a summary and supporting documentation to close this recommendation.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2018-037, Evaluation of the Long Range Strike-Bomber Program Security Controls, 12/1/2017

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

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**Report:** DODIG-2018-041, The Defense Finance and Accounting Service Financial Reporting Process for Other Defense Organizations' General Funds, 12/15/2017

**Reason Action Not Completed:** The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, and Defense Finance and Accounting Service are continuing to work toward the full migration of the Department 97 Reconciliation and Reporting Tool into the Advana web-based application. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, indicated that three pilot entities have been identified and transitioned into the Advana tool that started with the FY 2022 Period 1 (October) reconciliations.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2018-042, Evaluation of Army Recovered Chemical Warfare Materiel Response Actions, 12/14/2017

**Reason Action Not Completed:** The Army indicated that updating DoD Manual 5101.17 and revising Engineering Pamphlet 75-1-3 have been delayed pending the DoD update of DoD Directive 5101.17E, "Roles and Responsibilities Associated with the Recovery of Chemical Warfare Materiel," May 11, 2016, Change 3.

**Principal Action Office:** Army

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**Report:** DODIG-2018-047, Followup to Under Secretary of Defense for Intelligence Evaluation, 12/18/2017

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

**Report:** DODIG-2018-063, Navy and Marine Corps Management of Relocatable Buildings, 1/29/2018

**Reason Action Not Completed:** Revisions to Chief of Naval Operations Instruction 11010.33C, "Procurement, Lease and Use of Relocatable Buildings," March 7, 2006; Marine Corps Order 11000.12, Appendix G, "Interim Relocatable Facilities Policy and Procedures," September 8, 2014; and Marine Corps Headquarters GF-6, "Real Estate and Real Property Accountability Handbook," December 2013, to reflect recent updates made to DoD Instruction 4165.56, "Relocatable Buildings," June 23, 2022, are ongoing. Training of Department of Public Works personnel on the proper classification of relocatable buildings cannot be conducted until final guidance is published. Estimated completion date is October 1, 2023.

**Principal Action Office:** Navy, Marine Corps

**Report:** DODIG-2018-077, Financial Management and Contract Award and Administration for the Armed Forces Retirement Home, 2/21/2018

**Reason Action Not Completed:** The Armed Forces Retirement Home has revised DoD Instruction 1000.28, "Armed Forces Retirement Home," February 1, 2010, and sent the draft revision to Washington Headquarters Service and the Office of the Director for Administration and Management for review.

**Principal Action Office:** Armed Forces Retirement Home

**Report:** DODIG-2018-092, DoD Emergency Management Programs in the U.S. Africa Command, 3/28/2018

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not published an updated DoD Instruction 6055.17 or issued an assessment process because both are in formal coordination. Estimated completion date is June 1, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

**Report:** DODIG-2018-099, Army Internal Controls over Foreign Currency Accounts and Payments, 3/29/2018

**Reason Action Not Completed:** The Army has not configured the general ledger systems to record the

foreign currency fluctuation to the same fiscal year as the underlying obligation, in accordance with DoD 7000.14-R, "DoD Financial Management Regulation," volume 6a, chapter 7. Estimated completion date is September 30, 2025.

**Principal Action Office:** Army

**Report:** DODIG-2018-109, Protection of Patient Health Information at Navy and Air Force Military Treatment Facilities, 5/2/2018

**Reason Action Not Completed:** The San Diego Naval Medical Center has not obtained appropriate waivers for systems that do not support the use of Common Access Cards. Also, the Navy has not provided vulnerability scan results that demonstrate that the Naval Hospital Camp Pendleton and San Diego Naval Medical Center mitigated known vulnerabilities and approved a plan of action and milestones for vulnerabilities that the medical treatment facilities could not mitigate in a timely manner.

**Principal Action Office:** Navy

**Report:** DODIG-2018-110, Defense Contract Management Agency's Information Technology Contracts, 4/25/2018

**Potential Monetary Benefits:** \$74,393,223 (Questioned Costs)

**Reason Action Not Completed:** The Defense Contract Management Agency has not developed internal controls to ensure that Defense Contract Management Agency contracting officials develop performance work statements for service acquisitions or ensure that contracting officer's representatives or contracting officers perform inspections, monitor contractor performance on service contracts, and develop quality assurance surveillance plans for all service acquisitions.

**Principal Action Office:** Defense Contract Management Agency

**Report:** DODIG-2018-117, Department of the Navy Qualified Recycling Programs, 5/10/2018

**Reason Action Not Completed:** Development and issuance of draft Commander, Navy Installations Command Instruction 11350.XX, "Integrated Solid Waste Management," was delayed due to ongoing significant revisions to DoD Instruction 4715.23, "Integrated Recycling and Solid Waste Management," August 31, 2018. Commander, Navy Installations Command estimates that its draft instruction

will be completed 60 days after the revised DoD Instruction 4715.23 has been published.

**Principal Action Office:** Navy, Marine Corps

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**Report:** DODIG-2018-120, The Treasury Index 97 Cash Management Report, 5/23/2018

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, issued a memorandum requiring disbursing officers and disbursing accountable officials to provide daily reporting to the U.S. Treasury. However, these requirements were not incorporated into the DoD Financial Management Regulation. The Office of the Under Secretary and the Defense Finance and Accounting Service are jointly developing a comprehensive tool that will provide transaction-level details needed to fully reconcile Fund Balance With Treasury. Both organizations are piloting the use of Advana to consolidate and reconcile Treasury Index 97 related financial data, but Advana is not fully operational. Once fully operational, entities will transition to the Advana solution in a phased approach. Estimated completion date is December 31, 2025.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Navy; Defense Finance and Accounting Service

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**Report:** DODIG-2018-122, U.S. Strategic Command Facility Construction Project, 5/31/2018

**Reason Action Not Completed:** The Assistant Secretary of Defense for Energy, Installations, and Environment has not provided evidence to support the development of guidance establishing metrics for financial risk management parameters and triggers, including threshold changes to scope, cost, or timeline; emerging issues; dispute resolution; and statutory reporting requirements when higher headquarters engagement is required. The U.S. Air Force Civil Engineer Center has not finished program life-cycle evaluations to determine the success of the Cost Estimating Improvement Program. The collection and analysis of metrics will require a 4-year evaluation cycle based on planning, programming, design, and execution timelines. Estimated completion date is September 30, 2025.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Army, Air Force

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**Report:** DODIG-2018-125, The Fort Bliss Hospital Replacement Military Construction Project, 6/6/2018

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not developed guidance for the roles, responsibilities, deciding officials for key segments of a facility construction project, and metrics, including financial risk management parameters and triggers. The final draft of U.S. Army Corps of Engineers guidance to improve technical expertise and discipline for medical infrastructure projects, improve understanding of performance specifications and extensions of design, and include performance metrics for projecting a project at risk, is pending management review and approval. Estimated completion date is June 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Army

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**Report:** DODIG-2018-129, Department of the Navy Civilian Pay Budget Process, 6/20/2018

**Reason Action Not Completed:** The Marine Corps migrated its legacy financial systems to the Defense Agencies Initiative in FY 2022, with the goal to process and report financial transactions completely and accurately during the 2-year audit cycle ending in FY 2023. The Marine Corps actions are ongoing with Headquarters, U.S. Marine Corps Programs and Resources Department to provide information and supporting documentation on the processes used to determine budgeted civilian pay funding levels using full-time equivalents calculated based on projected hours to be worked, as required by Office of Management and Budget Circular No. A-11, "Preparation, Submission, and Execution of the Budget," June 2015. Estimated completion date is April 30, 2023.

**Principal Action Office:** Marine Corps

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**Report:** DODIG-2018-132, Management of Army Equipment in Kuwait and Qatar, 6/29/2018

**Reason Action Not Completed:** The Army has not updated guidance with procedures to ensure 100-percent accountability of Army Prepositioned Stock equipment. All recommended Army Regulations are going through the Army Publishing Directorate policy update process. The Army updated Army Regulations to further define Stock Record Officer for Army Prepositioned Stocks. Estimated completion date is May 31, 2023.

**Principal Action Office:** Army

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**Report:** DODIG-2018-141, United States Marine Corps Aviation Squadron Aircraft Readiness Reporting, 8/8/2018

**Reason Action Not Completed:** The Marine Corps has developed procedures to verify completeness and accuracy of readiness reports; however, it has not provided support that the procedures have been implemented. In addition, documentation is required to support training implementation.

**Principal Action Office:** Marine Corps

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**Report:** DODIG-2018-142, U.S. Africa Command and U.S. European Command Integration of Operational Contract Support, 8/9/2018

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. European Command, U.S. Africa Command

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**Report:** DODIG-2018-145, Air Force C 5 Squadrons' Capability to Meet U.S. Transportation Command Mission Requirements, 8/13/2018

**Reason Action Not Completed:** The Air Force has not completed a review that focuses on proper future maintenance authorization ratios for the C-5. Estimated completion date is June 30, 2023.

**Principal Action Office:** Air Force

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**Report:** DODIG-2018-151, Military Sealift Command's Maintenance of Prepositioning Ships, 9/24/2018

**Potential Monetary Benefits:** \$544,743,015 (Questioned Costs)

**Reason Action Not Completed:** Military Sealift Command is incrementally updating the technical drawings and manuals for its prepositioning fleet subject to receiving additional requested funding and expects to complete all updates by FY 2024. The Military Sealift Command did not ensure that contracting officers appointed qualified contracting personnel to conduct regular surveillance of contractors at sea and during shipyard availabilities. In addition, the Military Sealift Command did not provide evidence that contracting officer's representatives or contracting officer's technical representatives executed quality assurance using a quality assurance surveillance plan.

**Principal Action Office:** Navy

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**Report:** DODIG-2018-159, Evaluation of the Integrated Tactical Warning and Attack Assessment System, 9/26/2018

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. Space Command

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**Report:** DODIG-2018-160, Evaluation of the Space-Based Segment of the U.S. Nuclear Detonation Detection System, 9/28/2018

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Cost Assessment and Program Evaluation

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**Report:** DODIG-2019-004, DoD Oversight of Bilateral Agreements With the Republic of the Philippines, 11/2/2018

**Reason Action Not Completed:** The Marine Corps has not provided evidence to support that the Acquisition and Cross-Servicing Agreement Finance program manager has completed Joint Knowledge Online-Training.

**Principal Action Office:** Marine Corps

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**Report:** DODIG-2019-016, DoD Actions Taken to Implement the Cybersecurity Information Sharing Act of 2015, 11/8/2018

**Reason Action Not Completed:** Revision of DoD Instruction 8530.01, "Cybersecurity Activities Support to DoD Information Network Operations," July 25, 2017, is dependent on the publication of both the DoD Manual 8530.01, "Cybersecurity Activities Support Procedures" and Directive-Type Memorandum 187, "DoD Cybersecurity Services Performed for Cloud Service Offerings," which are in process.

**Principal Action Office:** DoD Chief Information Officer

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**Report:** DODIG-2019-032, Evaluation of Combatant Command Intelligence Directorate Internal Communications Processes, 12/4/2018

**Reason Action Not Completed:** The Under Secretary of Defense for Intelligence and Security has not issued draft DoD Instruction 3305.XX, "DoD Intelligence and Security Training." DoD Instruction 3305.XX is under internal review with the Office of the Under Secretary of Defense for Intelligence and Security. Once completed, the instruction will need a legal sufficiency review before formal coordination will begin. Estimated completion date is September 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

**Report:** DODIG-2019-034, Security Controls at DoD Facilities for Protecting Ballistic Missile Defense System Technical Information, 12/10/2018

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

**Report:** DODIG-2019-037, DoD Management of Software Applications, 12/13/2018

**Reason Action Not Completed:** The DoD Chief Information Officer has not provided support that an initial inventory of DoD business and information technology software has been completed, or that it is tracking application rationalization metrics to measure progress in eliminating unnecessary applications.

**Principal Action Office:** DoD Chief Information Officer

**Report:** DODIG-2019-038, Followup of Delinquent Medical Service Account Audits, 12/19/2018

**Reason Action Not Completed:** The Defense Health Agency Uniform Business Office is implementing a corrective action plan to address the backlog of old and current delinquent accounts for all medical treatment facilities. The plan includes details for how medical treatment facilities will implement the established policy, including identifying the proper authority by which medical treatment facilities can obtain approval to terminate the debt.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

**Report:** DODIG-2019-039, Reporting of Improper Payments for the Defense Finance and Accounting Service Commercial Pay Program, 12/21/2018

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not developed and implemented an annual review process of the Defense Finance and Accounting Service Commercial Pay Program to identify all types of payments made across DoD Components. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, also has not verified that existing risk assessments and sampling plans covered all defined commercial payment types or updated risk assessments and sampling plans for program segments that experienced a significant change in legislation or a significant increase in funding level. Estimated completion date is November 30, 2023. The DoD OIG is currently conducting its annual Improper Payments

Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** DODIG-2019-041, DoD Civilian Pay Budgeting Process, 1/3/2019

**Reason Action Not Completed:** Corrective actions are ongoing to update the DoD Financial Management Regulation, volume 2A, chapters 1 and 3, to include: 1) recurring instructions from the Budget Estimate Submission guidance and President's Budget guidance that are not unique to a particular year; 2) a guide from the Defense Finance and Accounting Service payroll system's gross reconciliation codes to the OP-8 and OP-32 budget exhibit line items and personnel categories; 3) further clarification for calculating full-time equivalents and straight-time hours worked; and 4) a requirement to include variable costs in the Services' and Defense agencies' budget requests. Estimated completion date is August 31, 2023.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** DODIG-2019-042, Evaluation of Social Media Exploitation Procedures Supporting Operation Inherent Resolve, 12/28/2018

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Army

**Report:** DODIG-2019-047, Navy and Marine Corps Backup Aircraft and Depot Maintenance Float for Ground Combat and Tactical Vehicles, 1/18/2019

**Reason Action Not Completed:** The Commander, Naval Air Systems Command has not provided a final approved version of the F/A-18E/F life cycle sustainment plan. The Marine Corps Installations and Logistics Deputy Commandant has not provided documentation demonstrating the initiation and completion of depot maintenance float allowance annual reviews.

**Principal Action Office:** Navy, Marine Corps

**Report:** DODIG-2019-054, Evaluation of Special Access Programs Industrial Security Program, 2/11/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

**Report:** DODIG-2019-055, Evaluation of Integrated Joint Special Technical Operations, 2/11/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Joint Chiefs of Staff; Under Secretary of Defense for Policy; Director, DoD Special Access Program Central Office

**Report:** DODIG-2019-056, Accounting and Financial Reporting for the Military Housing Privatization Initiative, 2/12/2019

**Reason Action Not Completed:** The Assistant Secretary of Defense for Sustainment is developing policy specific to projects with Government Direct Loans and Government Loan Guarantees. Estimated completion date is May 31, 2023.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Under Secretary of Defense for Acquisition and Sustainment; Army; Air Force

**Report:** DODIG-2019-062, Audit of Management of Government-Owned Property Supporting the F-35 Program, 3/13/2019

**Potential Monetary Benefits:** \$2,087,515,481 (Questioned Costs)

**Reason Action Not Completed:** The Office of the Under Secretary of Defense for Acquisition and Sustainment has not reviewed the accounting and management actions of the F-35 Program Office. The F-35 Joint Program Office has not established a government-furnished property list compliance process and contract documentation that shows the results of the implemented process. The F-35 Joint Program Office has not implemented procedures for inputting data into the accountable property system of record and transitioned contractor-acquired property procured to government-furnished property from past F-35 contracts.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, F-35 Joint Program Office

**Report:** DODIG-2019-063, Followup Audit on the Military Departments' Security Safeguards Over Secret Internet Protocol Router Network Access Points, 3/18/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** DoD Chief Information Officer, Army, Navy, Air Force

**Report:** DODIG-2019-065, Evaluation of DoD Voting Assistance Programs for 2018, 3/25/2019

**Reason Action Not Completed:** The U.S. Southern Command has not provided a written voting plan in accordance with DoD Instruction 1000.04, "Federal Voting Assistance Program (FVAP)," November 12, 2019.

**Principal Action Office:** U.S. Southern Command

**Report:** DODIG-2019-071, Evaluation of DoD Component Responsibilities for Counterintelligence Support for the Protection of Defense Critical Infrastructure, 4/5/2019

**Reason Action Not Completed:** The Office of the Under Secretary of Defense for Intelligence and Security is updating DoD Instruction 5240.24, "Counterintelligence (CI) Activities Supporting Research, Development, and Acquisition (RDA)," June 8, 2011, to align with the DoD Counterintelligence Strategy, 2021-2031.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

**Report:** DODIG-2019-073, Audit of Payments to the DoD for Medical Services Provided to Department of Veterans Affairs Beneficiaries at Selected Army Medical Centers, 4/8/2019

**Reason Action Not Completed:** The Defense Health Agency has not identified the system errors that prevented the billing and payment of inpatient professional fees or corrected the system errors that prevented billing and payment of inpatient professional fees. In addition, the Defense Health Agency has not coordinated with other sharing sites to determine whether those sites were affected by the error and whether personnel at those sites implemented corrective action. Also, the Defense Health Agency has not developed and issued guidance to other impacted sites to bill for any previously unbilled care.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

**Report:** DODIG-2019-075, Evaluation of Military Services' Law Enforcement Responses to Domestic Violence Incidents, 4/19/2019

**Reason Action Not Completed:** The Secretaries of the Army, Navy, and Air Force have not provided evidence to support that they have completed a comprehensive review of all criminal investigative databases and files to verify that all subjects of domestic violence incidents

from 1998 to present were titled and indexed in the Defense Central Index of Investigations. The Navy and Marine Corps have not provided evidence to support that they have collected and submitted subject fingerprint cards and final disposition reports to the Federal Bureau of Investigation's Criminal Justice Information Services Division database. Marine Corps Installations Command has not titled and indexed all subjects in the Defense Central Index of Investigations.

**Principal Action Office:** Army, Navy, Air Force, Marine Corps

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**Report:** DODIG-2019-076, Evaluation of Missile Defense Agency, Pentagon Force Protection Agency, and Defense Commissary Agency Use of Their Authorities to Conduct Counterintelligence Inquiries, 4/16/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Missile Defense Agency

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**Report:** DODIG-2019-078, Evaluation of the Air Force's Implementation of DoD OIG Recommendations Concerning Modifications of the Integrated Tactical Warning and Attack Assessment (ITW/AA) Mobile Ground System, 4/17/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

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**Report:** DODIG-2019-079, Audit of the Identification and Training of DoD's Operational Contract Support Workforce, 4/16/2019

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment continues working to publish guidance to clarify minimum training requirements for personnel working within the Operational Contract Support functional area. The Under Secretary of Defense for Acquisition and Sustainment plans to publish a DoD-wide Operational Contract Support training guidance/memorandum, which will be supplemented by a new Chairman of the Joint Chiefs of Staff Manual on Operational Contract Support training standards. Estimated completion date is July 30, 2024.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2019-081, Audit of Training Ranges Supporting Aviation Units in the U.S. Indo-Pacific Command, 4/17/2019

**Reason Action Not Completed:** The DoD will use the Joint Operational Training Infrastructure Strategy training solutions to mitigate gaps over a 10-year timeframe. DoD is revising DoD Directive 1322.18, "Military Training," October 3, 2019, to update DoD training policies. DoD Instruction 3200.21, "Sustaining Access to the Live Training Domain," November 30, 2017, is currently in revision. DoD Instruction 1322.XX, "Synthetic and Blended – Live, Virtual, Constructive Training," is in development. Estimated completion date is third quarter Fiscal Year 2024.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2019-084, Evaluation of the Operations and Management of Military Cemeteries, 5/20/2019

**Reason Action Not Completed:** The Navy has not published updated cemetery regulations to implement DoD Instruction 1300.31, which provides guidance on the operation, management, accountability, and inspections of military cemeteries.

**Principal Action Office:** Navy

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**Report:** DODIG-2019-085, Audit of the Defense Security Cooperation Agency–Security Assistance Accounts, 5/8/2019

**Potential Monetary Benefits:** \$736,000,000 (Funds Put to Better Use)

**Reason Action Not Completed:** The Defense Security Cooperation Agency is working to implement corrective action plans, which include developing a comprehensive accounting and reporting process, performing quarterly inspections of DoD and contractor facilities to monitor Special Defense Acquisition Fund inventory, and improving the management of overaged transactions so that the data and supporting documentation are readily available in a single location.

**Principal Action Office:** Defense Security Cooperation Agency

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**Report:** DODIG-2019-087, Audit of the DoD's FY 2018 Compliance With the Improper Payments Elimination and Recovery Act Requirements, 5/15/2019

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support that the processes the Defense Finance and Accounting Service

implemented to obtain and test the Commercial Pay and Travel programs population for FY 2021 use the actual paid amounts from every system. The Defense Finance and Accounting Service has not implemented additional control measures and included all necessary payments in the Military Pay, Civilian Pay, and Military Retirement populations, and reported accurate improper payment estimates in the Agency Financial Report. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2019-088, Evaluation of DoD Efforts to Combat Trafficking in Persons in Kuwait, 6/11/2019

**Reason Action Not Completed:** The Army has not provided support that the contracting officer has ensured that quality assurance surveillance plans are prepared and include appropriate methods for monitoring contractor performance regarding trafficking in persons for all contracts that require surveillance plans.

**Principal Action Office:** Army

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**Report:** DODIG-2019-091, Evaluation of the DoD's Management of Opioid Use Disorder for Military Health System Beneficiaries, 6/10/2019

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs has not provided a copy of the updated DoD Instruction 1010.0, the Defense Health Agency Procedural Instruction 1010.04, and a list of policies requiring a modification and copies of the updated policies. Additionally, the Navy has not updated policies that apply to the Marine Corps Substance Abuse Counseling Centers.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs, Navy

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**Report:** DODIG-2019-093, Evaluation of U.S. European Command's Nuclear Command and Control Between the President and Theater Nuclear Forces, 6/10/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Army, Air Force, U.S. European Command

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**Report:** DODIG-2019-094, Audit of F-35 Ready-For-Issue Spare Parts and Sustainment Performance Incentive Fees, 6/13/2019

**Reason Action Not Completed:** The F-35 Joint Program Office has not assigned contracting officer's representatives to provide oversight at all F-35 sites and collected contractor performance data from contracting officer's representatives and the Defense Contract Management Agency to identify systemic contractor performance problems.

**Principal Action Office:** F-35 Joint Program Office

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**Report:** DODIG-2019-105, Audit of Protection of DoD Controlled Unclassified Information on Contractor-Owned Networks and Systems, 7/23/2019

**Reason Action Not Completed:** The DoD Chief Information Officer is pursuing the publication of a final rather than interim rule, in Title 32 of the Code of Federal Regulations to establish Cybersecurity Maturity Model Certification 2.0 program requirements. This change in approach is anticipated to add approximately 12 months to the timeline for publication of a final rule. In addition, the estimated publication date of the proposed final rule resulting from Federal Acquisition Regulation Case 2017-016, "Controlled Unclassified Information," is second quarter FY 2023.

**Principal Action Office:** DoD Chief Information Officer, Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2019-106, Audit of the DoD's Management of the Cybersecurity Risks for Government Purchase Card Purchases of Commercial Off-the-Shelf Items, 7/26/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Secretary of Defense, DoD Chief Information Officer, Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2019-107, Evaluation of Combatant Commands' Insider Threat Programs, 7/30/2019

**Reason Action Not Completed:** The Combatant Commands have requested funding to hire Insider Threat program managers and will be able to complete the recommendation once funding is available. COVID-19 restrictions limited opportunities to train formally selected personnel on the 13 DoD Insider Threat Management and Analysis Center thresholds

required for the personnel to have access to the system. Estimated completion date is June 2023.

**Principal Action Office:** DoD Chief Information Officer, U.S. European Command, U.S. Special Operations Command, U.S. Southern Command

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**Report:** DODIG-2019-108, Audit of the DoD's Management of the Third Party Collection Program for Medical Claims, 9/16/2019

**Potential Monetary Benefits:** \$70,714,306 (Funds Put to Better Use)

**Reason Action Not Completed:** The Defense Health Agency began the process of designing custom reporting tools that include metrics to assist with measuring timely and accurate filing of claims as outlined by third-party insurance requirements and Defense Health Agency Procedures. However, the Defense Health Agency has not provided evidence to support that these reports are being produced, analyses showing that the reports are effective in measuring timely and accurate filing of claims, or a list of actions that will be taken to resolve untimely and inaccurate filing of claims. The Defense Health Agency plans to develop a report to assist with the identification of patient category code errors and guidance on procedures to correct patient category. The Defense Health Agency started to review patient category code errors at medical treatment facilities. However, the Defense Health Agency has not provided evidence of its findings or the written guidance on procedures to correct patient category codes. Estimated completion date is May 5, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2019-112, Audit of TRICARE Payments for Health Care Services and Equipment That Were Paid Without Maximum Allowable Reimbursement Rates, 8/20/2019

**Reason Action Not Completed:** The Defense Health Agency has not issued a revised TRICARE policy to incorporate wording regarding reasonable cost and being a prudent buyer similar to the related clauses in Title 42 Code of Federal Regulations 405.502 and Centers for Medicare and Medicaid Services Publication 15-1, "Provider Reimbursement Manual."

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2019-127, Audit of Access Controls in the Defense Logistics Agency's Commercial and Government Entity Code Program, 9/30/2019

**Reason Action Not Completed:** Report is For Official Use Only Law Enforcement Sensitive. Estimated completion date is June 30, 2023.

**Principal Action Office:** Defense Logistics Agency

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**Report:** DODIG-2019-128, Audit of U.S. Army Corps of Engineers Oversight of Contracts for Repair and Restoration of the Electric Power Grid in Puerto Rico, 9/30/2019

**Potential Monetary Benefits:** \$29,200,000 (Questioned Costs)<sup>4</sup>

**Reason Action Not Completed:** The Defense Contract Audit Agency is working with the U.S. Army Corps of Engineers and a contractor to finalize a review of all labor and material costs under contract W912EP-18-C-0003 and preparing an after-action report that will include lessons learned. In addition, the U.S. Army Corps of Engineers finalized a forensic audit and the results are undergoing a legal review before executing a final contract closeout. The U.S. Army Corps of Engineers Director of Contracting is also preparing an after-action report based on the results of the forensic audit to communicate the corrective actions needed to ensure future responses to contingency operations are executed consistently. Estimated completion date is March 31, 2023.

**Principal Action Office:** Army

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**Report:** DODIG-2020-003, Audit of the DoD's Use of Additive Manufacturing for Sustainment Parts, 10/17/2019

**Reason Action Not Completed:** The Marine Corps established an interim digital repository to store and share additive manufacturing parts produced that is progressing through the developmental phases. The prototype, Other Transaction Authority, was completed on June 26, 2022, and the transition to production will begin in calendar year 2023. Estimated completion date is October 1, 2024. In addition, the Under Secretary of Defense for Research and Engineering, Navy, and Marine Corps have not provided documentation verifying that they have

<sup>4</sup> Federal Emergency Management Agency officials provided the funds to U.S. Army Corps of Engineers (USACE) for the disaster relief response mission and the funds will not benefit the DoD. The DoD OIG will work with the Department of Homeland Security OIG to ensure that any disaster relief funds USACE contracting officials determine as unallowable are recouped from the contractors and returned to the Federal Emergency Management Agency or the Department of Treasury.

developed an estimate of the appropriate funding and staffing levels to pursue benefits of additive manufacturing throughout the DoD.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering, Navy, Marine Corps

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**Report:** DODIG-2020-029, Audit of a Classified Program, 11/13/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

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**Report:** DODIG-2020-030, Audit of Navy and Defense Logistics Agency Spare Parts for F/A-18 E/F Super Hornets, 11/19/2019

**Reason Action Not Completed:** The F/A-18 E/F Program Office (PMA-265) has not provided evidence to support that it has developed and implemented its Obsolescence Management Plan to minimize the impact of the obsolete parts.

**Principal Action Office:** Navy

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**Report:** DODIG-2020-039, Combatant Command Integration of Space Operations Into Military Deception Plans, 12/13/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Classified

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**Report:** DODIG-2020-045, Evaluation of the Military Service Capacity to Fill Combatant Command Requests for Counterintelligence Support, 12/30/2019

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Army, Navy

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**Report:** DODIG-2020-046, Audit of the DoD Personal Property Program Related to Household Goods Shipments, 1/6/2020

**Reason Action Not Completed:** The U.S. Transportation Command is pursuing a Customer Satisfaction Survey contract. Rather than continuing to struggle with the survey in-house, the U.S. Transportation Command is seeking to enlist an industry leader to introduce more user-friendly tools for customers to complete surveys. Estimated completion date is December 31, 2023.

**Principal Action Office:** U.S. Transportation Command

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**Report:** DODIG-2020-048, Audit of Controls Over Opioid Prescriptions at Selected DoD Military Treatment Facilities, 1/10/2020

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs converted Defense Health Agency Procedural Instruction 6025.04, "Pain Management and Opioid Safety in the Military Health System," June 8, 2018, to Defense Health Agency Administrative Instruction 6025.08, Pain Management and Opioid Safety in Military Medical Treatment Facilities," February 13, 2023. Actions are ongoing to fully implement updated requirements at the military medical treatment facilities. An internal review of liquid opioid prescriptions between the Composite Health Care System and the Military Health System (MHS) Genesis electronic health record system showed a significant increase in data validity in the prescriptions stored in MHS Genesis, with a reduction in both excessive quantities written and a reduction in the number of smaller quantities written for nonpediatric patients. The standardization of the metrics quantity field for liquid opioid prescriptions will not be completed until MHS Genesis is fully implemented and all legacy prescriptions are completed or expired. Estimated completion date is January 31, 2025.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2020-049, Evaluation of Defense Contract Management Agency Contracting Officer Actions on Penalties Recommended by the Defense Contract Audit Agency, 1/10/2020

**Reason Action Not Completed:** The Defense Contract Management Agency has updated its manual content for the supervisory review process area and is in the process of coordinating policy issuance.

**Principal Action Office:** Defense Contract Management Agency

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**Report:** DODIG-2020-056, Audit of Readiness of *Arleigh Burke*-Class Destroyers, 1/31/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Navy

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**Report:** DODIG-2020-060, Audit of Contract Costs for Hurricane Recovery Efforts at Navy Installations, 2/12/2020

**Potential Monetary Benefits:** For Official Use Only.

**Reason Action Not Completed:** The Defense Contract Audit Agency conducted an independent audit of costs paid under task order N4008518F6819. The contractor disagreed with the Defense Contract Audit Agency's audit findings, and the Navy is conducting further analysis and seeking additional clarification from the contractor to resolve the disagreement.

**Principal Action Office:** Navy

**Report:** DODIG-2020-063, Audit of DoD Service-Disabled Veteran-Owned Small Business Contract Awards, 2/18/2020

**Potential Monetary Benefits:** \$876,800,000 (Questioned Costs)

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not provided evidence to support that existing policies were reinforced to ensure contracting officers have access to and are aware of existing policy and guidance on Service-Disabled Veteran-Owned Small Business contract awards, including protest procedures and their responsibilities.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

**Report:** DODIG-2020-064, Evaluation of DoD Law Enforcement Organization Submissions of Criminal History Information to the Federal Bureau of Investigation, 2/21/2020

**Reason Action Not Completed:** The Army has not issued updated Army Regulation 190-47 to require military correctional facility commanders to send DD Form 2791 to the U.S. Army Crime Records Center and the U.S. Marshals Service National Sex Offender Targeting Center. The Secretary of the Navy has not issued guidance that outlines Navy Security Forces processes and procedures and oversight for collecting and submitting deoxyribonucleic acid samples to the U.S. Army Criminal Investigation Laboratory for entry into the Federal Bureau of Investigation Combined Deoxyribonucleic Acid Index System. Estimated completion date is May 2023.

**Principal Action Office:** Army, Navy

**Report:** DODIG-2020-066, Audit of the Department of Defense Supply Chain Risk Management Program for Nuclear Command, Control, and Communications Systems, 3/2/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering, Navy

**Report:** 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, 3/13/2020

**Reason Action Not Completed:** The DoD Chief Information Officer has not finalized drafting DoD Instruction 8585.xx, "DoD Cyber Red Team," to include requirements for addressing DoD Cyber Red Team-identified vulnerabilities and reporting actions taken to mitigate those vulnerabilities. Estimated completion date is August 29, 2023.

**Principal Action Office:** Secretary of Defense, Joint Chiefs of Staff, U.S. Southern Command, Marine Corps

**Report:** DODIG-2020-071, Audit of the Department of Defense's Ground Transportation and Secure Hold of Arms, Ammunition, and Explosives in the United States, 3/23/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not completed an analysis of the tangible benefits of a centralized rail tracking system. The Under Secretary of Defense for Acquisition and Sustainment has not provided evidence of policy, guidelines, or other relevant documents that require the Services to respond to Military Surface Deployment and Distribution Command accident investigations.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

**Report:** DODIG-2020-077, Evaluation of Niger Air Base 201 Military Construction, 3/31/2020

**Reason Action Not Completed:** The U.S. Africa Command has not improved coordination and communication in the decision-making process with key stakeholders for troop labor construction projects.

**Principal Action Office:** U.S. Africa Command

**Report:** DODIG-2020-078, Audit of Physical Security Controls at Department of Defense Medical Treatment Facilities, 4/6/2020

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs has not provided an updated physical security policy that includes removing access permissions for unauthorized staff and conducting quarterly system reviews to ensure that access to sensitive areas is limited to authorized personnel. In addition, the Assistant Secretary has not provided evidence to support that all community-based clinics have established baseline

levels of protection for leased facilities that meet minimum DoD standards and access controls based on risk to limit entry to authorized personnel. Estimated completion date is May 1, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2020-082, Evaluation of the DoD's Management of Health and Safety Hazards in Government-Owned and Government-Controlled Military Family Housing, 4/30/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment and the Under Secretary of Defense for Personnel and Readiness have not established or revised appropriate DoD policies to address health and safety hazards in military family housing to manage health, safety, and environmental risks to acceptable levels for military family housing residents. The Office of the Assistant Secretary of the Army for Installations, Energy, and Environment has not updated policies to align with revisions to DoD policy for health and safety hazard management and oversight policies and procedures that assess the management of health and safety hazards in government-owned and government-controlled military family housing.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Personnel and Readiness, Army

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**Report:** DODIG-2020-084, Audit of Military Department Management of Unfinalized Contract Actions, 5/11/2020

**Reason Action Not Completed:** On October 28, 2022, Defense Federal Acquisition Regulation Supplement (DFARS) Case 2021-D003, "Unfinalized Contract Actions," was published as a proposed rule in the Federal Register. Public comments received are being analyzed and the DoD estimates publication of a final DFARS rule by November 30, 2023. The Navy has not implemented the use of the revised DD Form 1547, "Record of Weighted Guidelines," at Navy contracting activities when determining profit for future unfinalized contract actions.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Navy

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**Report:** DODIG-2020-087, Audit of Training of Mobile Medical Teams in the U.S. Indo-Pacific Command and U.S. Africa Command Areas of Responsibility, 6/8/2020

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs continues to prepare guidance to implement the standardized medical training program. The Surgeons General of the Navy and Air Force have not directed the implementation of the Joint Trauma Education and Training Branch's standardized training program or updated curriculum or processes for tactical training of mobile medical teams. Estimated completion date is December 30, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs, Army, Navy, Air Force

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**Report:** DODIG-2020-090, Evaluation of the Department of Defense Regional Centers for Security Studies, 6/10/2020

**Reason Action Not Completed:** Defense Security Cooperation Agency program managers are working with the Regional Centers to establish a self-inspection process.

**Principal Action Office:** Defense Security Cooperation Agency

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**Report:** DODIG-2020-091, Audit of Contractor Employee Qualifications for Defense Health Agency-Funded Information Technology Contracts, 6/15/2020

**Reason Action Not Completed:** The Defense Health Agency issued Defense Health Agency Procedures, Guidance, and Information 246.470-2, "Quality Assurance," September 16, 2020, to inform the acquisition workforce that the Defense Health Agency Non-Personal Services (Non-IT) Performance Work Statement template was revised. However, Procedures, Guidance, and Information 246.470-2 does not require a higher-level reviewer to sample key personnel approvals, or designate who will perform the role of a higher-level review to ensure contracting officers are appropriately approving contractor personnel.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2020-093, Audit of the Department of Defense's Processes to Identify and Clear Munitions and Explosives of Concern During Construction on Guam, 6/16/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not published guidance for estimating and presenting costs on DD Form 1391, "FY\_\_\_\_ Military Construction Project Data." The guidance will enable personnel to

assess the accuracy of the munitions and explosives of concern clearance budget and enable DoD leaders to refine future military construction projects based on historical comparisons of methods used to develop munitions and explosives of concern clearance budgets.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2020-094, Audit of Army Contracting Command–Afghanistan’s Award and Administration of Contracts, 6/18/2020

**Reason Action Not Completed:** The Deputy Assistant Secretary of the Army for Procurement and the Army Contracting Command–Headquarters continue coordinating to include contingency contracting officials in the design, development, and testing of the Army Contract Writing System. Estimated completion date is October 31, 2027.

**Principal Action Office:** Army

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**Report:** DODIG-2020-097, Audit of Protective Security Details in the Department of Defense, 6/30/2020

**Reason Action Not Completed:** In February 2022, according to the Deputy Assistant Secretary of Defense, Defense Continuity and Mission Assurance, coordination for updating DoD Instruction O-2000.22, “Designation and Physical Protection of DoD High-Risk Personnel,” June 19, 2014, was paused pending the outcome of a Secretary of Defense-directed Operation Planning Team review of the requirements for security details for DoD senior leaders. Estimated completion date is June 30, 2023. The U.S. Army Military Police School will complete revisions to Army Techniques Publication 3-39.35, “Protective Services,” May 2013, within 18 months of the completion of the revised DoD instruction. Revisions will reflect any changes regarding the number of personnel and number of days of advance work an agent should perform at the mission location, the use of security control rooms, and the number of agents necessary to perform a protective security detail for high-risk personnel. Estimated completion date is December 31, 2024.

**Principal Action Office:** Under Secretary of Defense for Policy, Army

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**Report:** DODIG-2020-098, Audit of Governance and Protection of Department of Defense Artificial Intelligence Data and Technology, 6/29/2020

**Reason Action Not Completed:** The Air Force and Marine Corps have not provided support that they developed and implemented a plan to correct the security weaknesses related to not using strong passwords, monitoring networks and systems for unusual user and system activity, locking systems for inactivity, and implementing physical security controls.

**Principal Action Office:** Air Force, Marine Corps

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**Report:** DODIG-2020-101, Naval Ordnance Data Classification Issues Identified During the Oversight of the U.S. Navy General Fund Financial Statement Audit for FY 2020, 7/2/2020

**Reason Action Not Completed:** The Office of the Under Secretary of Defense for Intelligence and Security is updating DoD Manual 5200.45, “Instructions for Developing Security Classification Guides,” April 2, 2013, to ensure that security classification guides are coordinated across the DoD and the Military Services to identify conflicting requirements before finalization. The draft manual is undergoing a DoD Office of General Counsel legal objection review.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

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**Report:** DODIG-2020-105, Followup Evaluation of Report DODIG-2016-078, Evaluation of the Department of Defense’s Biological Select Agents and Toxins Biosafety and Biosecurity Program Implementation, 7/16/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not finalized and published the revision to DoD Directive 5101.20E, “DoD Biological Select Agents and Toxins (BSAT) Biosafety and Biosecurity Program.” In September 2022, the Under Secretary of Defense for Acquisition and Sustainment submitted a draft copy of DoD Directive 5101.20E that included the requirement to implement the internal peer review. However, the Under Secretary of Defense for Acquisition and Sustainment has not published the Directive and estimates that it will be published by March 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2020-106, Evaluation of Security Controls for Intelligence, Surveillance, and Reconnaissance Supply Chains, 7/22/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Intelligence and Security, Navy, Defense Intelligence Agency

**Report:** DODIG-2020-110, Evaluation of U.S. Air Force Air Refueling Support to the U.S. Strategic Command's Nuclear Deterrence Mission, 8/3/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Air Force

**Report:** DODIG-2020-111, Audit of U.S. Special Operations Command Testing and Evaluation, 8/12/2020

**Reason Action Not Completed:** The U.S. Special Operations Command has not updated guidance to require that a requirements correlation matrix, including test and evaluation results, be submitted and validated before issuing a fielding and deployment release for Special Operations-Peculiar programs. Estimated completion date is July 31, 2023.

**Principal Action Office:** U.S. Special Operations Command

**Report:** DODIG-2020-112, Evaluation of Access to Mental Health Care in the Department of Defense, 8/10/2020

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs has not updated Assistant Secretary of Defense for Health Affairs memorandum, "TRICARE Policy for Access to Care," February 23, 2011, to remove the eight-visit limitation for outpatient mental health care. The Defense Health Agency has not developed a single Military Health System-wide staffing approach for the Behavioral Health System of Care that estimates the number of appointments and personnel required to meet the enrolled population's demand for mental health services.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

**Report:** DODIG-2020-113, Followup Audit on Recommendations to Correct Building Deficiencies at the Naval Station Great Lakes Fire Station, 8/13/2020

**Reason Action Not Completed:** The Commander, Navy Region Mid-Atlantic, has not provided an inspection methodology, a prioritized list of deficiencies identified, or proof of corrective actions taken by the Public Works Department Great Lakes to address each deficiency at Building 2801. The Commander, Navy

Region Mid-Atlantic, also has not provided verification from subject matter experts and the Naval Station Great Lakes Fire Department building monitor that the actions taken to resolve the deficiencies were completed.

**Principal Action Office:** Navy

**Report:** DODIG-2020-114, Audit of Department of Defense Use of Security Assistance Program Funds and Asset Accountability, 8/17/2020

**Potential Monetary Benefits:** \$29,100,000 (Funds Put to Better Use)

**Reason Action Not Completed:** The Director, Financial Improvement and Audit Remediation, has not completed analysis, including performing an independent and objective review of the current administrative rates charged to foreign customers. In addition, the Director, Financial Improvement and Audit Remediation, has not developed and implemented guidance that identifies which costs should be recovered and the process for recovering those costs.

**Principal Action Office:** Deputy Secretary of Defense; Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

**Report:** DODIG-2020-119, Followup Evaluation of DODIG-2014-083, Insufficient Infrastructure Support to the Fixed Submarine Broadcast System, 8/21/2020

**Reason Action Not Completed:** Completing the review of the Low-Band Universal Communications System upgrade was delayed due to COVID-19 travel restrictions and protracted Defense Information System Agency circuit installation timelines. The Defense Information System Agency delays are due to scope changes and cascading delays across other Defense Information System Agency infrastructure efforts. Estimated completion date is September 29, 2023.

**Principal Action Office:** Navy

**Report:** DODIG-2020-121, Evaluation of Department of Defense Enhanced End-Use Monitoring for Equipment Transferred to the Government of Ukraine, 8/27/2020

**Reason Action Not Completed:** The Defense Security Cooperation Agency has not provided evidence to support that all Army-managed night vision devices have an Item Unique Identification sticker or label that is extremely durable and legible for reading the serial number on each device.

**Principal Action Office:** Defense Security Cooperation Agency

**Report:** DODIG-2020-122, Audit of the Supply Chain Risk Management for the Navy’s Nuclear Weapons Delivery System, 9/1/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment continues to update DoD Instruction 5000.02T, “Operation of the Defense Acquisition System,” January 7, 2015, to clarify supply chain risk management responsibilities for legacy systems. The draft instruction is undergoing a DoD Office of General Counsel legal sufficiency review. In addition, Navy efforts to include supply risk management policy language into a new Secretary of the Navy instruction for management of technology and program protection are ongoing. The proposed instruction is undergoing extensive comment and review at the working group level. Estimated completion date is June 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering, Navy

**Report:** DODIG-2020-123, Audit of the F-35 Program Office’s Beyond Economical Repair Process for Parts, 9/4/2020

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not issued DoD-wide policy for beyond economical repair that establishes minimum data and documentation requirements and aligns with DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” December 14, 2011. In addition, the Office of the Under Secretary of Defense for Acquisition and Sustainment has not incorporated the beyond economical repair analysis into the Life Cycle Sustainment Plan Performance-to-Plan process so that metrics, timelines, and progress will be tracked. Estimated completion date is December 29, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

**Report:** DODIG-2020-127, Evaluation of the Department of Defense and Department of Defense Education Activity Responses to Incidents of Serious Juvenile-on-Juvenile Misconduct on Military Installations, 9/4/2020

**Reason Action Not Completed:** The Army Provost Marshal General, the Naval Criminal Investigative Service, the Chief of Naval Operations, and the Marine Corps Criminal Investigation Division continue to update internal policies to require appropriate law enforcement response and procedures pertaining to

serious juvenile-on-juvenile misconduct incidents are documented, including all notifications to civilian legal authorities and installation commanders and, when possible, the legal and administrative actions taken. Estimated completion date is March 31, 2024.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Army, Navy, Marine Corps

**Report:** DODIG-2020-132, Evaluation of the U.S. Africa Command’s Response to the Coronavirus Disease–2019, 9/30/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. Africa Command

**Report:** DODIG-2020-133, Evaluation of Department of Defense Medical Treatment Facility Challenges During the Coronavirus Disease–2019 (COVID-19) Pandemic, 9/30/2020

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs has not established a formal Military Health System COVID-19 After-Action Review working group of representatives from across the Military Health System to issue clarifying guidance for defining essential personnel for civilian health care workers and updating contracts to allow for more flexibility in the use of contracted personnel during extenuating circumstances, such as a pandemic.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

**Report:** DODIG-2021-002, Evaluation of the U.S. European Command’s Response to the Coronavirus Disease–2019, 10/8/2020

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. European Command

**Report:** DODIG-2021-041, Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices, 1/22/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment continues to revise DoD Directive 5101.14, “DoD Executive Agent and Single Manager for Military Ground-Based Counter Radio-Controlled Improvised Explosive Device Electronic Warfare (CREW) Technology,” June 21, 2019, to clarify the appointment of the Secretary of the Army as the counter radio-controlled improvised explosive device electronic warfare Executive Agent.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Intelligence and Security

**Report:** DODIG-2021-046, Evaluation of the Aircraft Monitor and Control System’s Nuclear Certification, 1/22/2021

**Reason Action Not Completed:** The Air Force has not provided a revised Aircraft Monitor and Control System Project Officers Group Charter or annual DoD-Department of Energy Aircraft Monitor and Control testing schedule. Estimated completion date is June 12, 2023.

**Principal Action Office:** Air Force

**Report:** DODIG-2021-047, Evaluation of Department of Defense Contracting Officer Actions on Questioned Direct Costs, 1/21/2021

**Potential Monetary Benefits:** \$231,500,000 (Questioned Costs)

**Reason Action Not Completed:** The Defense Contract Management Agency contracting officer has not provided evidence to support that the contracting officers completed actions required to settle questioned direct costs.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Defense Contract Management Agency

**Report:** DODIG-2021-053, Audit of the Defense Logistics Agency’s Sole-Source Captains of Industry Strategic Support Contracts, 2/11/2021

**Reason Action Not Completed:** The Defense Logistics Agency has not validated the cost savings on the Boeing contract, including explaining any significant differences between expected and actual costs savings or identifying actions to improve future estimates. The Defense Logistics Agency cannot complete the cost savings validation until Boeing provides the contractual information. Estimated completion date is March 31, 2023.

**Principal Action Office:** Defense Logistics Agency

**Report:** DODIG-2021-054, Audit of Cybersecurity Controls Over the Air Force Satellite Control Network, 2/17/2021

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. Space Force

**Report:** DODIG-2021-056, Evaluation of Defense Contract Management Agency Actions Taken on Defense Contract Audit Agency Report Findings Involving Two of the Largest Department of Defense Contractors, 2/26/2021

**Potential Monetary Benefits:** \$97,000,000 (Questioned Costs)

**Reason Action Not Completed:** The Defense Contract Management Agency has not reopened the reports in the Contract Audit Follow-up System, reviewed the contracting officers’ decision, or recouped any unallowable costs. The Defense Contract Management Agency has not verified that the supervisors assigned to the 14 audit reports have completed training, or implemented policy that requires a contracting officer to retain key documents in the Electronic Document Records Management System. Estimated completion date is March 31, 2023.

**Principal Action Office:** Defense Contract Management Agency

**Report:** DODIG-2021-058, Evaluation of the U.S. Central Command’s Response to the Coronavirus Disease—2019, 3/3/2021

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** U.S. Central Command

**Report:** DODIG-2021-063, Audit of Host Nation Logistical Support in the U.S. European Command, 3/23/2021

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Army, U.S. European Command

**Report:** DODIG-2021-064, Audit of Maintaining Cybersecurity in the Coronavirus Disease—2019 Telework Environment, 3/29/2021

**Reason Action Not Completed:** The DoD Chief Information Officer plans to implement configuration controls for controlled unclassified information and publish guidance in the Data Security Tenet Configuration Guides to prevent users from storing and transferring controlled unclassified information on nongovernment-furnished equipment when teleworking in the Commercial Virtual Remote environment. The Air Force plans to issue revised Air Force Instruction 36-816, “Civilian Telework Program,” October 29, 2018, to incorporate language requiring all new and renewal telework agreements to include a telework training certificate before

authorizing DoD personnel to telework. Estimated completion date is March 31, 2023.

**Principal Action Office:** DoD Chief Information Officer, Air Force

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**Report:** DODIG-2021-065, Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease–2019 Pandemic, 3/30/2021

**Reason Action Not Completed:** The Assistant Secretary of Defense for Homeland Defense and Global Security has not updated the “Functional Campaign Plan–Pandemics and Infectious Diseases” or the “Global Integration Framework–Pandemics and Infectious Diseases” plans to include the use of telework for essential and non-essential personnel. The Under Secretary of Defense for Policy has not established oversight procedures for verifying that DoD Components have performed the required testing, training, and exercises.

**Principal Action Office:** Under Secretary of Defense for Policy, Assistant Secretary of Defense for Homeland Defense and Hemispheric Affairs

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**Report:** DODIG-2021-066, Evaluation of Department of Defense Voting Assistance Programs for Calendar Year 2020, 3/29/2021

**Reason Action Not Completed:** The Federal Voting Assistance Program, Defense Personnel and Family Support Office has not established agreements with appropriate Federal stakeholder agencies as required by Executive Order 14019 and in support of the 2024 general election.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2021-068, Evaluation of the U.S. Southern Command’s Response to the Coronavirus Disease–2019, 3/31/2021

**Reason Action Not Completed:** The U.S. Southern Command 2023 Continuity of Operations Plan is pending approval. The U.S. Southern Command has not provided an updated Concept Plan.

**Principal Action Office:** U.S. Southern Command

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**Report:** DODIG-2021-069, Audit of the Impact of Coronavirus Disease–2019 on Basic Training, 3/31/2021

**Reason Action Not Completed:** The Marine Corps has not provided evidence to support how it assesses

compliance with the implementation of COVID-19 guidance or how personnel are held accountable for noncompliance as appropriate at basic training centers. Estimated completion date is April 30, 2023.

**Principal Action Office:** Marine Corps

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**Report:** DODIG-2021-072, Audit of the Award and Administration of the National Guard Youth Challenge Program Cooperative Agreements, 4/2/2021

**Reason Action Not Completed:** The National Guard Bureau has not completed a review of Challenge Program cooperative agreements that are still open after 1 year and provided evidence to support that it closed each cooperative agreement or received a valid explanation for why the cooperative agreement is still open. The Office of the Assistant Secretary of Defense for Manpower and Reserve Affairs has not provided a plan for achieving long-term program benefits and measuring program effectiveness.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, National Guard Bureau

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**Report:** DODIG-2021-073, Audit of Compliance With Defense Health Agency Guidance on the Number of Days Supply of Schedule II Amphetamine Prescriptions Dispensed by Department of Defense Medical Treatment Facilities, 4/6/2021

**Reason Action Not Completed:** The Defense Health Agency Pharmacy Operations Division is implementing a change request to Defense Health Agency Procedural Instruction 6025.31, “Military Medical Treatment Facility Pharmacy Operations,” December 20, 2019, to limit Schedule II amphetamine prescriptions used to treat attention-deficit hyperactivity disorder to no more than a 100-day supply, except for applicable deployments. Estimated completion date is March 31, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2021-077, Audit of Other Transactions Awarded Through Consortiums, 4/21/2021

**Reason Action Not Completed:** Defense Pricing and Contracting is developing proposed updates to the Other Transactions Guide and amending the current data collection tool based on the General Services Administration changes to the Federal Procurement Data System–Next Generation database. Also, Defense Pricing and Contracting has not developed training for awarding other transactions through consortiums

or established overarching standards for delegation and warranting procedures for Agreements Officer delegation and warranting procedures that maintain flexibility for component workforce development.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2021-080, Audit of the Department of Defense Compliance in FY 2020 with Improper Payment Reporting Requirements, 5/7/2021

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not consistently applied the definition of improper payments to the Payment Recapture Audit program and the testing, review, and calculation of improper payments. Estimated completion date is November 30, 2023. The Defense Finance and Accounting Service has not formally documented the process used to reconcile the gross payment amounts for FY 2021 to ensure consistency and transparency within the process. Estimated completion date is April 30, 2023. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Defense Finance and Accounting Service

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**Report:** DODIG-2021-082, Evaluation of Combatant Command Counter Threat Finance Activities, 5/18/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Personnel and Readiness has completed its assessment regarding the sufficiency and readiness of the DoD to meet Counter Threat Finance-related requirements. However, the completed assessment is pending concurrence from the DoD Office of General Counsel. The Under Secretary of Defense for Personnel and Readiness will publish an update to the assessment by July 1, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Under Secretary of Defense for Policy, Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2021-086, Audit of Aircraft Readiness at the Naval Aviation Warfighting Development Center, Fallon, Nevada, 5/25/2021

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Navy

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**Report:** DODIG-2021-088, Evaluation of the Air Force Systems Engineering Processes Used in the Development of the Refueling Boom for the KC-46A Tanker, 5/21/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Research and Engineering is revising DoD Instruction 5000.89, "Test and Evaluation," November 19, 2020, to require program managers of major defense acquisition programs to develop and execute technology maturation plans and develop and revise Test and Evaluation Master Plans.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering

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**Report:** DODIG-2021-090, Audit of Munitions Storage in the U.S. European Command, 6/10/2021

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, U.S. European Command, Army, Marine Corps

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**Report:** DODIG-2021-091, Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility, 6/9/2021

**Reason Action Not Completed:** The Army, Navy, Marine Corps, and National Guard Bureau have not developed Component-specific desk manuals for mission assignments that include, at a minimum, step-by-step procedures for initial set-up, real-time cost input, cost tracking, cost reporting, and submitting partial and final billings to ensure compliance with DoD policy. They also need to task out training plans for tasked units on how to use the desk manual.

**Principal Action Office:** Army, Navy, Marine Corps, National Guard Bureau

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**Report:** DODIG-2021-094, Audit of Department of Defense Joint Bases, 6/18/2021

**Reason Action Not Completed:** The Army, Navy, and Air Force have not completed actions to establish clear order of precedence between the memorandum of agreement, joint base policy, and Service policies for joint bases. Additionally, they have not developed internal procedures and collaborative processes. Also, Navy has not established training or directed joint base commanders to issue local guidance. Additionally, the Under Secretary of Defense for Acquisition and Sustainment has not updated applicable joint

base-related guidance. Estimated completion date is July 3, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Army, Navy, Air Force

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**Report:** DODIG-2021-095, Audit of Accounting Corrections on the SF 1081, 6/25/2021

**Reason Action Not Completed:** The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is working with the Defense Finance and Accounting Service to phase out the Defense Joint Military Pay System and replace it with pay systems for each Service. The Defense Joint Military System is projected to replace the Navy system in FY 2024, Air Force system in FY 2025, and Army system in FY 2026. The Service pay systems will be programmed to ensure that all disbursements cite the correct accounting information. The Defense Finance and Accounting Service implemented some changes that resulted in a 35 to 40 percent reduction in transactions posted to the suspense account with additional changes planned in March 2023. Estimated completion date is October 31, 2024.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Army; Defense Finance and Accounting Service

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**Report:** DODIG-2021-096, Audit of the Military Departments' Purchases of Aviation Fuel and Non-Fuel Services Using the Aviation Into-Plane Reimbursement (AIR) Card, 6/25/2021

**Potential Monetary Benefits:** \$2,920,280 (Questioned Costs)

**Reason Action Not Completed:** The Army and Navy have not provided evidence to support that they require Component program managers to review all AIR Card accounts. They also have not provided evidence to support that they required program managers to review the FY 2020 "Fuel Capacity Report" and correct any violations of policy, or to hold card users, accountable officials, and certifying officers accountable for non-contract purchases that resulted in waste of funds. In addition, the Army, Navy, and Air Force have not provided evidence to support that they require Component program managers to conduct monthly reviews of high-risk transactions.

**Principal Action Office:** Army, Navy, Air Force

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**Report:** DODIG-2021-098, Audit of the Cybersecurity of Department of Defense Additive Manufacturing Systems, 7/1/2021

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs, Navy, and Marine Corps have not provided approved guidance requiring all additive manufacturing systems to obtain an authority to operate or documentation showing that additive manufacturing systems have initiated the risk management framework process.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs, Navy, Marine Corps

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**Report:** DODIG-2021-099, Audit of Physical Security Conditions at the U.S. Transportation Command Military Ocean Terminals, 7/8/2021

**Reason Action Not Completed:** The U.S. Transportation Command has not addressed all instances of noncompliance identified in Appendix B of the DoD OIG report and they have not developed standard operating procedures for physical security personnel.

**Principal Action Office:** U.S. Transportation Command

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**Report:** DODIG-2021-100, Audit of the Department of Defense's Implementation of the Memorandums Between the Department of Defense and the Department of Homeland Security Regarding Cybersecurity and Cyberspace Operations, 7/9/2021

**Reason Action Not Completed:** The Cyber Protection and Defense Steering Group has not developed an implementation plan with milestones and completion deadlines to ensure that all activities to implement the October 6, 2018 memorandum between the DoD and Department of Homeland Security regarding cybersecurity and cyberspace operations are executed. The Cyber Protection and Defense Steering Group has not tracked activities executed and identified gaps that limit the DoD and Department of Homeland Security in fully implementing all lines of effort in the 2018 memorandum.

**Principal Action Office:** Deputy Secretary of Defense, Joint Chiefs of Staff

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**Report:** DODIG-2021-102, Audit of the DoD's Management of Global Train and Equip Program Resources Provided to U.S. Africa Command Partner Nations, 7/21/2021

**Reason Action Not Completed:** The U.S. Africa Command is updating U.S. Africa Command Instruction 2100.01 to reflect current guidance

for U.S. Africa Command end-use monitoring officials with the oversight of equipment transfers and the frequency with which end-use monitoring officials should monitor Security Cooperation Officer end-use monitoring inputs in the Security Cooperation Information Portal. Estimated completion date is March 31, 2023. The Defense Security Cooperation Agency has not provided the updated Security Assistance Management Manual to include explicit language describing the responsibility of Combatant Commands for oversight of the Security Cooperation Officers' transfer documentation in the Security Cooperation Information Portal.

**Principal Action Office:** U.S. Africa Command, Defense Security Cooperation Agency

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**Report:** 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, 7/22/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment is updating DoD Instruction 4715.18, "Emerging Chemicals (ECS) of Environmental Concern," September 4, 2019, to include requirements for Emerging Chemical Program officials to initiate proactive risk management actions based on measurable risks to DoD areas of concern to mitigate contaminant effects of emerging chemicals at DoD installations. DoD Instruction 4715.18 is expected to be published by September 2023. The Director, Force Safety and Occupational Health, is coordinating the draft report of statistical analysis of the FY 2021 blood test results with Office of the Secretary of Defense stakeholders and DoD Components. Estimated completion date is calendar year 2029.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2021-110, Audit of the Department of Defense Recruitment and Retention of the Civilian Cyber Workforce, 7/29/2021

**Reason Action Not Completed:** The DoD Chief Information Officer has not updated all work role codes for filled and unfilled positions. In addition, the DoD Chief Information Officer has not provided documentation that shows the Advana platform includes quality assurance checks to ensure that work role coding complies with the DoD Cyber Workforce Identification and Coding Guide. Estimated completion date is October 31, 2023.

**Principal Action Office:** DoD Chief Information Officer

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**Report:** DODIG-2021-122, Management Advisory Memorandum Regarding Internal Control Weaknesses Over TRICARE Payments for the Administration of COVID-19 Vaccines, 9/8/2021

**Reason Action Not Completed:** The Defense Health Agency has not completed a review of internal controls and initiated corrective actions to address potential control weaknesses regarding TRICARE payments for the administration of COVID-19 vaccines. Estimated completion date is March 31, 2023.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2021-126, Evaluation of the Department of Defense's Mitigation of Foreign Suppliers in the Pharmaceutical Supply Chain, 9/20/2021

**Reason Action Not Completed:** The Defense Health Agency continues efforts to develop a chartered working group to assess risks to the pharmaceutical supply chain, identify the pharmaceuticals most critical to DoD stakeholders, and establish policy for allocating scarce pharmaceutical resources in the event of a supply disruption. The next steps are to determine the group's primary governing body and to identify and appoint members. The Defense Health Agency provided an estimated completion date of July 1, 2023. The Under Secretary of Defense for Acquisition and Sustainment has not published guidance for DoD supply chain risk management for DoD materiel in accordance with DoD Instruction 4140.01, "DoD Supply Chain Materiel Management Policy," March 6, 2019. Estimated completion date is September 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2021-133, Audit of Navy and Marine Corps Actions to Address Corrosion on F/A-18C-G Aircraft, 9/29/2021

**Reason Action Not Completed:** The Navy has not provided documentation of an assessment to determine the effectiveness of the corrective actions taken to address corrosion and determine whether these actions resulted in fewer instances of corrosion, reduced costs, or improved readiness. Estimated completion date is May 31, 2023.

**Principal Action Office:** Navy

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**Report:** DODIG-2021-135, Management Advisory Regarding the Continued Use of Unauthorized “For Official Use Only” Markings and the Ineffective Implementation of the Controlled Unclassified Information Program, 9/23/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Intelligence and Security has not developed an action plan to oversee Controlled Unclassified Information training within the DoD or to oversee the effective implementation of the DoD Controlled Unclassified Information Program.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

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**Report:** DODIG-2022-004, Evaluation of the Department of Defense’s Implementation of Oversight Provisions of Privatized Military Housing, 10/21/2021

**Reason Action Not Completed:** The Office of the Deputy Assistant Secretary of Defense for Housing, in coordination with the Military Departments, has not provided documentation to support that all Military Housing Privatization Initiative companies have implemented oversight provisions from the FY 2020 National Defense Authorization Act.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2022-013, Evaluation of DoD Compliance at Active Sites Conducting Open Burning or Open Detonation of Waste Military Munitions in the United States, 11/04/2021

**Reason Action Not Completed:** The Army Contracting Command–Rock Island continues to work with the Joint Munitions Command to incorporate modified language into performance of work statements at the Government-owned Contractor-operated sites. Additionally, the Army Contracting Command–Rock Island and the Joint Munitions Command continue to work on their comprehensive command-wide overview of the current state of surveillance plans. The Army Contracting Command–Rock Island participated in the first update on July 19, 2022, with initial findings from the Joint Munitions Command. As the Joint Munitions Command’s findings are compiled, the Army Contracting Command–Rock Island will participate in the findings briefed to the Joint Munitions Command leadership and the path forward will be determined with installation commanders. The goal is to tailor actionable surveillance plans as the Joint Munitions Command trains the installation government staffs to provide the proper oversight each performance

of work statement demands. Estimated completion date is January 1, 2024.

**Principal Action Office:** Army

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**Report:** DODIG-2022-030, Evaluation of the Department of Defense’s Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members, 11/09/2021

**Reason Action Not Completed:** The DoD has not published implementing guidance for a standard mental health assessment and suicide risk screening process to be used by all Services. The Under Secretary of Defense for Personnel and Readiness and the Defense Health Agency have not provided documentation to show that the guidance, policies, and procedures addressing the recommendations have been established and implemented.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2022-035, Evaluation of Special Victim Investigation and Prosecution Capability Within the Department of Defense, 11/10/2021

**Reason Action Not Completed:** The U.S. Army Criminal Investigation Division is working on a training package for Federal law enforcement that will include sexual assault investigation basic training requirements. The Office of Special Investigations is updating Air Force Office of Special Investigations Manual 71-121, “Reporting Investigative Matters,” to mandate documentation of all Special Victim Investigation and Prosecution notification and coordination in the case file. The Under Secretary of Defense for Personnel and Readiness is reviewing DoD Instruction 1030.02, “Victim and Witness Assistance,” Change 1, August 12, 2021, and has proposed an amendment to Part 114, which will be drafted for publication in the Federal Register.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Army, Air Force

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**Report:** DODIG-2022-036, Audit of the Department of Defense Strategic Planning for Overseas Civilian Positions, 11/16/2021

**Reason Action Not Completed:** The Under Secretary of Defense for Personnel and Readiness will incorporate DoD OIG recommendations into a comprehensive and holistic Under Secretary of Defense for Personnel and Readiness Talent Management initiative for the DoD civilian workforce. This effort is informed

by guidance from and incorporates a wide range of recommendations made by the Deputy Secretary of Defense, the Defense Business Board, DoD OIG, and in coordination with the Components and Defense Agencies. The estimated completion of the draft policy and implementation for this initiative across the DoD is June 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness

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**Report:** DODIG-2022-038, Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense's Law of War Policies, 11/16/2021

**Reason Action Not Completed:** In August 2022, the Secretary of Defense issued the Civilian Harm Mitigation and Response–Action Plan, which addresses topics related to the Chairman of the Joint Chiefs of Staff Instruction 5810.01, “Implementation of the DoD Law of War Program.” Section 4 (Assessing and Investigating Civilian Harm) of the draft DoD Instruction on Civilian Harm Mitigation and Response is under review to determine if it should be incorporated or addressed in the Chairman of the Joint Chiefs of Staff Instruction 5810.01 update.

**Principal Action Office:** Joint Chiefs of Staff

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**Report:** DODIG-2022-043, Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing, 12/13/2021

**Reason Action Not Completed:** Defense Pricing and Contracting has not finalized its review of the Defense Federal Acquisition Regulation Supplement or the Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information. Defense Pricing and Contracting is working with the Defense Logistics Agency to identify alternative contracting strategies to more efficiently procure sole-source parts in small quantities for the DoD.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2022-047, Audit of TRICARE Telehealth Payments, 2/03/2022

**Potential Monetary Benefits:** \$620,162 (Funds Put to Better Use)

**Reason Action Not Completed:** The Defense Health Agency has not provided evidence to support that controls have been established to prevent improper

payment of originating site fee claims, improperly coded telehealth claims, and claims for services inappropriate for telehealth delivery. The Defense Health Agency has not completed a review of FY 2020 telehealth claims payments to recover improperly paid claims.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2022-049, Evaluation of Contract Monitoring and Management for Project Maven, 1/06/2022

**Reason Action Not Completed:** The Under Secretary of Defense for Acquisition and Sustainment has not implemented guidance based on the final lessons learned and best practices captured in its review of Algorithmic Warfare Cross-Functional Team's emerging technology acquisition processes and procedures.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment

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**Report:** DODIG-2022-052, Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program, 1/11/2022

**Reason Action Not Completed:** The Defense Health Agency is analyzing the feasibility of ensuring the universe for calculating improper payment estimates reflects transaction paid amounts. The Defense Health Agency is reevaluating the sampling methodology to increase the probability of identifying improper payments and is working to add policies and procedures for conducting post-payment sampling to determine the propriety of its administrative payments. The Defense Health Agency is also evaluating solutions for reporting payment errors that meet the Payment Integrity Information Act definition of a payment. Estimated completion date is December 31, 2023. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2022-054, Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations, 1/19/2022

**Reason Action Not Completed:** The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is working with DoD Components to

implement procedures to appropriately record and report accurate Disaster Emergency Fund Codes values and ensure accurate accounting of COVID-19 funding. Estimated completion date is October 1, 2023.

**Principal Action Office:** Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

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**Report:** DODIG-2022-056, Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities, 2/01/2022

**Reason Action Not Completed:** The Under Secretary of Defense for Research and Engineering has not developed a plan to implement the strategies identified in the Test Resource Management Center's strategic plan. The Director of the Test Resource Management Center has not revised the strategic plan to incorporate options to eliminate all ground test and evaluation capability and capacity shortfalls.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering

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**Report:** DODIG-2022-058, Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan, 2/01/2022

**Reason Action Not Completed:** The Assistant Secretary of Defense for Health Affairs has identified participants for a working group that will address the challenges and difficulties encountered during the distribution and administration of the COVID-19 vaccine to the DoD workforce. However, the Defense Health Agency needs additional time to finalize their analysis and issue a report for the working group to review.

**Principal Action Office:** Assistant Secretary of Defense for Health Affairs

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**Report:** DODIG-2022-061, Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors, 2/22/2022

**Reason Action Not Completed:** The Naval Sea Systems Command has not provided documentation to support that the contracting officer verified the actions taken by the contractor to implement multifactor authentication, disable inactive user accounts, encrypt controlled unclassified information on workstations, and automate technical controls to protect controlled unclassified information on removable media. Estimated completion date is June 30, 2023.

**Principal Action Office:** Under Secretary of Defense for Research and Engineering, Navy

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**Report:** DODIG-2022-065, Evaluation of the Screening of Displaced Persons from Afghanistan, 2/15/2022

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

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**Report:** DODIG-2022-068, Evaluation of Department of Defense Components' Use of the National Industrial Security Program Contract Classification System, 3/02/2022

**Reason Action Not Completed:** The Under Secretary of Defense for Intelligence and Security has not provided the published National Contract Classification System implementation plan. In addition, the Under Secretary of Defense for Intelligence and Security has not provided the updated DoD Manual 5220.32, volume 1, "National Industrial Security Program: Industrial Security Procedures for Government Activities," August 1, 2018, to reflect Federal Acquisition Regulation Subpart 4.4, "Safeguarding Classified Information Within Industry," requiring the use of the National Industrial Security Program Contract Classification System.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security

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**Report:** DODIG-2022-069, Audit of Department of Defense Small Business Subcontracting Requirements, 3/07/2022

**Potential Monetary Benefits:** \$1,078,069 (Questioned Costs)

**Reason Action Not Completed:** The Army and Navy have not provided evidence to support that they have completed a review of three contracts to determine if the small business prime contractor exceeded established subcontracting limitations and whether appropriate contractual remedies should be exercised in accordance with the Federal Acquisition Regulation.

**Principal Action Office:** Under Secretary of Defense for Acquisition and Sustainment, Army, Navy

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**Report:** DODIG-2022-071, Audit of Active Duty Service Member Alcohol Misuse Screening and Treatment, 3/10/2022

**Reason Action Not Completed:** The Office of the Under Secretary of Defense for Personnel and Readiness continues to update DoD Instruction 1010.04, "Problematic Substance Use by DoD Personnel," February 20, 2014, to align the frequency of substance use screening requirements, including the Alcohol Use

Disorder Identification Test-Consumption screenings, with the timelines the periodic health assessments are conducted. Estimated completion date is January 31, 2024. Given the length of time it would take to update Army Regulation 600-85, “The Army Substance Abuse Program,” July 23, 2020, the Office of the Army Deputy Chief of Staff for Personnel is instead publishing an Army Directive that will require annual substance abuse training for commanders and other unit leadership and an annual sample of substance use training. Estimated completion date is May 31, 2023.

**Principal Action Office:** Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs, Army, Air Force

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**Report:** DODIG-2022-072, Audit of Contracts Awarded and Administered by the Defense Media Activity, 3/14/2022

**Reason Action Not Completed:** The Defense Media Activity is in the testing phase of the Contracting-Information Technology Pilot for the new contract writing system that Defense Media Activity contracting personnel will use to store and maintain complete contract files in accordance with Federal Acquisition Regulation requirements. In addition, the Defense Media Activity has not provided evidence to support that all corrective action plans for prior Defense Logistics Agency and Defense Contract Management Agency procurement reviews and Defense Media Activity audit findings were added to the acquisition and procurement tracking tool. The Defense Media Activity has not provided evidence that personnel are held accountable for not correcting known deficiencies identified in previous audit findings.

**Principal Action Office:** Assistant to the Secretary of Defense for Public Affairs

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**Report:** DODIG-2022-075, Evaluation of the Office of Net Assessment, 3/25/2022

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Director of the Office of Net Assessment

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**Report:** DODIG-2022-076, Evaluation of Combatant Commands Communication Challenges with Foreign Partner Nations during Coronavirus Disease–2019 Pandemic and Mitigation Efforts, 3/28/2022

**Reason Action Not Completed:** The Under Secretary of Defense for Intelligence and Security has not provided the signed memorandum “Use of Non-Government Owned Mobile Devices” or updated policies with the training requirements for the risks of sharing DoD information on non-DoD controlled systems. The U.S. Combatant Commands have not provided final and published guidance clarifying the use of non-DoD controlled electronic messaging systems.

**Principal Action Office:** Under Secretary of Defense for Intelligence and Security, U.S. Africa Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Southern Command

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**Report:** DODIG-2022-077, Evaluation of Integrated Undersea Surveillance Systems Capacities, 3/28/2022

**Reason Action Not Completed:** Report is classified.

**Principal Action Office:** Navy

## ACRONYMS AND ABBREVIATIONS

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DCIS	Defense Criminal Investigative Service
DIEM	Diversity and Inclusion and Extremism in the Military
DoD OIG	Department of Defense Office of Inspector General
FFMIA	Federal Financial Management Improvement Act
GS	General Schedule
IG	Inspector General
ISO	Investigations of Senior Officials
MILDEP	Military Department
NDAA	National Defense Authorization Act
OCO	Overseas Contingency Operations
OIG	Office of Inspector General
OPR	Office of Professional Responsibility
USCENTCOM	U.S. Central Command
USEUCOM	U.S. European Command
WRI	Whistleblower Reprisal Investigations



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