



Inspector General

U.S. Department of Defense

SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2023, *through* MARCH 31, 2024



INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

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



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Message from the Inspector General



Honorable Robert P. Storch

On behalf of the Department of Defense (DoD) Office of Inspector General (OIG), it is my pleasure to present this Semiannual Report to Congress, detailing the independent oversight of the programs, operations, and personnel of the DoD conducted by my office from October 1, 2023, through March 31, 2024.

Oversight of U.S. security assistance to Ukraine continues to be job one for the DoD OIG. During the reporting period, Congress designated me as the Special Inspector General (IG) for Operation Atlantic Resolve (OAR), an operation that includes U.S. assistance to Ukraine. As the Special IG for OAR, I have emphasized our important ongoing collaboration with my colleagues at the Department of State (State) and U.S. Agency for International Development (USAID) OIGs, the Government Accountability Office, and other Federal partners on our robust oversight over all aspects of U.S. assistance to Ukraine.

In furtherance of this effort, during late January, I traveled back to Kyiv with the leadership of State and USAID OIGs where we met with the Ukrainian Prime Minister, Minister of Defense, Minister of Finance, and other key Ukrainian officials, stressing the importance of accountability and transparency regarding all aspects of U.S. assistance to Ukraine. Additionally, I visited several sites outside the city's center to directly observe the implementation of U.S.-funded assistance, including the tracking of sensitive U.S. security assistance items—a process known as enhanced end-use monitoring—which continues to be a focus area for our Ukraine-related oversight.

To further increase transparency of Federal oversight of U.S. assistance to Ukraine, we launched a dynamic new website, www.UkraineOversight.gov, which went live to the public in March. This highly interactive website provides a user-friendly experience with comprehensive information about the coordinated oversight of all aspects of the U.S. Government's Ukraine response.

In addition to our programmatic reviews, we also continue our investigations related to security assistance provided to Ukraine. The DoD OIG's Defense Criminal Investigative Service placed a Senior Special Agent at the U.S. Embassy in Kyiv and two Special Agents in Poland to enhance our efforts in the region. I also signed several memorandums of understanding (MOUs) with Ukrainian counterparts to formalize information sharing in support of our investigations and ensure that we are getting the information we need to do our investigative and oversight work. These included MOUs with the Specialized Anti-Corruption Prosecutor's Office, the State Bureau of Investigation, the Ukrainian National Police, and the Main Inspectorate of Ukraine's Ministry of Defense, all of which I executed during the trip to Kyiv.

While Ukraine was a top priority for the DoD OIG during this reporting period, we have robust portfolios of oversight work covering all major aspects of DoD programs and operations around the globe. We issued 65 audit and evaluation reports and management advisories during this period, and we made 231 recommendations to the DoD for improvement in several areas. We continue to focus our resources on oversight of the DoD's expanded efforts in the U.S. Indo-Pacific Command area of responsibility; personnel readiness, including health care and diversity and inclusion; and investigations into allegations of wrongdoing by DoD officials. In the latter area, our Administrative Investigations Component completed 7 senior official, whistleblower reprisal, and Service member restriction misconduct investigations during this reporting period and oversaw an additional 169 such investigations that the Military Service and Defense agency OIGs conducted. Our investigators substantiated an allegation of reprisal, allegations against two senior DoD officials related to sexual harassment of subordinates, and allegations that another senior DoD official had multiple

inappropriate actions with a subordinate with whom she engaged in an intimate relationship for several years. We will continue to work to ensure that individuals do not suffer retaliation when they perform the important service of coming forward with evidence of suspected wrongdoing. We will continue to make certain that allegations of senior official misconduct are addressed appropriately.

Another area of continued focus for the DoD OIG is promoting transparency regarding our oversight of the DoD. I was very pleased that, in a recent update to our Strategic Plan, we added transparency to independence, integrity, and excellence as the core values for our organization. To embrace this renewed emphasis on transparency, we have started the practice of releasing unclassified summaries for classified and controlled unclassified information reports of interest, when it is practicable to do so. An example of such a release is our unclassified summary of our Unidentified Anomalous Phenomenon report, which involved a topic of substantial public interest.

During the reporting period, the DoD OIG did not experience any attempts by the DoD to interfere with our independence. The DoD generally cooperated with our work and provided timely access to records and other information. However, we encountered some challenges from the DoD, specifically regarding obtaining information and access to personnel. For example, a Navy command initially refused to provide information and pre-decisional documents, provided incomplete project files, and denied access to personnel. After significant engagement between DoD OIG and Navy leadership, the Navy command ultimately provided the information; however, the challenges caused a 180-day delay in audit execution. In another example, the DoD OIG issued memorandums, as required by section 406(c)(2) of the Inspector General Act, to the Defense Health Agency (DHA) Director and Defense Healthcare Management Systems Program Executive Officer explaining their organizations' failure to provide a response or for providing incomplete responses to requests for information. Upon receipt of these memorandums, DHA officials immediately provided the requested information and have been fully cooperative since, though their initial lack of response caused a 90-day delay in audit execution. However, the Defense Healthcare Management Systems Program Executive Office did not provide the DoD OIG with all information requested until March 2024.

I want to take this opportunity to commend and thank our dedicated workforce of almost 1,800 employees around the world 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 across the globe.



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 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 30.¹ 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	21
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1-4
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	29
Section 5(a)(3)	Significant investigations closed	16-19
Section 5(a)(4)	Total number of convictions resulting from investigations	15
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	7-11
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	30-34
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)	21
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	23
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	23
Section 5(a)(10)	List of any peer reviews conducted by the IG of another OIG and any outstanding recommendations	23
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	15
Section 5(a)(12)	Description of the metrics used for developing the data for the statistical tables under paragraph (11)	15
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)	17-19
Section 5(a)(14)	Description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation	18
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	10, 17-19
Section 5 Statutory Note	Annex on final completed contract audit reports containing significant audit findings	24-26

¹ 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	27, 23
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	13

Reporting Requirements for the Head of the Agency

The DoD Office of Inspector General (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	30-35
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	36-69

SIGNIFICANT PROBLEMS, ABUSES, AND DEFICIENCIES

This section provides a description of significant problems, abuses, and deficiencies related to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action. Click on a report title to read more on the DoD OIG website at www.dodig.mil/Reports.html/.

Ukraine Reports

Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine (DODIG-2024-043)

The DoD OIG determined that, since the full-scale invasion of Ukraine began in February 2022, the DoD did not fully comply with the enhanced end-use monitoring (EEUM) program requirements for defense article accountability in a hostile environment. Office of Defense Cooperation–Ukraine personnel have not been able to conduct initial inventories of all EEUM-designated defense articles within 90 days of arrival. Additionally, the DoD did not maintain an accurate inventory of Ukrainian EEUM-designated defense articles in the Security Cooperation Information Portal–End-Use Monitoring (SCIP-EUM) database. This occurred because of the limited number of DoD personnel at the logistics hubs, the absence of procedures for conducting EEUM in a hostile environment until December 2022, the movement restrictions for EEUM personnel in Ukraine, and a lack of internal controls for validating data in the SCIP-EUM database. Since the December 2022 update to the Security Assistance Management Manual, the DoD's and the Ukrainian Armed Forces' revised inventory processes improved the delinquency rate, but significant personnel limitations and accountability challenges remain. Until the DoD resolves these challenges, it will be unable to fully comply with the EEUM program requirements to account for more than \$1 billion of the \$1.7 billion in EEUM-designated defense articles provided to Ukraine, as of June 2, 2023. The DoD OIG made eight recommendations to the Under Secretary of Defense for Policy, Defense Security Cooperation Agency, Office of Defense Cooperation–Ukraine, and Military Department implementing agencies. The recommendations included improving inventory procedures for EEUM-designated defense articles, improving the accuracy and completeness of the SCIP-EUM database, and developing internal controls to improve the accuracy and timeliness of the inventory entries in the SCIP-EUM database.

Management Advisory: The Navy's Execution of Funds to Assist Ukraine (DODIG-2024-069)

The DoD OIG found that the Navy over-executed its Ukraine funding three times during FY 2022—once in the third quarter, totaling \$337.6 million, and twice in the fourth quarter, totaling \$61.3 million. While the Navy had funds available to reverse the over-execution on those occasions, such funds may not be available in the future, which could result in a potential Antideficiency Act violation. The advisory also stressed concerns for the lack of automated controls in the Navy Standard Accounting, Budgeting, and Reporting System and the lack of effective manual internal controls that led to the Navy's over-execution of Ukraine supplemental funds. Without automated controls or effective manual controls, the Navy does not have the proper visibility over the execution of funds to prevent over-execution. The lack of automated controls also increases the likelihood that the Navy provided DoD leadership and Congress with inaccurate execution information for Ukraine supplemental funds. The DoD OIG recommendations included developing and implementing effective internal controls to prevent the over-execution of supplemental funds; implementing corrective actions to address the over-execution that occurred in FY 2022; and updating Financial Management and Budget procedure documentation to address the specific controls put in place to monitor and prevent over-execution of supplemental funds in the future.

Medical Reports

Management Advisory: Concerns with Access to Care and Staffing Shortages in the Military Health System (DODIG-2024-033)

The DoD OIG identified concerns related to access to care in the Military Health System. During visits to the U.S. Indo-Pacific Command area of responsibility, the DoD IG was informed by senior military and civilian officials of challenges with accessing health care, including access to mental health care. Furthermore, the DoD OIG received Hotline complaints from Military Health System beneficiaries and providers highlighting concerns with the ability to access care at military treatment facilities (MTFs), ability to access care in the TRICARE network, and staffing shortages at the MTFs. The Service IGs also expressed concerns with the ability of beneficiaries to access health care services across the Military Health System. Concerns included staffing shortages at MTFs, access to care overseas and at smaller MTFs, and the impact of Defense Health Agency (DHA) policies and processes on access to care. The DoD OIG made four recommendations to the DHA. The recommendations included surveying TRICARE beneficiaries, civilians, contractors, providers, and clinic administrators stationed overseas about access to health care services. The DoD OIG also recommended using the survey results to develop and implement a plan to address the identified challenges.

Evaluation of the DoD Internal Controls Related to Patient Eligibility and Pharmaceutical Management Within the National Capital Region Executive Medicine Services (DODIG-2024-044)

The DoD OIG determined that all phases of the White House Medical Unit's pharmacy operations had severe and systemic problems due to the unit's reliance on ineffective internal controls to ensure compliance with pharmacy safety standards. Specifically, the White House Medical Unit provided a wide range of health care and pharmaceutical services to ineligible White House staff in violation of Federal law and regulation and DoD policy; dispensed prescription medications, including controlled substances, to ineligible White House staff; and did not follow guidelines for verifying patient eligibility. These problems occurred because White House Medical Unit officials did not consider their operations to be a pharmacy and, therefore, relied on internal White House Medical Unit controls to ensure compliance with safety standards throughout pharmaceutical practices. Furthermore, the DHA Director and Service Surgeons General did not provide oversight of the White House Medical Unit's eligibility practices. The DoD OIG made several recommendations to the DHA Director and the Assistant Secretary of Defense for Health Affairs. The recommendations included developing policies, procedures, and oversight plans to manage controlled and non-controlled medications and patient eligibility for the White House Medical Unit and for all executive medicine services in the Military Health System. Furthermore, recommendations included establishing controls for billing and cost recovery for outpatient medical services provided to non-military U.S. Government senior officials.

Audit of the Management of Organs Retained for Forensic Examination by the Armed Forces Medical Examiner (DODIG-2024-062)

The DoD OIG determined that DoD officials did not effectively manage the retention and disposition of organs that were the subject of forensic examinations by the Armed Forces Medical Examiner System (AFMES). AFMES officials were unsure how to proceed with the disposition of the organs they had in their possession until the Under Secretary of Defense for Personnel and Readiness made the decision in September 2022 to hold what they now refer to as "specimens" for 10 years unless the next of kin requests that the specimen be returned. Therefore, AFMES officials did not complete disposition for 142 retained organs from 106 (51 percent) of 208 decedents who had autopsies performed from January 1, 2006, through June 30, 2022. As of March 2023, AFMES had 553 retained organs in its possession that needed disposition. The DoD OIG also found that AFMES officials did not effectively track organs that medical examiners retained during autopsies. This occurred because AFMES officials did not have clear policies or procedures in place to track retention, transportation, storage, or release of retained organs. As a result, DoD officials may not be able to respond to next of kin requests for information on the status of retained organs. This deficiency could cause emotional distress to the decedent's family. The DoD OIG made several recommendations that addressed the findings in the report, including that the Under Secretary of Defense for Personnel and Readiness either reconsider their September 2022 decision or take steps using targeted notifications

or through a public awareness effort to ensure that the next of kin are aware of the decision and their options. This would include ensuring that the DoD has appropriately trained staff to explain to the next of kin the reason for the delay. The DoD OIG also recommended that the Director of the DHA review all locations where retained organs may have been stored and ensure that all organs were sent to AFMES.

Storage of Defense Items Reports

Audit of the Defense Logistics Agency Storage and Care of Repair Parts and Components for the Army Ground Combat Systems (DODIG-2024-001)

The DoD OIG found that the Defense Logistics Agency (DLA) did not store and care for Army Ground Combat Systems (GCS) repair parts and components in accordance with DoD policies and guidelines. This occurred because the DLA did not have adequate guidance and training, and the Army did not adequately oversee its materiel in DLA storage. As a result, Army GCS repair parts and components, valued at \$1.8 billion (92 percent) out of \$1.9 billion reviewed, were deteriorating or at increased risk of deterioration. This includes \$1.3 billion in Army GCS repair parts and components that were in immediate danger of degrading. The continued improper storage and care of Army GCS items may result in increased restoration or replacement costs, which would require additional funding and time, and negatively impact operational readiness. The DoD OIG made several recommendations to address the identified deficiencies, including that the DLA Director correct program deficiencies, update inspection and warehousing guidance, and institute a formal training program. The DoD OIG also recommended that the Commanding General of the U.S. Army Tank-Automotive and Armaments Command require materiel managers to conduct periodic visual inspections of Army GCS materiel in DLA storage.

Audit of Munitions Storage at Al Udeid Air Base, Qatar (DODIG-2024-063) and Audit of Munitions Storage at Camp Arifjan, Kuwait (DODIG-2024-064)

These audit reports are the first two in a series of four that review munitions storage in the U.S. Central Command area of responsibility. Officials at Al Udeid Air Base and Camp Arifjan inconsistently followed safety and security policies when storing munitions. At Al Udeid Air Base, U.S. Air Forces Central officials and contractor personnel did not manage munitions storage in accordance with approved net explosive weight limits in some munitions storage structures for over a year. Additionally, U.S. Air Forces Central officials and contractor personnel did not track the net explosive weight totals for munitions stored by two tenant organizations at Al Udeid Air Base. Additionally, weapons safety managers were unaware of the net explosive weight totals in munitions storage structures. Similarly, at Camp Arifjan, Army officials stored munitions without an approved site plan, did not manage munitions storage in accordance with approved net explosive weight limits, did not maintain awareness of net explosive weight limits in munitions storage structures, did not ensure that risk acceptance requirements were met for waiving lightning protection systems, and did not remove flammable vegetation surrounding munitions storage structures. The DoD OIG issued multiple recommendations to Air Force and Army officials to enhance management processes in this important area.

Financial Reports

Independent Auditor's Report on the DoD's FY 2023 and FY 2022 Financial Statements (DoD's Agency Financial Report for FY 2023)

The DoD OIG issued a disclaimer of opinion because the auditors could not obtain sufficient, appropriate audit evidence to support an opinion on the DoD's FY 2023 and FY 2022 financial statements. The DoD OIG identified 28 material weaknesses, 3 significant deficiencies, and 7 instances of noncompliance with laws, regulations, contracts, and grant agreements. Overall, the DoD OIG assessed that the DoD and its Components need to develop strong, sustainable DoD-wide business processes. In doing so, the DoD will not only work toward a clean audit opinion but will also become more efficient and improve its operations. This will result in increased public trust in the DoD's financial processes and lower audit costs.

Audit of the DoD's Plans to Address Longstanding Issues with Outdated Financial Management Systems (DODIG-2024-047)

The DoD OIG determined that the DoD had an incomplete list of its financial management systems and its plans for system compliance were inadequate. The DoD's outdated systems affect the financial statement audit and almost all material weaknesses. The DoD must retire outdated systems and ensure that systems used to process financial transactions meet data quality requirements established by the Federal Financial Management Improvement Act of 1996 (FFMIA). Updating the systems environment and implementing reliable controls over balances in the accounting systems are essential to the DoD OIG's ability to conduct the DoD Agency-Wide Financial Statement Audit. Without resolving identified issues, the DoD will continue to spend large sums of money on noncompliant, outdated systems instead of achieving its goal to create a simplified, integrated, and modern Information Technology systems environment. To address these issues, the DoD OIG made 31 recommendations to the Deputy Secretary of Defense; the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; and the DoD Chief Information Officer. The recommendations included creating an ideal end-state document that identifies the financial management systems the DoD will have when it achieves compliance with the FFMIA; developing a strategy for all DoD financial management systems to become FFMIA-compliant or retired and replaced in a timely manner; and obtaining justification from system owners for continued use of each system in the Defense Business System Audit Remediation Plan.

OVERSEAS CONTINGENCY OPERATIONS

Upon designation, the Lead IG works with its two counterparts, the Department of State (State) and U.S. Agency of International Development (USAID) OIGs, under the Lead IG model to ensure comprehensive oversight of all Federal programs and operations conducted in support of an Overseas Contingency Operation (OCO). To do so, the Lead IG prepares a comprehensive oversight plan and submits quarterly reports on the designated OCO to Congress that are also posted on the DoD OIG’s public website. During this reporting period, Congress re-designated the DoD IG from Lead IG to Special IG for Operation Atlantic Resolve (OAR) with additional responsibilities and reporting requirements. The Special IG worked closely with partner oversight offices to issue the first OAR quarterly report in February 2024. The DoD OIG was also the Lead IG for Operation Enduring Sentinel and Operation Inherent Resolve and issued quarterly reports for those OCOs. The DoD OIG also issued classified appendixes for all three OCOs and provided those documents to relevant agencies and congressional committees. To view the plan and quarterly reports issued during the reporting period, click on the title.

Table 1. Overseas Contingency Operations Oversight Plan and Quarterly Reports Issued During the Reporting Period

Title	Report Period or Date
FY 2024 Joint Strategic Oversight Plan for Operation Atlantic Resolve, Including U.S. Government Activities Related to Ukraine	October 26, 2023
Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan	October 1, 2023–December 31, 2023
Operation Atlantic Resolve Including U.S. Government Activities Related to Ukraine	October 1, 2023–December 31, 2023
Operation Inherent Resolve and Other U.S. Government Activities Related to Iraq & Syria	October 1, 2023–December 31, 2023
Lead Inspector General for Operation Enduring Sentinel	July 1, 2023–September 30, 2023
Lead Inspector General for Operation Inherent Resolve	July 1, 2023–September 30, 2023

Source: The DoD OIG.

Ukraine Oversight

In early February 2024, the IGs and staff from DoD, State, and USAID OIGs conducted a 3-day joint trip to Kyiv, Ukraine, to discuss ongoing efforts to oversee U.S. taxpayer-funded assistance to Ukraine. The IGs met with the Ukrainian Prime Minister, Minister of Defense, and other Ukrainian government officials during the February visit. All agreed on the need for collaboration, accountability, and transparency from all stakeholders involved in U.S. assistance programs for Ukraine.

On March 18, 2024, the DoD OIG, with collaboration from State and USAID OIGs and the Government Accountability Office, launched www.UkraineOversight.gov. The new website lets users browse a comprehensive catalog of U.S. Government oversight activities related to Ukraine and serves as a convenient, single resource for the American public and Congress.

As the Special IG for OAR, the DoD OIG and partner agencies continued their comprehensive, transparent, and collaborative approach to oversight of all aspects of U.S. assistance to Ukraine. The first Special IG quarterly report on OAR provided a detailed look at U.S. security assistance to Ukraine and regional allies, financial support to Ukraine’s government, increased U.S. military activity in Europe, and other U.S. Government operations related to Ukraine response efforts.

During the reporting period, the DoD OIG issued four reports and five management advisories related to Ukraine, on subjects including end-use monitoring of defense articles provided to Ukraine, protection of sensitive data, and proper vetting of DoD-trained Ukrainian Armed Forces personnel. To view the reports issued during the reporting period, click on the title.

Overseas Contingency Operations

Table 2. Ukraine-Related Reports Issued During the Reporting Period

Report Title	Report Number
Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group—Ukraine and Its Subordinate Commands	DODIG-2024-002
Management Advisory: The U.S. Army’s Accountability of Equipment Transferred to Ukraine	DODIG-2024-028
Management Advisory: Audit of Remote Maintenance and Distribution Cell—Ukraine Restructuring Contract Award	DODIG-2024-041
Evaluation of the DoD’s Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine	DODIG-2024-043
Management Advisory: Leahy Vetting of DoD-Trained Ukrainian Armed Forces	DODIG-2024-046
Evaluation of the U.S. European Command’s Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations	DODIG-2024-053
Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces	DODIG-2024-056
Evaluation of the DoD’s Sustainment Plan for Bradley, Stryker, and Abrams Armored Weapon Systems Transferred to the Ukrainian Armed Forces	DODIG-2024-057
Management Advisory: The Navy’s Execution of Funds to Assist Ukraine	DODIG-2024-069

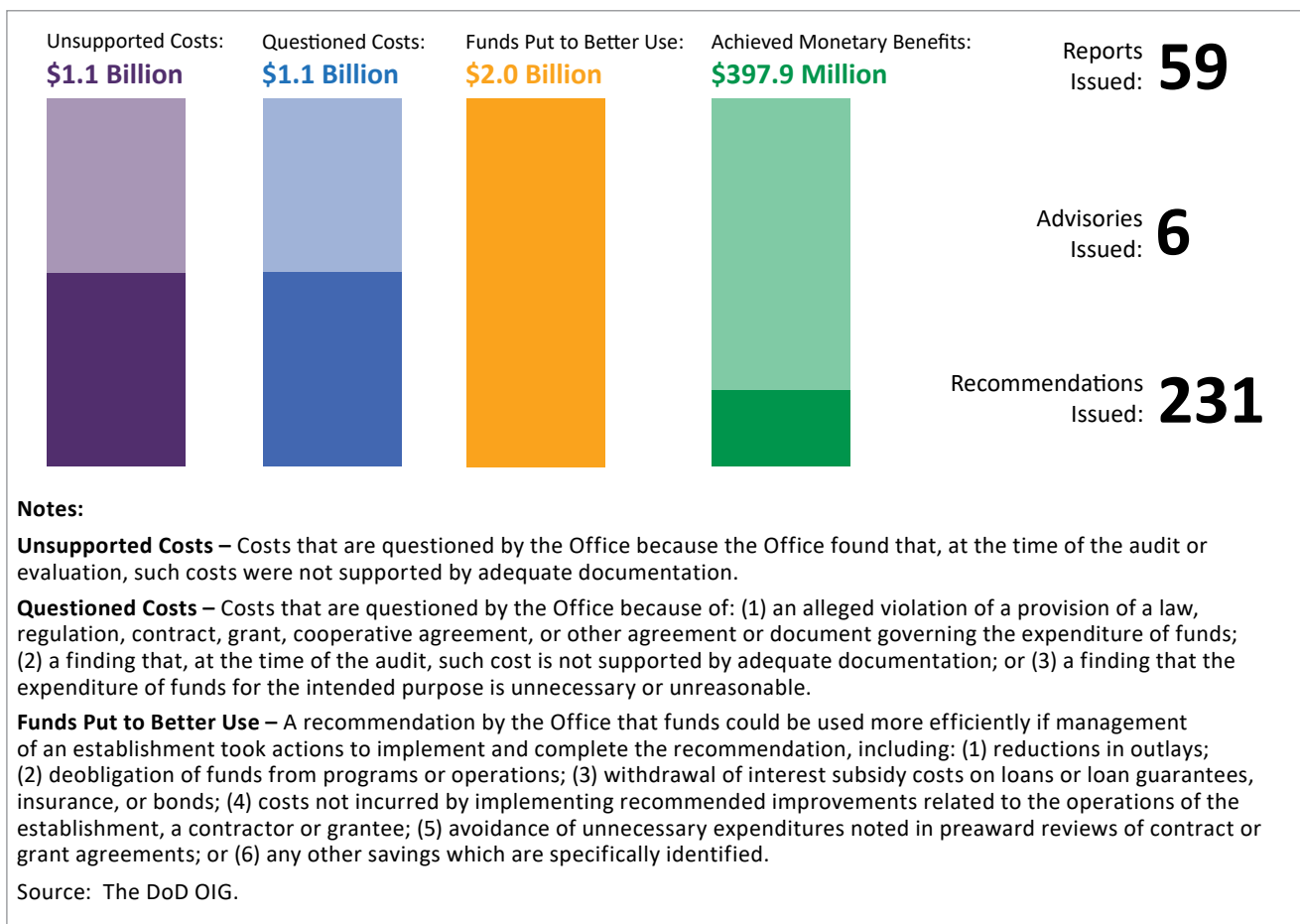
Source: The DoD OIG.

Check www.UkraineOversight.gov for a more comprehensive look at U.S. Government assistance to Ukraine.

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 organizations. 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 65 audit and evaluation reports and management advisories. Reports in the following table are listed by order of report number, which generally follows chronological order. For more information, including, as applicable, the total dollar value of questioned costs (and a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use, click on the report title.

Table 3. Oversight Products Issued During the Reporting Period

Report Title	Report Number
Audit of the Defense Logistics Agency Storage and Care of Repair Parts and Components for Army Ground Combat Systems	DODIG-2024-001
Management Advisory: The Protection of Sensitive Mission Data by Security Assistance Group—Ukraine and Its Subordinate Commands	DODIG-2024-002 ²
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 2023	DODIG-2024-003
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 2023	DODIG-2024-004
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 2023	DODIG-2024-005
Transmittal of the Independent Auditor’s Reports on the Defense Health Program Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-006
Transmittal of the Independent Auditor’s Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-007
Transmittal of the Independent Auditor’s Reports on the Defense Health Agency - Contract Resource Management Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-008
Transmittal of the Independent Auditor’s Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-009
Transmittal of the Independent Auditor’s Reports on the U.S. Army Corps of Engineers—Civil Works Financial Statements and Related Notes for FY 2023	DODIG-2024-010
Transmittal of the Independent Auditor’s Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-011
Transmittal of the Independent Auditor’s Reports on the U.S. Special Operations Command Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-012
Transmittal of the Independent Auditor’s Report on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-013
Transmittal of the Independent Auditor’s Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-014
Transmittal of the Independent Auditor’s Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-015
Evaluation of the Control and Accountability of DoD Biometric Data Collection Technologies	DODIG-2024-016
Transmittal of the Independent Auditor’s Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-017
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-018
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-019
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-020
Transmittal of the Independent Auditor’s Report on the Army General Fund Financial Statements and Related Notes FY 2023 and FY 2022	DODIG-2024-021
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 2023 and FY 2022	DODIG-2024-022
Transmittal of the Independent Auditor’s Reports on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-023
Transmittal of the Independent Auditor’s Reports on the Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-024

Table 3. Oversight Products Issued During the Reporting Period (cont'd)

Report Title	Report Number
Audit of the Navy's Management of the MQ-25 Stingray Program	DODIG-2024-026
Independent Auditor's Reports on the DoD FY 2023 and FY 2022 Financial Statements	DODIG-2024-027
Management Advisory: US Army Accountability of Equipment Transferred to Ukraine	DODIG-2024-028 ^{1,2}
Audit of B-52 Diminishing Manufacturing Sources and Material Shortages	DODIG-2024-029
Audit of Environmental Threats to Naval Dry Docks	DODIG-2024-030 ¹
Special Report: Common Cybersecurity Weaknesses Related to the Protection of DoD Controlled Unclassified Information on Contractor Networks	DODIG-2024-031
Management Advisory: Concerns with Access to Care and Staffing Shortages in the Military Health System	DODIG-2024-033 ¹
Quality Control Review of The Rodeheaver Group, P.C. FY 2021 Single Audit of the National Center for the Advancement of STEM Education, Inc.	DODIG-2024-035
Audit of Defense Health Agency Controls to Monitor Opioid Prescription Compliance with Federal and DoD Opioid Safety Standards	DODIG-2024-036
Evaluation of the Assessment, Monitoring, and Evaluation of Global Health Engagement Activities in USINDOPACOM, USEUCOM, and USAFRICOM	DODIG-2024-037
Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022	DODIG-2024-038
Quality Control Review of the PricewaterhouseCoopers LLP and Defense Contract Audit Agency FY 2022 Single Audit of the Charles Stark Draper Laboratory, Inc.	DODIG-2024-039
Management Advisory: Audit of Remote Maintenance and Distribution Cell-Ukraine Restructuring Contract Award	DODIG-2024-041
Audit of Army Oversight of the DoD Language Interpretation and Translation Enterprise II Contract	DODIG-2024-042
Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine	DODIG-2024-043 ¹
Evaluation of the DoD Internal Controls Related to Patient Eligibility and Pharmaceutical Management Within the National Capital Region Executive Medicine Service	DODIG-2024-044
Audit of DoD Use of the Government Purchase Card in Response to the Coronavirus Disease—2019 Pandemic	DODIG-2024-045
Management Advisory: Leahy Vetting of DoD-Trained Ukrainian Armed Forces	DODIG-2024-046
Audit of the DoD's Plans to Address Longstanding Issues with Outdated Financial Management Systems	DODIG-2024-047
Evaluation of the Alaska Radar System	DODIG-2024-048 ²
Evaluation of DoD Efforts to Mitigate Foreign Influence When Foreign Investors Acquire Land or Property in Close Proximity to U.S. Military Facilities	DODIG-2024-050
Evaluation of the DoD's Implementation of the NATO Policy on Preventing and Responding to Sexual Exploitation and Abuse	DODIG-2024-052 ¹
Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations	DODIG-2024-053
External Peer Review of the Defense Information Systems Agency, Office of the Inspector General Audit Organization	DODIG-2024-054
Audit of the DoD's Oversight of Cost-Plus-Award-Fee Contracts	DODIG-2024-055
Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces	DODIG-2024-056
Evaluation of the DoD's Sustainment Plan for Bradley, Stryker, and Abrams Armored Weapon Systems Transferred to the Ukrainian Armed Forces	DODIG-2024-057
Evaluation of the Planned Logistics Nodes to Support Operations in the USINDOPACOM Area of Responsibility	DODIG-2024-058 ²
Audit of DoD Afghanistan Contingency Contracts Closeout	DODIG-2024-059 ¹
Transmittal of the Independent Auditor's Report on the U.S. Marine Corps General Fund Financial Statements and Related Notes for FY 2023	DODIG-2024-060

Table 3. Oversight Products Issued During the Reporting Period (cont'd)

Report Title	Report Number
Audit of Military Services' Processing of Coronavirus Disease–2019 Vaccination Exemptions and Discharges for Active Duty Service Members	DODIG-2024-061 ¹
Audit of the Management of Organs Retained for Forensic Examination by the Armed Forces Medical Examiner	DODIG-2024-062 ¹
Audit of Munitions Storage at Al Udeid Air Base, Qatar	DODIG-2024-063 ¹
Audit of Munitions Storage at Camp Arifjan, Kuwait	DODIG-2024-064 ¹
Quality Control Review of the Plante & Moran, PLLC FY 2022 Single Audit of the National Center for Manufacturing Sciences and Subsidiary	DODIG-2024-065
Evaluation of the Army-Navy Transportable Radar Surveillance and Control Model 2 Ballistic Missile Defense System in the U.S. Indo-Pacific Command's Area of Responsibility	DODIG-2024-066 ²
External Peer Review of the Defense Finance and Accounting Service Internal Review Audit Organization	DODIG-2024-067
Evaluation of the DoD Military Information Support Operations Workforce	DODIG-2024-068 ¹
Management Advisory: The Navy's Execution of Funds to Assist Ukraine	DODIG-2024-069
Evaluation of DoD Voting Assistance Programs for Calendar Year 2023	DODIG-2024-070
Evaluation of DoD Financial Responsibility Reviews on Prospective DoD Contractors	DODIG-2024-072 ¹

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

² The DoD OIG website does not provide summaries of these reports. The following section contains summaries of these reports.

Source: The DoD OIG.

Oversight Products Not Publicly Disclosed

This section provides descriptions of evaluations that the DoD OIG did not disclose to the public.

Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group–Ukraine and Its Subordinate Commands (DODIG-2024-002)

This management advisory provided DoD officials with information on concerns identified during work on the “Evaluation of the Security Assistance Group–Ukraine Coordination of the Movement of Defense Articles to Ukraine.” The objective of the evaluation was to determine the effectiveness and efficiency of the Security Assistance Group–Ukraine’s management, tracking, and coordination of the movement of U.S. defense items to Ukraine. The advisory addressed information security of communications used to manage, track, and coordinate the movement of U.S. defense articles to Ukraine within and between the Logistics Enabling Node–Poland and external organizations. The report included seven recommendations.

Management Advisory: Army Accountability of Equipment Transferred to Ukraine (DODIG-2024-028)

This management advisory provided DoD officials with information on concerns identified during work on the “Evaluation of the Security Assistance Group–Ukraine Coordination of the Movement of Defense Articles to Ukraine.” This management advisory addressed the processes employed by personnel in the U.S. Army Security Assistance Command and U.S. European Command to maintain accountability of U.S. Army defense articles laterally transferred from Army units to Ukraine under the Presidential Drawdown Authority. The DoD OIG recommended that the Commander of the U.S. Army Security Assistance Command coordinate with the Security Assistance Group–Ukraine to reconcile property book discrepancies.

Evaluation of the Alaska Radar System (DODIG-2024-048)

The objective of the evaluation was to determine whether the Alaska Radar System can detect and track current and emerging long-range air threats in the Alaska Arctic Region in support of the guidance and requirements of the Commander of the North American Aerospace Defense Command and the Commander of the U.S. Northern Command. The report included three recommendations.

Evaluation of the Planned Logistics Nodes to Support Operations in the USINDOPACOM Area of Responsibility (DODIG-2024-058)

The objective of this evaluation was to determine whether the U.S. Indo-Pacific Command effectively planned to rapidly scale, stock, staff, and prepare logistics nodes in response to, or in support of, current or future operations. The report included three recommendations.

Evaluation of the Army-Navy Transportable Radar Surveillance and Control Model 2 Ballistic Missile Defense System in the U.S. Indo-Pacific Command's Area of Responsibility (DODIG-2024-066)

The objective of this evaluation was to determine whether the capabilities of the Army-Navy Transportable Radar Surveillance and Control Model 2 Ballistic Missile Defense System met U.S. Indo-Pacific Command missile defense requirements. The report did not include any recommendations.



DIVERSITY AND INCLUSION AND EXTREMISM IN THE MILITARY

The Diversity and Inclusion and Extremism in the Military (DIEM) Component has statutory reporting requirements that include preparing semiannual and occasional reports to the Secretary of Defense and the DoD IG and publishing annual reports to the Committees on Armed Services of the Senate and the House of Representatives. This section summarizes the activities of DIEM during the reporting period.

Diversity Management

DIEM developed a data map during the reporting period for the DoD's Diversity Management Program. The map identified the stakeholders, policies, and programs across the DoD enterprise related to the Diversity Management Program.

Prohibited Activities

DIEM developed a second data map during the reporting period. The data map is of the Military Departments' criteria, reporting processes, and electronic systems. The data map provides an enterprise-wide framework of stakeholders, policies, and programs used for reporting and tracking prohibited activities. The purpose of the data map is to provide a comprehensive understanding of the existing prohibited-activities space. The data map outlines best practices, inconsistencies, and challenges in tracking and reporting prohibited-activity allegations and related information.

Additionally, the DoD OIG received its first notification of a prohibited activity allegation and related information from the Department of the Air Force in March 2024. The process for receiving prohibited activity allegation information from the Military Departments was in response to both section 554 requirements and the July 27, 2022 Deputy Secretary of Defense memorandum regarding extremist and criminal gang activities. The Deputy Secretary's memorandum requires the Military Departments to report allegations of prohibited activity by members of the Armed Forces through their respective OIGs to the DoD OIG.

DIEM's Annual Statutory Report

During the reporting period, DIEM issued the annual report on the DoD's progress toward implementing diversity and inclusion initiatives and the prevention of and response to prohibited activities. The 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. As noted in our annual report, the DoD made progress establishing policies, programs, and systems related to diversity and inclusion and the prevention of prohibited activities within the DoD. During FY 2023, the DoD OIG identified 19 reports on diversity management, the prevention of and response to sexual assault, and prohibited activities. Click on the title to view the report.

Table 4. DIEM Statutory Report Issued During the Reporting Period

Report Title	Report Number
Annual Report to Congress Pursuant to FY 2021 NDAA, Section 554	DODIG-2024-034

Source: The DoD OIG.

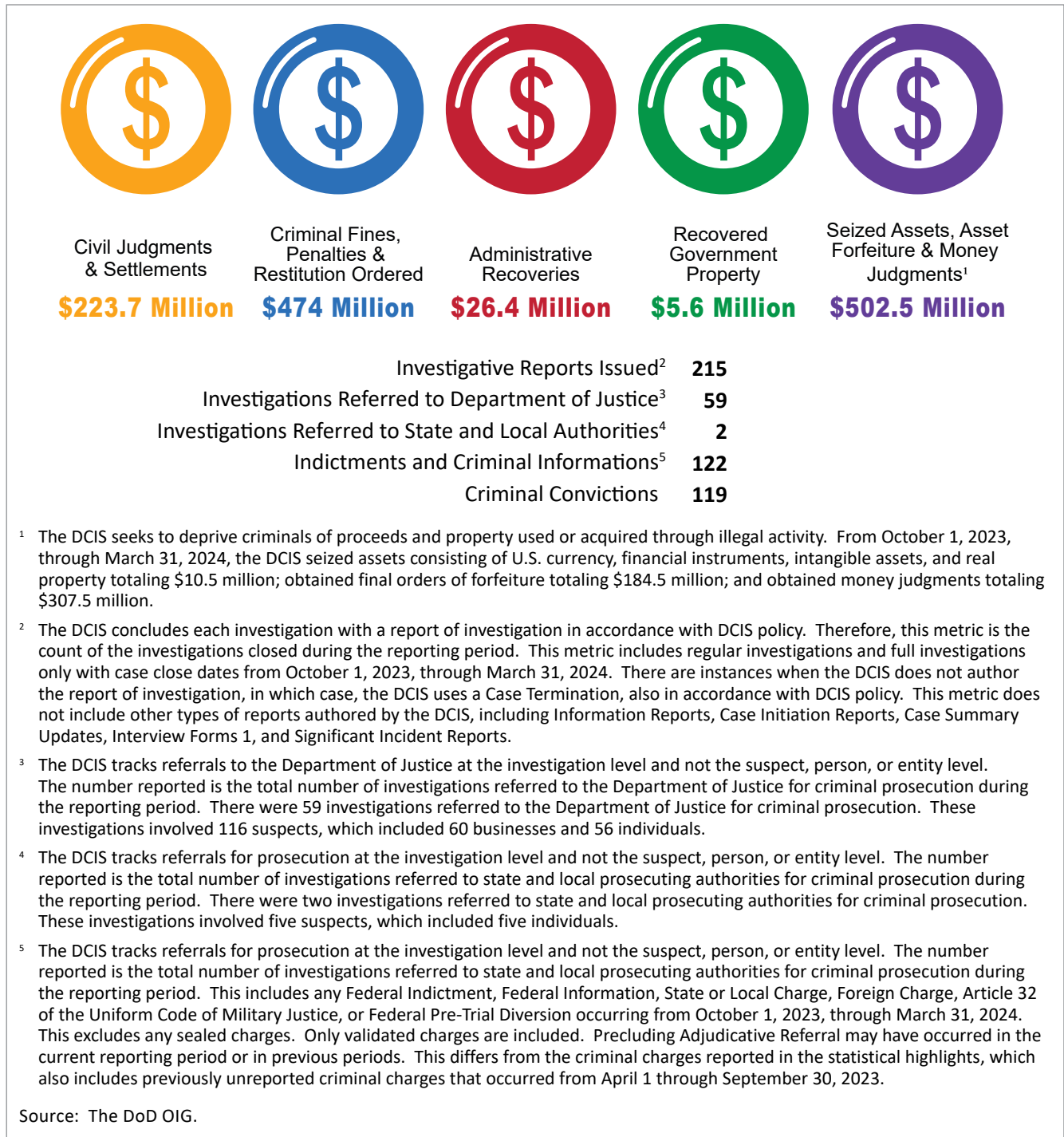


INVESTIGATIONS

DCIS Investigative Statistics

The Defense Criminal Investigative Service (DCIS) investigates criminal matters related to DoD programs and operations. This section provides statistical highlights and information on reports of investigation issued during the reporting period.

Figure 2. DCIS Statistical Highlights

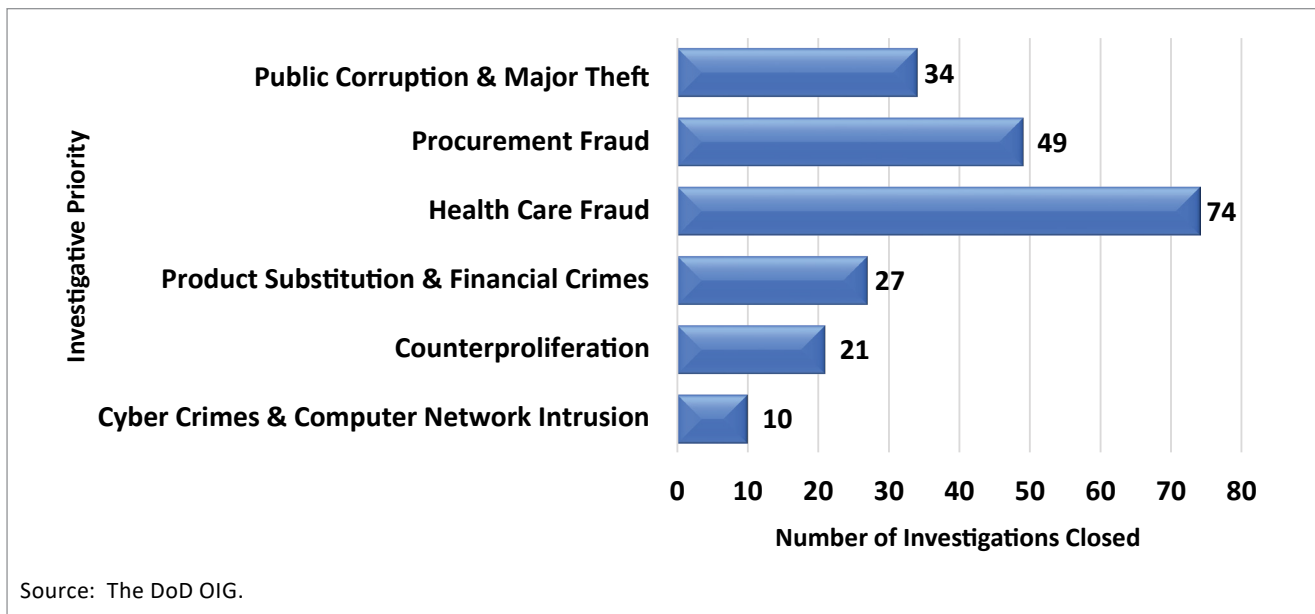


Significant DCIS Investigations

The DCIS focuses on the following investigative priorities.

- 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 table lists Department of Justice (DOJ) press releases that highlight some significant investigations that the DCIS and its Federal law enforcement partners completed during the reporting period. To view a press release with more details on a case, click on the title.

Table 5. Press Releases for Significant DCIS Investigations During the Reporting Period

Press Release Title	Date
Public Corruption	
Three Individuals Sentenced for Bribery Scheme at Ft. Gregg-Adams	November 3, 2023
Three Military Contractors Sentenced in Procurement Fraud Scheme	December 4, 2023
Project Manager Pleads Guilty to Kickback Scheme to Defraud a U.S. Army Facility	January 30, 2024
Procurement Fraud	
SDTX and RI USAOs Jointly Resolve False Claims Act Violation	October 6, 2023
Pavion Company to Pay \$1.75 Million to Resolve False Claims Act Allegations of Small Business Contracting Fraud	December 7, 2023
Government Contractors Agree to Pay \$3.9 Million to Resolve Claims of Misrepresenting Women-Owned Small Business Status	January 30, 2024

Table 5. Press Releases for Significant DCIS Investigations During the Reporting Period (cont'd)

Press Release Title	Date
Health Care Fraud	
Fairfax Doctor Pleads Guilty to Obstructing the IRS, Agrees to Pay \$5.3 Million	December 15, 2023
Former Co-Owners of New Jersey Marketing Company Sentenced to Prison in \$8.8 Million Compounded Prescription Drug Scheme	December 18, 2023
BioTelemetry and LifeWatch to Pay More than \$14.7 Million to Resolve False Claims Act Allegations Relating to Remote Cardiac Monitoring Services	December 18, 2023
Product Substitution and Financial Crimes	
Rochester Man Sentenced for Falsifying Documents Submitted to the Army	October 4, 2023
GE Aerospace Agrees to Pay \$9.4 Million to Resolve Allegations of False Claims Act Violations	November 6, 2023
Missouri-Based Defense Department Contractor Admits Fraud	February 7, 2024
Counterproliferation	
DOJ Unseals Charges Against Iranian and Chinese Nationals for Procurement Fraud Involving the Acquisition of Components for Drones on Behalf of the Iranian Government	December 19, 2023

Note: There were no press releases related to Cyber Crimes and Computer Network Intrusion investigations during the reporting period.

Source: The DoD OIG.

Senior Official Criminal 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. The following also includes the status and disposition of the matter, whether the matter was referred to the DOJ, the date of the referral, whether the DOJ declined the referral, and if so, the date of the declination.

Substantiated

The DCIS and the Army Criminal Investigation Division investigated an Army colonel (O-6), who served as a Garrison Commander. The investigation revealed that the colonel engaged in criminal conduct when they violated Federal conflict of interest laws. Specifically, the colonel used their official Government role to direct an Army contract to a company in which they held a substantial financial interest. The colonel failed to disclose that they were a vice president of the company. Furthermore, the investigation revealed that the colonel falsely claimed on two separate Office of Government Ethics Forms 450, Confidential Financial Disclosure Reports, that they did not maintain employment outside of the Army and did not maintain any outside financial interests.

On or about April 1, 2020, the investigation was referred to the DOJ. On April 22, 2020, the DOJ declined prosecution and referred the matter to the U.S. Army for prosecution under the Uniform Code of Military Justice (UCMJ). On January 7, 2021, court-martial charges were preferred against the colonel, which included the following charges—Article 134, UCMJ, two specifications pertaining to 18 U.S.C. § 208, Conflict of Interest; Article 107, UCMJ, two specifications of False Statements; and Article 131b, UCMJ, Obstruction of Justice.

The colonel submitted an “Offer to Plead Guilty” on February 3, 2021, under which he agreed to plead guilty and receive non-judicial punishment under Article 15, UCMJ, in lieu of court-martial and to submit a request to retire “in Lieu of Elimination.” On March 16, 2021, the Article 15 proceedings resulted a punitive reprimand and financial forfeiture. On January 27, 2022, the Deputy Assistant Secretary of the Army (Review Boards) approved the colonel’s request for retirement, and directed they be retired as a lieutenant colonel (O-5). On September 7, 2023, the Department of the Army, Office of the Judge Advocate General, Procurement Fraud Division, debarred the colonel and two of their companies from Government contracting. The investigation was closed on January 2, 2024.

Not Substantiated

The DCIS investigated allegations that a DoD civilian employee (GS-15) violated conflict of interest laws by operating a private company while serving as a Government employee. The investigation did not substantiate the allegations. On October 25, 2023, the DCIS presented the matter and the DOJ declined prosecution.

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 DOJ, the date of the referral, whether the DOJ declined the referral, and if so, the date of the declination.

Substantiated

ISO substantiated three significant senior official cases during the reporting period and published the results of these cases in the reports listed in following table. None of the cases were referred to the DOJ for prosecution. To view the report of investigation, click on the report title.

Table 6. Substantiated Senior Official Investigations During the Reporting Period

Report Title	Report Number
Report of Investigation: Mr. Jacques T. Grimes Defense Intelligence Senior Executive Service	DODIG-2024-025
Report of Investigation: Mr. William K. Lietzau Former Director, Defense Counterintelligence and Security Agency	DODIG-2024-040
Report of Investigation: Ms. Laura M. DeSimone Senior Executive Service	DODIG-2024-049

Source: The DoD OIG.

Not Substantiated

ISO did not close any investigations that were not substantiated during this 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, nonappropriated fund instrumentality employees, and tenants in military privatized housing. 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, only one was substantiated and publicly released. To view the report of investigation, click on the report title.

Table 7. Substantiated Whistleblower Reprisal Investigation During the Reporting Period

Report Title	Report Number
Whistleblower Reprisal Investigation: U.S. Army Cyber Command Fort Belvoir, Virginia*	DODIG-2024-051

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

Source: The DoD OIG.

Not Substantiated

WRI closed one case 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 was not substantiated during the reporting period, which is described below. The other two cases did not involve senior Government employees.

WRI investigated an allegation that an NH-04 employee (equivalent to a GS-15) within the Office of the Under Secretary of Defense for Research and Engineering disapproved a U.S. Marine Corps Reserve colonel's application for assignment to an Individual Mobilization Augmentee reserve position in reprisal for making a protected communication concerning a hostile work environment. This investigation was initiated subsequent to a complaint filed with the DoD Hotline.

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.² During the reporting period, OPR issued seven reports of investigation, one of which related to a senior Government employee, GS-15 and above. OPR includes in this semiannual report any investigations of alleged misconduct by DoD OIG senior Government employees, GS-15 and above, and military officers, pay grade O-6 and above, and all substantiated allegations of reprisal. OPR did not substantiate any allegations of reprisal during the reporting period.

Substantiated

During the reporting period, OPR investigated and substantiated allegations that a DoD OIG GS-15 employee supervisor was derelict in the performance of their duties because the employee failed to appropriately supervise a subordinate and failed to properly validate and certify the subordinate's timecards. Management reviewed the matter and addressed it with the employee as a performance issue.

² OPR refers complaints against the DoD IG and other designated DoD OIG officials to the Integrity Committee of the Council of the Inspectors General on Integrity and Efficiency, as required.



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 to 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. However, in the DoD Agency Financial Report for FY 2023, DoD management stated that the DoD did not comply with section 803(a) of the FFMIA. Furthermore, DoD management reported that this noncompliance was first identified in FY 2001, and the target correction date is FY 2028. DoD management stated that DoD financial systems do not provide the capability to record financial transactions in compliance with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. General Ledger at the transaction level. Additionally, the DoD OIG discussed DoD FFMIA compliance issues in the DoD OIG Independent Auditor's Reports on the FY 2023 and FY 2022 DoD Agency-Wide Financial Statements.

Review of Legislation and Regulations

During the reporting period, the DoD OIG reviewed proposed legislation related to the DoD's programs and operations and worked with the DoD and Congress to amend existing laws per the IG Act. Additionally, the DoD OIG reviewed proposed legislation at the request of congressional staff, the DoD, and the Legislative Committee of the Council of the Inspectors General on Integrity and Efficiency, including providing input on requests for information from the Senate Select Committee on Intelligence regarding intelligence equities within the Intelligence Inspectors General community. The DoD OIG also reviewed and commented on legislative proposals to establish a Special IG to oversee U.S. Government assistance to Ukraine.



Source: iStock.

Gold Standard Meeting with the DoD

Office of Management and Budget Memorandum M-22-04, December 3, 2021, promotes Federal accountability through cooperation among agencies and IGs. Consistent with this Memorandum, "Gold Standard" meetings are a relatively new model for coordinated oversight designed to provide the DoD with the benefit of lessons learned from prior DoD OIG oversight work that can reduce fraud and improve the effectiveness of new programs. The following summary details the Gold Standard meeting held during the reporting period.

On January 31, 2024, DIEM conducted a gold standard meeting with the Director of the Office for Diversity, Equity, and Inclusion at the Office of the Under Secretary of Defense (Personnel and Readiness). Members from DIEM presented a data map of the DoD's Diversity Management program that provided an enterprise-wide framework of stakeholders, policies, and programs including the Civilian Equal Employment Opportunity program, the Military Equal Opportunity program, and the Diversity and Inclusion Management program.



APPENDIX A: PEER REVIEWS

Peer Reviews of the DoD OIG

There were no peer reviews of the DoD OIG conducted during the reporting period.

Peer Reviews Conducted by the DoD OIG

The DoD OIG performed four peer reviews during the reporting period.

External Quality Assessment Review of the Defense Threat Reduction Agency Office of the Inspector General Administrative Investigative Operations

The DoD OIG reviewed the Defense Threat Reduction Agency OIG administrative investigative operations for the period ending December 31, 2022, and issued a final quality assessment review report on November 21, 2023. The DoD OIG concluded that the safeguards and management procedures in this organization provided reasonable assurance of conforming with professional standards in the planning, execution, and reporting of its investigations. The DoD OIG made 13 recommendations for improvement to the Defense Threat Reduction Agency OIG administrative investigation operations.

Peer Review of the U.S. Department of Homeland Security Office of Inspector General

The DoD OIG reviewed the system of quality control for the audit organization of the U.S. Department of Homeland Security OIG in effect for the year ended September 30, 2023, and issued a final peer review report on March 14, 2024. The DHS OIG received an External Peer Review rating of pass.

Peer Review of the Defense Information Systems Agency, Office of Inspector General Audit Organization

The DoD OIG reviewed the system of quality control for the Defense Information Systems Agency, Office of the Inspector General Audit Organization in effect for the 3-year period that ended on May 31, 2023. The Defense Information Systems Agency, Office of the Inspector General Audit Organization received an external peer review rating of pass.

Peer Review of the Defense Finance and Accounting Service Internal Review Organization

The DoD OIG reviewed the system of quality control for the Defense Finance and Accounting Service Internal Review Audit Organization in effect for the 3-year period that ended on June 30, 2023. The Defense Finance and Accounting Service Internal Review Audit Organization received an external peer review rating of pass.

DoD Audit Agencies

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

APPENDIX B: CONTRACT AUDITS

Final Completed Contract or Contract-Related Audits Containing Significant Findings

During the reporting period, the DoD OIG issued four and the Defense Contract Audit Agency (DCAA) issued four final, completed contract audit reports to contracting activities containing significant audit findings.

DoD OIG

Audit Report No. DODIG-2024-042	Date: January 9, 2024
Subject: Audit of Army Oversight of the DoD Language Interpretation and Translation Enterprise II Contract	
<p>The DoD OIG issued a report identifying that oversight officials for the Army Contracting Command–Detroit Arsenal and Contract Linguist and Intelligence Program Support Office provided effective oversight of the DLITE II contractor fill rates for linguists from March 2021 through February 2022 for three contractors. However, oversight officials did not document contractor performance in monthly reports in accordance with designation letter and quality assurance surveillance plan requirements, and officials did not complete annual contractor performance evaluations in a timely manner. In addition, oversight officials did not properly address, in a timely manner, and fully document alleged security incidents for three linguists on one contract. This occurred because of a lack of guidance and a preference among the oversight officials for oral feedback instead of documenting contractor performance, and oversight officials did not establish a process to ensure consistent reporting, reviewing, and documenting the resolution of alleged security incidents involving contracted linguists in a timely manner. As a result of incomplete or partially completed monthly reports, there is an increased risk that the contracting officer’s representative and contracting officer may be unaware of potential issues regarding the task orders at the military end user level. Due to late annual contractor evaluations, there is a lack of past performance data that could impact the process for determining future awards. There is also risk of endangering U.S. military, Coalition, and civilian personnel, in addition to an increased risk that a linguist could leak classified information.</p>	

Audit Report No. DODIG-2024-045	Date: January 12, 2024
Subject: Audit of DoD Use of the Government Purchase Card in Response to the Coronavirus Disease–2019 Pandemic	
Report: \$86.7 Million in Questioned Costs	
<p>The DoD OIG issued a report stating that DoD cardholders made COVID-19 contingency operation purchases that did not always support the DoD’s response to the COVID-19 pandemic and did not maintain appropriate supporting documentation for purchases in accordance with Federal and DoD policies. These problems occurred because Government Purchase Card program officials did not conduct required oversight to identify and correct improper or unsupported purchases. As a result, the DoD OIG statistically projected with a 95 percent confidence level that \$86.7 million (36 percent) of \$242.6 million in questionable purchases: (1) did not support the DoD’s response to COVID-19, (2) had missing purchase card documentation, or (3) met both conditions.</p>	

Audit Report No. DODIG-2024-055	Date: February 13, 2024
Subject: Audit of the DoD's Oversight of Cost-Plus-Award-Fee Contracts	
Report: \$1 Million in Questioned Costs	
<p>The DoD OIG issued a report finding that Army and Air Force contracting officials did not properly justify award fees paid for three contracts, which resulted in potential monetary benefits of at least \$872,309. Contracting officials also did not properly administer and manage 21 (78 percent) of 27 cost-plus-award-fee (CPAF) contracts reviewed, and the DoD did not accurately account for the universe of cost-plus-award-fee contracts and award fees paid to contractors. This occurred because: (1) the Army and Air Force did not have adequate controls to ensure that contracting officials complied with criteria related to the calculation and justification of award fees; (2) the Military Departments and Defense agencies did not have adequate controls to ensure that contracting officials complied with criteria related to the administration and management of CPAF contracts; and (3) Defense Pricing and Contracting did not establish and implement a DoD-wide solution to capture CPAF contract data. As a result, the officials made overpayments of at least \$872,309 on two contracts; an improper payment of \$1,978,267 on the third contract; and inappropriately obligated \$2.2 million.</p>	

Audit Report No. DODIG-2024-059	Date: February 22, 2024
Subject: Audit of DoD Afghanistan Contingency Contracts Closeout	
Report: \$3.7 Million in Funds Put to Better Use	
<p>The DoD OIG found that DoD contracting officials did not consistently close out the contingency contracts as required for the 30 contracts reviewed. Additionally, the DoD OIG determined that contingency contract data reported in the Federal Procurement Data System was unreliable and inaccurate. As a result, DoD contracting personnel did not always verify whether the DoD received what it contracted for or complete administrative requirements in a timely manner. The DoD also missed the opportunity to reprogram at least \$3.7 million in canceled funds to support other requirements.</p>	

DCAA

Audit Report No. 04181-2023D17200001	Date: November 16, 2023
Subject: Independent Audit Report on Proposed Amounts in Contractor's Claim for Equitable Adjustment	
Prepared for: U.S. Army Corps of Engineers	
Report: \$182.4 Million in Total Questioned Costs	
<p>The DCAA identified \$182.4 million in questioned costs related to extended overhead, additional staffing, productivity costs, COVID direct charges, escalation costs, differing site conditions, electrical costs, and labor wage premium costs. The DCAA's significant findings included \$80 million in questioned costs related to escalation costs not authorized in the contract for which the contractor was unable to show a causal beneficial relationship, in noncompliance with Federal Acquisition Regulation (FAR) 31.201-2(a), "Determining Allowability." Other significant findings included \$33.5 million of forecasted costs included in the proposal that are not a sum certain (estimates of future costs that had not yet happened with no damages incurred), in noncompliance with FAR 52.233-1(c), "Disputes."</p>	

Appendix B

Audit Report No. 03621-2022N17100003	Date: November 17, 2023
Subject: Independent Audit Report on Proposed Amounts in Contractor’s Termination Settlement Proposal	
Prepared for: U.S. Army Corps of Engineers	
Report: \$10.5 Million in Total Questioned Costs	
<p>The DCAA identified \$10.5 million in questioned costs related to direct labor, other direct costs, general and administrative expenses, and profit. The DCAA’s significant findings included \$4.7 million in questioned direct labor costs, including bonus costs and directly associated costs, and \$1 million in questioned general and administrative expenses, for which the contractor failed to provide essential supporting documentation, in noncompliance with FAR 31.201-2, “Determining Allowability”; FAR 31.201-4, “Determining Allocability”; FAR 31.201-3, “Determining Reasonableness”; and FAR 31.205-6(f), “Compensation for Personal Services.” Other significant findings included \$3.6 million in questioned profit directly associated with questioned performance costs, in noncompliance with FAR 31.201-6(a), “Accounting for Unallowable Costs.”</p>	
Audit Report No. 01451-2023D17900001	Date: February 1, 2024
Subject: Independent Audit Report on Proposed Direct Amounts on Unsettled Flexibly Priced Contract for Contractor Fiscal Years 2019 and 2020	
Prepared for: U.S. Department of State	
Report: \$10.5 Million in Total Questioned Costs	
<p>The DCAA identified \$10.5 million in questioned costs related to Defense Base Act insurance premiums, direct costs over contract ceiling, travel entry and exit visas, and direct costs that were not allowable or reasonable. The DCAA’s significant findings included \$7.8 million in questioned costs related to the difference between the Defense Base Act insurance premiums billed to contracts compared to the actual premiums charged after the insurance carrier audit, in noncompliance with FAR 31.201-2(d), “Determining Allowability.” Other significant findings included \$1.1 million in questioned labor costs which exceeded contract ceiling amounts, in noncompliance with FAR 52.232-20(a), “Limitation of Cost.”</p>	
Audit Report No. 04581-2023G17100001-S1	Date: February 22, 2024
Subject: Supplement to Independent Audit Report on Proposed Amounts in Contractor’s Termination Settlement Proposal	
Prepared for: U.S. Army Corps of Engineers	
Report: \$13.8 Million in Total Questioned Costs	
<p>The DCAA identified \$13.8 million in questioned costs related to direct labor, indirect factory overhead, other costs, general and administrative expenses, and associated profit. The DCAA’s significant findings included \$10.1 million of questioned costs related to proposed anticipatory profit which is not allowed in a fixed price terminated contract in accordance with FAR 49.202(a), “Profit.” Other significant findings included \$2.4 million in questioned costs related to proposed unabsorbed overhead (indirect costs which would have been absorbed by the terminated contract) that the contractor inaccurately computed, in noncompliance with FAR 31.201-2, “Determining Allowability.”</p>	

Contract Audits and Information

During the reporting period, the Defense Contract Audit Agency (DCAA) completed 911 contract audits.

Type of Audit ¹	Reports Issued	Dollars Examined (in Millions)	Questioned Costs ² (in Millions)	Funds Put to Better Use (in Millions)
Incurring Costs, Operations Audits, Special Audits	461	\$23,014.5	\$326.7	— ³
Forward Pricing Proposals	312	49,227.0	—	\$5,905.8 ⁴
Cost Accounting Standards	136	2.8	.4	—
Defective Pricing	2	— ⁵	7.2	—
Total	911	\$72,244.3	\$334.3	\$5,905.8

Note: This schedule represents DCAA contract audit reports issued during the 6 months ended March 31, 2024. 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, 2024, was 4,754. 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.

¹ This schedule represents audits performed by the DCAA summarized into four principal categories, which are defined as:

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).

² Questioned costs represent costs that the DCAA has questioned because they do not comply with rules, regulations, laws, or contractual terms.

³ 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.

⁴ Represents potential cost reductions that may be realized during contract negotiations.

⁵ Defective pricing dollars examined are not reported because the original value was included in the audits associated with the original forward pricing proposals.

Source: Data derived from the DCAA.

Status of Action on Post-Award Contract Audits

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

Reports	Number of Reports	Costs Questioned ⁶ (in Millions)	Cost Sustained ⁷ (in Millions)
Open Reports:			
Within Guidelines ¹	183	\$733.9	N/A
Overage greater than 6 months ²	524	6,101.2	N/A
Overage greater than 12 months ³	366	2,200.4	N/A
Under Criminal Investigation ⁴	46	188.5	N/A
In Litigation ⁵	228	2,371.8	N/A
Total Open Reports	1,347	11,595.8	N/A
Dispositioned (Closed) Reports	281	954.0	\$280.7 (29.4%) ⁸
All Reports	1,628	\$12,549.9	N/A

Note: 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.

¹ 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.

² Contracting officers have not resolved these overage reports within the 6-month resolution requirement.

³ Contracting officers have not dispositioned these overage reports within the 12-month disposition requirement.

⁴ Contracting officers have deferred action on these reports until a criminal investigation is complete.

⁵ Contracting officers have deferred action on these reports until related ongoing litigation is complete.

⁶ Costs Questioned represents the amount of audit exception, potential cost avoidance, or recommended price adjustment in the audit report.

⁷ 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.

⁸ For the 6-month period ended March 31, 2024, contracting officers sustained \$280.7 million (29.4 percent) of the \$954 million questioned in the dispositioned reports. The 29.4 percent sustention rate represents an increase from the 27.5 percent rate reported for the 6-month period ended September 30, 2023.

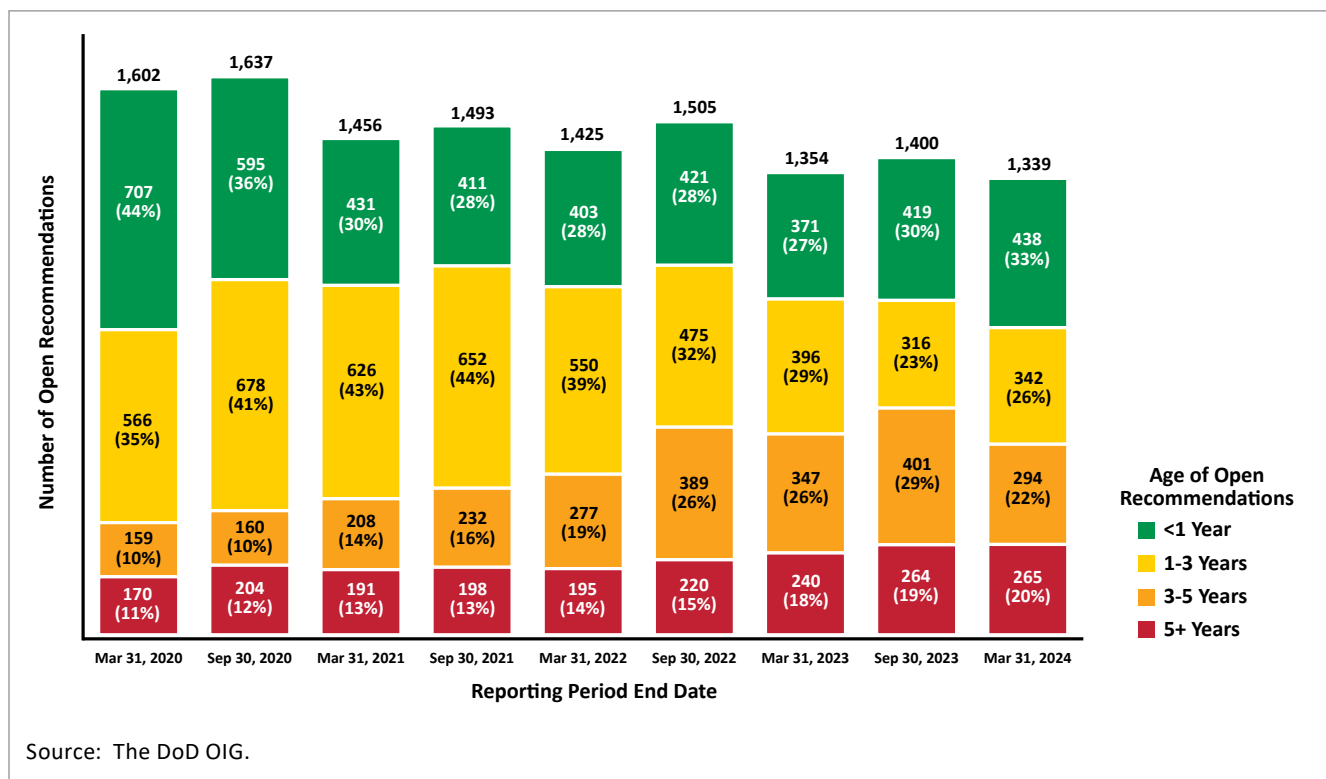
Source: Data derived from the DoD Contract Audit Follow-up System.

APPENDIX C: OPEN MATTERS FROM PRIOR REPORTING PERIODS

Open Recommendations for Previous and Current Reporting Periods

This graph shows, by reporting period, the number of open recommendations and the age of those open recommendations. The graph covers nine semiannual reporting periods, from October 2019 through March 2024.

Figure 4. Number and Age of Open Recommendations for Semiannual Reporting Periods from October 1, 2019, through March 31, 2024



Recommendations Made Before the Reporting Period for Which Corrective Action Had Not Been Completed as of March 31, 2024

The DoD OIG maintains a listing of all open DoD OIG recommendations on its website at 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, 2024.

Management Decisions

During the reporting period, the DoD made a management decision on 70 DoD OIG audit and evaluation reports and advisories. A management decision is defined in 5 U.S.C. § 405(a)(3) as, “the evaluation by the 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-2020-066, “Audit of the Department of Defense Supply Chain Risk Management Program for Nuclear Command, Control, and Communications Systems,” March 2, 2020	\$0	\$0
2	DODIG-2020-106, “Evaluation of Security Controls for Intelligence, Surveillance, and Reconnaissance Supply Chains,” July 22, 2020	\$0	\$0
3	DODIG-2022-075, “Evaluation of the Office of Net Assessment,” March 25, 2022	\$0	\$0
4	DODIG-2022-085, “Audit of the Army’s Integrated Visual Augmentation System,” April 20, 2022	\$0	\$0
5	DODIG-2022-086, “Evaluation of the Defense Logistics Agency Lifetime Buys of Parts Used in Intelligence, Surveillance, and Reconnaissance Systems,” April 19, 2022	\$0	\$0
6	DODIG-2022-135, “Evaluation of Aircraft High-Altitude Electromagnetic Pulse (HEMP) Life Cycle Testing and Test Facility Infrastructure,” September 20, 2022	\$0	\$0
7	DODIG-2023-054, “Evaluation of the DoD’s Response to Anomalous Health Incidents, or ‘Havana Syndrome’” March 9, 2023	\$0	\$0
8	DODIG-2023-067, “Audit of the Oversight of ENCORE III Information Technology Service Task Orders,” May 4, 2023	\$4,278	\$0
9	DODIG-2023-072, “Review of the Military Services’ Policies and Procedures on the Medical Waiver Process for Recruiting,” May 17, 2023	\$0	\$0
10	DODIG-2023-093, “Audit of the Reliability of the Department of Defense’s Coronavirus–2019 Patient Health Data,” July 7, 2023	\$0	\$0
11	DODIG-2023-104, “External Peer Review of the Defense Logistics Agency Office of the Inspector General Audit Organization,” August 8, 2023	\$0	\$0
12	DODIG-2023-109, “Evaluation of the DoD’s Actions Regarding Unidentified Anomalous Phenomena,” August 15, 2023	\$0	\$0
13	DODIG-2023-115, “Evaluation of Land-Based Security Controls for Equipment Being Transferred by Rail to Ukraine,” September 6, 2023	\$0	\$0
14	DODIG-2023-118, “Audit of the Acquisition of the U.S. Air Force Three-Dimensional Expeditionary Long-Range Radar,” August 24, 2023	\$0	\$0
15	DODIG-2023-120, “Audit of Triage and Support Services for Sexual Assault Victims at DoD Medical Treatment Facilities,” September 7, 2023	\$0	\$0
16	DODIG-2023-122, “Evaluation of Intelligence Sharing in Support of Ukraine,” September 13, 2023	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
17	DODIG-2024-001, "Audit of the Defense Logistics Agency Storage and Care of Repair Parts and Components for Army Ground Systems," October 13, 2023	\$0	\$0
18	DODIG-2024-002, "Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group—Ukraine and Its Subordinate Commands," November 2, 2023	\$0	\$0
19	DODIG-2024-003, "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 2023," November 3, 2023	\$0	\$0
20	DODIG-2024-004, "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 2023," November 3, 2023	\$0	\$0
21	DODIG-2024-005, "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 2023," November 3, 2023	\$0	\$0
22	DODIG-2024-006, "Transmittal of the Independent Auditor's Reports on the Defense Health Program Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
23	DODIG-2024-007, "Transmittal of the Independent Auditor's Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
24	DODIG-2024-008, "Transmittal of the Independent Auditor's Reports on the Defense Health Agency—Contract Resource Management Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
25	DODIG-2024-009, "Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
26	DODIG-2024-010, "Transmittal of the Independent Auditor's Reports on the U.S. Army Corps of Engineers-Civil Works Financial Statements and Related Notes for FY 2023," November 8, 2023	\$0	\$0
27	DODIG-2024-011, "Transmittal of the Independent Auditor's Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
28	DODIG-2024-012, "Transmittal of the Independent Auditor's Reports on the U.S. Special Operations Command Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
29	DODIG-2024-013, "Transmittal of the Independent Auditor's Report on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
30	DODIG-2024-014, "Transmittal of the Independent Auditor's Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
31	DODIG-2024-015, "Transmittal of the Independent Auditor's Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
32	DODIG-2024-016, "Evaluation of the Control and Accountability of DoD Biometric Data Collection Technologies," November 8, 2023	\$0	\$0

Appendix C

	Report	Disallowed Costs	Funds to Be Put to Better Use
33	DODIG-2024-017, "Transmittal of the Independent Auditor's Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
34	DODIG-2024-018, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
35	DODIG-2024-019, "Oversight of the Audit of the FY 2023 Defense Logistics Agency General Fund Financial Statements," November 8, 2023	\$0	\$0
36	DODIG-2024-020, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
37	DODIG-2024-021, "Transmittal of the Independent Auditor's Report on the Army General Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
38	DODIG-2024-022, "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 2023 and FY 2022," November 8, 2023	\$0	\$0
39	DODIG-2024-023, "Transmittal of the Independent Auditor's Reports on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
40	DODIG-2024-024, "Transmittal of the Independent Auditor's Reports on the Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022," November 8, 2023	\$0	\$0
41	DODIG-2024-026, "Audit of the Navy's Management of the MQ-25 Stingray Program," November 16, 2023	\$0	\$0
42	DODIG-2024-027, "Independent Auditor's Reports on the DoD FY 2023 and FY 2022 Financial Statements," November 15, 2023	\$0	\$0
43	DODIG-2024-029, "Audit of B-52 Diminishing Manufacturing Sources and Material Shortages," November 28, 2023	\$0	\$0
44	DODIG-2024-031, "Special Report: Common Cybersecurity Weaknesses Related to the Protection of DoD Controlled Unclassified Information on Contractor Networks," November 30, 2023	\$0	\$0
45	DODIG-2024-034, "Annual Report to Congress Pursuant to FY 2021 NDAA, Section 554," November 30, 2023	\$0	\$0
46	DODIG-2024-035, "Quality Control Review of The Rodeheaver Group, P.C. FY2021 Single Audit of the National Center for the Advancement of STEM Education, Inc.," November 29, 2023	\$0	\$0
47	DODIG-2024-036, "Audit of Defense Health Agency Controls to Monitor Opioid Prescription Compliance with Federal and DoD Opioid Safety Standards," December 7, 2023	\$0	\$0
48	DODIG-2024-037, "Evaluation of the Assessment, Monitoring, and Evaluation of Global Health Engagement Activities in USINDOPACOM, USEUCOM, and USAFRICOM," January 25, 2024	\$0	\$0
49	DODIG-2024-038, "Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2023 and FY 2022," December 15, 2023	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
50	DODIG-2024-039, "Quality Control Review of the PricewaterhouseCoopers LLP and Defense Contract Audit Agency FY 2022 Single Audit of the Charles Stark Draper Laboratory, Inc.," December 14, 2023	\$0	\$0
51	DODIG-2024-041, "Management Advisory: Audit of Remote Maintenance and Distribution Cell-Ukraine Restructuring Contract Award," January 5, 2024	\$0	\$0
52	DODIG-2024-042, "Audit of Army Oversight of DoD Language Interpretation and Translation Enterprise II Contract," January 9, 2024	\$0	\$0
53	DODIG-2024-044, "Evaluation of the DoD Internal Controls Related to Patient Eligibility and Pharmaceutical Management Within the National Capital Region Executive Medicine Services," January 8, 2024	\$0	\$0
54	DODIG-2024-045, "Audit of DoD Use of the Government Purchase Card in Response to the Coronavirus Disease-2019 Pandemic," January 12, 2024	\$0	\$0
55	DODIG-2024-046, "Management Advisory: Leahy Vetting of DoD-Trained Ukrainian Armed Forces," January 17, 2024	\$0	\$0
56	DODIG-2024-047, "Audit of the DoD's Plans to Address Longstanding Issues with Outdated Financial Management Systems," January 19, 2024	\$0	\$0
57	DODIG-2024-048, "Evaluation of the Alaska Radar System," January 22, 2024	\$0	\$0
58	DODIG-2024-050, "Evaluation of DoD Efforts to Mitigate Foreign Influence When Foreign Investors Acquire Land or Property in Close Proximity to U.S. Military Facilities," February 1, 2024	\$0	\$0
59	DODIG-2024-053, "Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations," February 8, 2024	\$0	\$0
60	DODIG-2024-054, "External Peer Review of the Defense Information Systems Agency, Office of the Inspector General Audit Organization," February 7, 2024	\$0	\$0
61	DODIG-2024-055, "Audit of the DoD's Oversight of Cost-Plus-Award-Fee Contracts," February 13, 2024	\$0	\$0
62	DODIG-2024-056, "Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces," February 15, 2024	\$0	\$0
63	DODIG-2024-057, "Evaluation of the DoD's Sustainment Strategies for Selected Weapon Systems Transferred to the Government of Ukraine," February 15, 2024	\$0	\$0
64	DODIG-2024-058, "Evaluation of the Planned Logistics Nodes to Support Operations in the USINDOPACOM Area of Responsibility," February 22, 2024	\$0	\$0
65	DODIG-2024-060, "Transmittal of the Independent Auditor's Report on the U.S. Marine Corps General Fund Financial Statements and Related Notes for FY 2023," February 22, 2024	\$0	\$0
66	DODIG-2024-065, "Quality Control of the Plante & Moran, PLLC FY 2022 Single Audit of National Center for Manufacturing Sciences and Subsidiary," March 21, 2024	\$0	\$0
67	DODIG-2024-066, "Evaluation of the Army-Navy Transportable Radar Surveillance and Control Model 2 Ballistic Missile Defense System in the U.S. Indo-Pacific Command's Area of Responsibility," March 28, 2024	\$0	\$0
68	DODIG-2024-067, "External Peer Review of the Defense Finance and Accounting Service Internal Review Audit Organization," March 22, 2024	\$0	\$0

Appendix C

	Report	Disallowed Costs	Funds to Be Put to Better Use
69	DODIG-2024-069, "Management Advisory: The Navy's Execution of Funds to Assist Ukraine," March 26, 2024	\$0	\$0
70	DODIG-2024-070, "Evaluation of DoD Voting Assistance Programs for Calendar Year 2023," March 28, 2024	\$0	\$0
	Total	\$4,278	\$0*

Source: The DoD OIG.

During the reporting period, the DoD did not make a management decision on 22 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-2020-063, "Audit of DoD Service-Disabled Veteran-Owned Small Business Contract Awards," February 18, 2020
3	DODIG-2021-095, "Audit of Accounting Corrections on the SF 1081," June 25, 2021
4	DODIG-2022-069, "Audit of Department of Defense Small Business Subcontracting Requirements," March 7, 2022
5	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
6	DODIG-2022-077, "Evaluation of Integrated Undersea Surveillance System Capabilities," March 28, 2022
7	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
8	DODIG-2023-040, "Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome," December 19, 2022
9	DODIG-2023-041, "Management Advisory: The DoD's Use of Mobile Applications," February 9, 2023
10	DODIG-2023-068, "Evaluation of the DoD's Management of Land-Based Water Resources to Support Operations," May 9, 2023
11	DODIG-2024-028, "Management Advisory: The U.S. Army's Accountability of Equipment Transferred to Ukraine," November 15, 2023
12	DODIG-2024-030, "Audit of Environmental Threats to Naval Dry Docks," November 29, 2023
13	DODIG-2024-033, "Management Advisory: Concerns with Access to Care and Staffing Shortages in the Military Health System," November 29, 2023
14	DODIG-2024-043, "Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine," January 10, 2024
15	DODIG-2024-052, "Evaluation of the DoD's Implementation of the NATO Policy on Preventing and Responding to Sexual Exploitation and Abuse," February 5, 2024
16	DODIG-2024-059, "Audit of DoD Afghanistan Contingency Contracts Closeout," February 22, 2024
17	DODIG-2024-061, "Audit of Military Services' Processing of Coronavirus Disease-2019 Vaccination Exemptions and Discharges for Active Duty Service Members," March 12, 2024
18	DODIG-2024-062, "Audit of the Management of Organs Retained for Forensic Examination by the Armed Forces Medical Examiner," March 14, 2024
19	DODIG-2024-063, "Audit of Munitions Storage at Al Udeid Air Base, Qatar," March 19, 2024

	Report
20	DODIG-2024-064, "Audit of Munitions Storage at Camp Arifjan, Kuwait," March 19, 2024
21	DODIG-2024-068, "Evaluation of the DoD Military Information Support Operations Workforce," March 25, 2024
22	DODIG-2024-072, "Evaluation of DoD Financial Responsibility Reviews on Prospective DoD Contractors," March 29, 2024

Source: The DoD OIG.

Final Actions

The 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 72 audit and evaluation reports during the reporting period		
(i) Dollar value of disallowed costs	\$10,297	
(ii) Dollar value of costs not disallowed	\$155,709	
(iii) Dollar value of disallowed costs and funds to be put to better use not yet recovered or written off by management	\$6,940,521	\$0
(iv) Dollar value of recommendations that were completed	\$10,297	\$397,854,788
(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 294 audit and evaluation reports by the end of the reporting period ¹	\$4,924,094,347 ²	\$3,046,992,502 ³

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

² Of the 294 open reports, there were 13 reports with estimated monetary benefits of \$4.9 billion in questioned costs. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

³ Of the 294 open reports, there were 9 reports with estimated monetary benefits of \$3 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.

Source: The DoD OIG.

Statements for Recommendations Made Before the Reporting Period for Which Final Action Had Not Been Taken as of March 31, 2024

We excluded 74 reports because a management decision was made in the past year or a management decision had not been made as of March 31, 2024. We also excluded one report that is under judicial appeal. Dollar values of questioned costs and funds that could be put to better use are noted, as applicable. For summaries that do not include an estimated completion date, the Principal Action Office did not provide a date.

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.

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 it has not completed all four phases of its plan. Estimated completion date is December 31, 2024.

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 System (ALIS), 12/10/2012

Reason Action Not Completed: The F-35 Joint Program Office did not develop and maintain a list of all foreign developed software or all documentation of third-party testing approvals. 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-2013-097, 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 until a comparative analysis of the updated DoD Instruction 6025.13, "Medical Quality Assurance and Clinical Quality Management in the Military Health System," July 26, 2023, is complete. An informed decision to update the Army regulation and issue supplemental guidance will result from the comparison.

Principal Action Office: Army

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-2013-130, 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 (GFEB) 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 closed Notice of Findings and Recommendations GG-2022-15 during FY 2023; however, a material amount of the real property universe balance continues to come from the Planning Resources for Infrastructure Development and Evaluation (PRIDE) database instead of GFEB. In addition, the independent public accounting firm issued Notice of Findings and Recommendations GG-2023-23, Real Property Population Invalid Items, which identifies data quality issues with the real property population.

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 and is reviewing public comments received. 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 March 31, 2024.

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

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. The DoD Office of General Counsel continues the process of updating and re-issuing DoD Directive 5220.6, "Defense Industrial Personnel Security Clearance Review Program," April 4, 1999, to make it compliant with the requirements of DoD Instruction 5025.01, "DoD Directives Program," September 26, 2012, for accuracy and currency. Estimated completion date is August 30, 2024.

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

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. An independent public accounting firm determined that the condition identified by the DoD OIG still exists and issued Notice of Findings and Recommendations GF-2023-02, Legacy Systems non-U.S. Standard General Ledger Accounts (Federal Financial Management Improvement Act Compliance), which identifies that the Army uses non-U.S. Standard General Ledger transaction codes to record transactional detail within the Standard Financial System and Standard Operations and Maintenance Army Research and Development System. In addition, the independent public accounting firm also issued Notice of Findings and Recommendations

GF-JV-2023-10, Standard Financial System Journal Voucher Management Review, which identifies unsupported first quarter FY 2023 journal vouchers posted in Standard Financial System.

Principal Action Office: Army

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

Reason Action Not Completed: The Armed Forces Retirement Home (AFRH) has not finalized and published the revised DoD Instruction 1000.28, “Armed Forces Retirement Home,” February 1, 2010, to include its process for applying applicable DoD and VA standards that would be followed by the AFRH with regard to nonmedical operations. The AFRH plans to rewrite the issuance following a review of the current statute and new Secretary of Defense memoranda on AFRH matters. Estimated completion date is June 28, 2024.

Principal Action Office: Armed Forces Retirement Home

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 in which 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

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 implement a plan to review and process the delinquent medical service accounts debt.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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, 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. The estimated completion date is March 31, 2025.

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

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 Office of the Under Secretary of Defense for Personnel and Readiness, in coordination with the Defense Health Agency is developing a Defense Health Agency – Procedural Instruction to establish policies and procedures that assign responsibilities to Commanders and medical authorities to manage medical histories and line of duty documentation for deployed or temporary duty Reserve Component Service members. A working group that includes representatives from the Reserve Components and the Defense Health Agency is in the process of adjudicating issues and concerns regarding the Defense Health Agency – Procedural Instruction and the DoD line of duty form draft language. Estimated completion date is December 31, 2024.

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

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's recommendations to update guidance and procedures are now combined with the 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 September 30, 2024.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

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

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

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 May 24, 2024.

Principal Action Office: Air Force

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

Reason Action Not Completed: Corrective actions are in progress to implement the remaining receipt and acceptance functionality and system enhancements in the Navy Enterprise Resource Planning system to ensure compliance with Statement of Federal Financial Accounting Standards 1 for Wide Area Work Flow transactions 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. Also, essential system enhancements are awaiting funding, which is anticipated to resume in FY 2025. Estimated completion date is June 30, 2025.

Principal Action Office: Navy

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 December 1, 2024.

Principal Action Office: Navy

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.

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

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 issuance by April 19, 2024.

Principal Action Office: Army

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 1438.06, “DoD Workplace Violence Prevention and Response Policy.” DoD Instruction 1438.06 is expected to be issued by September 30, 2024. Once issued, Defense

Pricing and Contracting will 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 testing performed to demonstrate implementation of its procedures for out-processing users who leave commands. Estimated completion date is June 30, 2025.

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 June 30, 2024.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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. Estimated completion date is June 30, 2024.

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

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, “Visits and Assignments of Foreign Nationals,” June 22, 2005, 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. Estimated completion date is May 2024.

Principal Action Office: Under Secretary of Defense for Policy

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

Reason Action Not Completed: The Army has not provided evidence to support that it has reviewed and corrected the moving average cost value for all inventory available and purchased for resale. The Army plans to reestablish a clean beginning balance to ensure that inventory moving average cost values are properly reviewed and corrected. Estimated completion date is September 30, 2024.

Principal Action Office: Army

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

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 that it is performing comprehensive, independent inspections of at least two installations each year to verify compliance with all applicable health and safety requirements. Estimated completion date is March 31, 2025.

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

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.

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

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

Potential Monetary Benefits: \$40,211,568 (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 implement a plan to review and process the delinquent medical service accounts debt.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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 March 31, 2024.

Principal Action Office: Army

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

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. The Army has initiated six system change requests which will result in improvements to the Army's Fund Balance With Treasury transactions and financial auditability. Full implementation is expected by September 30, 2025.

Principal Action Office: Army

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. 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-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

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

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 January 1, 2030.

Principal Action Office: Navy

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 July 24, 2024.

Principal Action Office: U.S. Transportation Command

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, 2024.

Principal Action Office: Army

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. The Navy updated the Secretary of the Navy Acquisition and Cross-Servicing Agreement Instruction and will provide a copy once published. Estimated completion date is September 30, 2024.

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

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 Troops-to-Teachers program, which left the DoD to determine a funding level for the program. The DoD provided no-cost extensions that

allowed state or consortium grantees that remained active after the initial cancellation of the program to continue to provide counseling and referral services to program participants across 25 states until May 2023. The DoD has not determined the program funding level after FY 2023.

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

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." Additionally, the Under Secretary of Defense for Policy has not issued procedures for application of the DoD Leahy Law, including timelines for reaching decisions on credible information.

Principal Action Office: Under Secretary of Defense for Policy

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 projects publication for Regulation 190-45 to be September 30, 2025. 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

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. Estimated completion date is June 30, 2024.

Principal Action Office: Army

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 April 30, 2024.

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 not provided a status of the comprehensive Armed Forces Retirement Home long-term solvency strategy.

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 provided an updated DoD Instruction 6055.17, "DoD Emergency Management (EM) Program," February 13, 2017, or an assessment process to ensure consistent application of the DoD Emergency Services Program.

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, 2026.

Principal Action Office: Army

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 terminate the contracting officer's representative's appointment for unsatisfactory performance, transfers, or retirements and identify who is required to complete the quality assurance surveillance plan.

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: The Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), Office of Financial Operations, has not finalized the development of guidance for overseeing the Department of the Navy's qualified recycling programs. The guidance will include procedures for timely deposit and end-to-end data reconciliations ensuring revenue and expense are properly recorded and reported in the financial statements. Additionally, the guidance will address the compliance of segregation of duties and placement of mitigating controls; annual reviews of business plans; and proper check endorsement and receipt of non-cash vendor payment procedures.

Principal Action Office: Navy

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. In addition, the Office of the Under Secretary has not provided evidence to support that the conversion to Treasury Direct Disbursing has been completed. Although the Advana system is fully operational and is used to consolidate and reconcile Treasury Index 97 related financial data, the Office of the Under Secretary has not been able to provide evidence to support that the Defense Repository for Common Enterprise Data tool can effectively support the Fund Balance with Treasury reconciliations at the voucher-level. Estimated completion date is December 31, 2025.

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

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

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: (1) roles, responsibilities, and deciding officials for key segments of a facility construction project; or (2) 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 November 30, 2024.

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

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, 2024.

Principal Action Office: Marine Corps

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

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. Estimated completion date is September 30, 2024.

Principal Action Office: Navy

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

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

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

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 the Directive-Type Memorandum 187, "DoD Cybersecurity Services Performed for Cloud Service Offerings." Directive-Type Memorandum 187 is undergoing a legal sufficiency review with the DoD Office of General Counsel

Principal Action Office: DoD Chief Information Officer

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 in informal coordination with Agencies, Services, and the Office of the Under Secretary of Defense for Intelligence and Security staff. Once comments are adjudicated, the Instruction will go out for official formal coordination. Estimated completion date is June 30, 2024.

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-2019-038, Followup of Delinquent Medical Service Account Audits, 12/19/2018

Reason Action Not Completed: The Defense Health Agency Uniform Business Office conducted an analysis on types of aged accounts receivable at DoD medical treatment facilities through September 30, 2021. The accounts receivable were sorted into various categories to identify immediate reversal of charges or long-term review and approval for write-off of charges. A business case analysis has been completed to show the volume of accounts receivable to work or write-off. The analysis is undergoing a DoD Office of General Counsel review. Estimated completion date is June 30, 2024.

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. 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, including: (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.

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-2019-055, 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. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support that equity investment profits and losses allocated to the Military Departments, along with the accounting method used, are reported in the DoD Agency-Wide Financial Statements.

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

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. DoD Instruction 5240.24 is undergoing a legal sufficiency review with the Office of the Under Secretary of Defense for Intelligence and Security, Office of General Counsel.

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 and Navy 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 FBI'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

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

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

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 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 FY 2024.

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

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

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

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

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 to demonstrate that it ensures contracting officers enter contractor past performance information, including a documented combating trafficking in persons review, both positive and negative, promptly into the Contractor Performance Assessment Reporting System.

Principal Action Office: Army

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 completed the updates of 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 completed the update of policies that apply to the Marine Corps Substance Abuse Counseling Centers. Estimated completion date is December 31, 2024.

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

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

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, in coordination with Defense Pricing and Contracting, has not issued policy that requires all systems and networks that maintain DoD information, including those owned by contractors that maintain DoD information to: (1) use strong passwords that, at a minimum, meet DoD password length and complexity requirements, or (2) configure their systems and networks to align with DoD requirements for locking after 15 minutes of inactivity and three unsuccessful logon attempts. Policy cannot be implemented or revised until Cybersecurity Maturity Model Certification 2.0 program requirements are established in a final rule in Title 32 of the Code of Federal Regulations. The DoD is pursuing publication of a proposed rule, rather than interim rule, which is anticipated to add approximately 12 months to the timeline for publication of a final rule.

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

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

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

Reason Action Not Completed: The DoD Chief Information Officer developed the draft DoD Instruction 8530.CD, "User Activity Monitoring," and the draft Cybersecurity strategy. However, in June 2023, the Secretary of Defense put a hold on the issuance of the Instruction and strategy to incorporate tasks identified in the Secretary of Defense Memorandum, "Security Review Follow-on Actions," June 30, 2023. The U.S. Southern Command is in the process of filling the Insider Threat Program Manager position, while the U.S. Special Operation

Command requested funding to hire Insider Threat program managers and will be able to complete the recommendation once funding is available.

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

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.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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." Estimated completion date is June 1, 2024.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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 September 30, 2024.

Principal Action Office: Defense Logistics Agency

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 started during calendar year 2023. Efforts are ongoing to establish a Digital Manufacturing Data Vault as an official Program of Record. Estimated completion date is October 1, 2024.

Principal Action Office: Marine Corps

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

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: Joint Chiefs of Staff, U.S. Indo-Pacific Command, U.S. Strategic Command

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

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 implementing a new Customer Satisfaction Survey contract. Broad application of the more modern, user-friendly survey tools are in place and ready for use to survey global household goods shipments. However, information technology integration challenges between the DoD's MilMove system and the global household goods contractor's system required the U.S. Transportation Command and Military Services to adjust the shipment timelines. With the timeline adjustment, April 2024 will be the first full month that the Customer Satisfaction

Survey contract will survey global household goods shipment performance. Estimated completion date is August 31, 2024.

Principal Action Office: U.S. Transportation Command

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. The Assistant Secretary of Defense for Health Affairs implemented controls to ensure that all prescriptions filled across the Military Health System are processed through either the Military Health System Genesis or the Composite Health Care System. The Military Health System Genesis transition for military treatment facilities outside the contiguous United States is underway and full implementation is expected by May 1, 2024.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

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 N40085-18-F-6819. The contractor disagreed with the Defense Contract Audit Agency's audit findings, and the Commander, Naval Facilities Engineering Systems Command, completed a review to resolve the disagreement; however, due to the disparity of opinions between the contractor and the Defense Contract Audit Agency, the matter continues to be under extensive legal review. Estimated completion date is May 31, 2024.

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 Office of the Under Secretary of Defense for Acquisition and Sustainment met with Defense Pricing and Contracting personnel to discuss the review of all 17 contractors that received DoD Service-Disabled Veteran-Owned Small Business set-aside or sole-source contracts but were denied Service-Disabled Veteran-Owned Small Business status by the Department of Veterans Affairs Center for Verification and Evaluation, to determine whether they meet the requirements for such status. The Office of the Under Secretary of Defense for Acquisition and Sustainment is working with Defense Pricing and Contracting to formalize a comprehensive response capturing the collaborative decisions established during the meeting. Estimated completion date is March 31, 2024.

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 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 FBI Combined Deoxyribonucleic Acid Index System.

Principal Action Office: 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 published DoD Instruction 8585.01, “DoD Cyber Red Teams,” January 11, 2024, to include requirements for addressing DoD Cyber Red Team-identified vulnerabilities and reporting actions taken to mitigate those vulnerabilities. However, the guidance does not assign an organization with the responsibility to review and assess DoD Cyber Red Team reports for systemic vulnerabilities and coordinate the development and implementation of enterprise solutions to mitigate those vulnerabilities affecting DoD systems, networks, and operations. The U.S. Southern Command has not provided evidence that it has prioritized the risk of each unmitigated vulnerability identified in the DoD Cyber Red Team assessments and reports, taken immediate action to mitigate each vulnerability, and included any vulnerabilities that it cannot immediately mitigate on a U.S. Southern Command-approved plan of actions and milestones.

Principal Action Office: Secretary of Defense, U.S. Southern Command

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-2020-078, 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 evidence that demonstrates physical security inspections were performed at all DoD medical treatment facilities and that controls were implemented to mitigate the identified weaknesses. 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.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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. The Assistant Secretary of the Navy (Energy, Installations and Environment) and Assistant Secretary of the Air Force for Installations, Environment and Energy have not updated Service policies to align with revisions to DoD policy for health and safety hazard management.

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

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. In December 2022, the Defense Health Agency chartered the Austere Resuscitative Surgical Care Working Group, led by the Joint Trauma System, through the Joint Trauma Education and Training Branch, to create a curriculum defining the clinical skills for individuals and teams to care for patients in challenging expeditionary and austere environments. The Working Group will develop enabling and terminal learning objectives for use by the Military Departments. The Surgeons General of the Army, 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 September 6, 2024.

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

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

Reason Action Not Completed: The Directors of the Regional Center for Security Studies are working to establish a self-inspection process. Revisions to the Defense Security Cooperation Agency Instruction and senior leader turnover at four Regional Centers delayed the development of the inspections process. Estimated completion date is March 30, 2024.

Principal Action Office: Defense Security Cooperation Agency

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

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

Reason Action Not Completed: In October 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 Deputy Secretary of Defense-directed memorandum to develop agile and scalable protection options for high-risk personnel. In addition,

the memorandum proposes transferring high-risk personnel program roles and responsibilities from the Office of the Under Secretary of Defense for Policy to the Office of the Under Secretary of Defense for Intelligence and Security. 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 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, 2025.

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

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 is working to update the Department of Air Force's Information Security Continuous Monitoring strategy to correct the weaknesses identified at facilities that manage artificial intelligence projects. Estimated completion date is August 15, 2024. The Marine Corps has not provided support that they developed and implemented a plan to correct the security weaknesses related to not using strong passwords; monitored networks and systems for unusual user and system activity; and secured data centers, server racks, and associated keys.

Principal Action Office: Air Force, Marine Corps

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 Military Services to identify conflicting requirements before finalization. The draft manual is being prepared for submission to the DoD Directives Division before going into pre-signature review.

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

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," January 25, 2019. Estimated completion date is June 30, 2024.

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

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-2020-112, 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. Estimated completion date is September 30, 2025.

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, is working to address deficiencies identified at Building 2801. After the Program Objective Memorandum 24 special project submission was not accepted, some deficiencies were addressed by use of multiple smaller projects that could be funded locally. Contracts awarded in FY 2022 and completed in FY 2023 included the installation of a split air conditioning system in male sleeping areas, roof replacement, and painting and sealing of the

Apparatus Bay. Equipment has been ordered for gear room modifications. The Commander, Navy Region Mid-Atlantic, 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. Estimated completion date is September 30, 2024.

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-2020-121, 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 reported that all Army-managed night vision devices have a new Item Unique Identification sticker that is extremely durable and legible for reading the serial number on each device but has not provided support for this statement.

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: 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.

Principal Action Office: Navy

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 Under Secretary of Defense for Personnel and Readiness continues to develop a policy to address counseling and serious misconduct incidents. 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 that 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 December 31, 2025.

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-2021-041, 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. The DoD Directive is delayed in legal sufficiency review because officials at the Office of the Under Secretary of Defense for Acquisition and Sustainment experienced challenges in the coordination process. Estimated completion date is April 30, 2024.

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

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

Reason Action Not Completed: The Defense Contract Management Agency (DCMA) has not updated DCMA Manual 2201-03, "Final Indirect Cost Rates," February 14, 2019, to require that contracting officers and supervisors use the Contract Audit Follow-Up checklist to help ensure that the findings and recommendations related to questioned direct costs have been settled before the record is closed in the Contract Audit Follow-Up system.

Principal Action Office: Defense Contract Management 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

Reason Action Not Completed: The Defense Contract Management Agency has not provided evidence to support how it made the determination that the original contracting officers' decisions were reasonable for two of the eight audit reports and partially reasonable for the remaining six audit reports.

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-2021-065, 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

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

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

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 provided evidence that it requires National Guard Bureau Office of Youth Programs to disapprove future state plans that do not comply with DoD Instruction 1025.08, “National Guard Youth Challenge Program,” March 20, 2002, and National Guard Bureau guidance. 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. Estimated completion date is December 31, 2024.

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

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 May 10, 2024.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Reason Action Not Completed: Defense Pricing and Contracting updated its Other Transactions Guide in July 2023; however, it does not clarify its policy for determining the approval level required for project awards when using consortiums and ensuring guidance is consistent with established dollar approval thresholds and implemented by contracting personnel. The Other Transactions Guide also does not establish requirements to ensure proper vetting of consortium members and procedures to promote security reviews of the solicitation package to prevent revealing potentially sensitive information. In addition, 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

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 Defense Finance and Accounting Service has not documented the process used to reconcile the gross pay amounts for the Military Pay–Army, Military Pay–Navy, Military Pay–Air Force, and Military Pay–U.S. Marine Corps programs. Estimated completion date is June 30, 2024.

Principal Action Office: Defense Finance and Accounting Service

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 Acquisition and Sustainment, in coordination with the Under Secretary of Defense for Policy, has not provided evidence of the updated DoD Instruction on DoD Counter Threat Finance.

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

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

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, and its supplementary acquisition policy issuances to require program managers of major defense acquisition programs to use scientific test and analysis techniques to develop the Test and Evaluation Master Plan.

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

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, Marine Corps

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 National Guard Bureau has 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 submission of partial and final billings to ensure compliance with DoD policy. They also need to distribute training plans for tasked units on how to use the desk manual.

Principal Action Office: National Guard Bureau

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

Reason Action Not Completed: The Navy and Air Force are working to establish training or direct joint base commanders to issue local guidance to ensure compliance with established processes. The Under Secretary of Defense for Acquisition and Sustainment has not updated applicable joint base-related guidance or established a clear order of precedence between the memorandum of agreement, joint base policy, and Service policies for joint bases. Estimated completion date is September 7, 2025.

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

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 be replaced by the Air Force Integrated Personnel and Pay System in January 2025, Army Integrated Personnel and Pay System in FY 2026, and Navy Personnel and Pay System in January 2027. The Service pay systems will be programmed to ensure that all

disbursements cite the correct accounting information. Estimated completion date is December 31, 2027. The Defense Finance and Accounting Service's Transaction Interface Module team developed and validated a query that allows for manual retrieval of all SF1081 transactions created within the interface module. The new strategy is a redesign of the query and subsequent validation to ensure that transactions are created, stored, and cataloged in a complete and accurate manner. Estimated completion date is May 31, 2024.

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

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 Air Force have not provided evidence to support that they require Component program managers to conduct monthly reviews of high-risk transactions. The Navy's Fuel Card Office is coordinating with the Defense Logistics Agency to generate price-reasonableness reference documentation that would be suitable for use in the field. In addition, the Navy's Fuel Card Program Manager is coordinating with other Service Component Program Managers to explore best practices that could be applied to the Navy's Air Card program. Estimated completion date is December 31, 2024. The Defense Logistics Agency has not revised the Defense Logistics Agency-Energy P-8, "Fuel Card Program," to include guidance on how Aviation Into-Plane Reimbursement Card users and reviewing officials should determine price reasonableness for ancillary services and fees.

Principal Action Office: Army, Navy, Air Force, Defense Logistics Agency

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

Reason Action Not Completed: The Navy has 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: Navy, Marine Corps

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.

Principal Action Office: U.S. Transportation Command

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 Office of the Deputy Assistant Secretary of Defense for Cyber Policy and Joint Chiefs of Staff J-6 personnel are working with the Department of Homeland Security to develop a new joint memorandum that will supersede and replace the 2018 Joint DoD-DHS memorandum and formally disestablish the Cyber Protection and Defense Steering Group. In 2021, Congress established the Joint Cyber Defense Collaborative (JCDC) within DHS to coordinate whole-of-government, whole-of-nation cyber defense planning. The Deputy Secretary of Defense will issue an action memorandum to elevate and codify DoD participation in the JCDC and establish reporting requirements to ensure the DoD's participation in the JCDC is producing measurable results.

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

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 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: Defense Security Cooperation Agency

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 December 31, 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

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.

Principal Action Office: DoD Chief Information Officer

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 has not provided evidence to support that it has completed the implementation of its Drug Supply Chain Security Act Compliance Strategy by establishing policies and procedures for drugs purchased with Government Purchase Cards or local contracts to comply with the Drug Supply Chain Security Act. 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, 2025.

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

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.

Principal Action Office: Navy

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

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 May 1, 2024.

Principal Action Office: Army

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

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 Under Secretary of Defense for Personnel and Readiness is updating 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

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.

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

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 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. On December 22, 2023, the Defense Acquisition Regulation Council published a proposed Defense Federal Acquisition Regulation Supplement rule (Case D-2023-D010) to address the issue. The public comment period ends on March 31, 2024.

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

Report: DODIG-2022-047, Audit of TRICARE Telehealth Payments, 02/3/2022

Reason Action Not Completed: The Defense Health Agency provided an updated Standard Operating Procedure that shows Defense Health Agency will perform an annual review of telehealth claims to ensure TRICARE contractors are not paying claims for care inappropriate for telehealth delivery. However, the Standard Operating Procedure does not identify how many telehealth claims will be included in the sample. Sample sizes and focus areas are at the discretion of the claims subject matter expert.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-049, Evaluation of Contract Monitoring and Management for Project Maven, 01/6/2022

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

Report: DODIG-2022-052, Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program, 01/11/2022

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. 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

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, 01/19/2022

Reason Action Not Completed: The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is working with the Navy and the Marine Corps to ensure that the Coronavirus Aid, Relief, and Economic Security (CARES) Act obligation and disbursement transactions processed through their accounting systems and journal vouchers are properly reported in USAspending.gov. Estimated completion date is October 31, 2024.

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

Report: DODIG-2022-056, Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities, 02/01/2022

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

Report: DODIG-2022-061, Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors, 02/22/2022

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.

Principal Action Office: Navy

Report: DODIG-2022-065, Evaluation of the Screening of Displaced Persons from Afghanistan, 02/15/2022

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2022-068, Evaluation of Department of Defense Components' Use of the National Industrial Security Program Contract Classification System, 03/02/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security is updating 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. The Under Secretary of Defense for Intelligence and Security determined that DoD Manual 5220.32 required a complete reissuance due to several substantial changes. However, the reissuance of DoD Manual 5220.32 has been delayed due to implementation of updates from other policies with overdue legislation.

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

Report: DODIG-2022-071, Audit of Active Duty Service Member Alcohol Misuse Screening and Treatment, 03/10/2022

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. The Assistant Secretary of Defense for Health Affairs' Defense Health Agency Administrative Instruction is in the final stages of the publication process. Estimated completion date is June 30, 2024.

Principal Action Office: Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-072, Audit of Contracts Awarded and Administered by the Defense Media Activity, 03/14/2022

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. The Defense Media Activity will provide funding for the Enterprise Contract Writing and Management System by April 30, 2024. In addition, the Defense Media Activity has not developed and implemented agency-wide quality controls to ensure that Defense Media Activity contracting staff implemented newly issued internal policy and guidance in contract award and administration to improve compliance with Federal and DoD regulations. Estimated completion date is June 30, 2024.

Principal Action Office: Assistant to the Secretary of Defense for Public Affairs

Report: DODIG-2022-075, Evaluation of the Office of Net Assessment, 03/25/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Director of the Office of Net Assessment

Report: DODIG-2022-076, Evaluation of Combatant Commands Communication Challenges with Foreign Partner Nations during Coronavirus Disease–2019 Pandemic and Mitigation Efforts, 03/28/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not provided an updated DoD Directive 5205.02E, “DoD Operations Security Program,” 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, 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. Indo-Pacific Command, U.S. Southern Command

Report: DODIG-2022-077, Evaluation of Integrated Undersea Surveillance Systems Capacities, 03/28/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

Report: DODIG-2022-078, Audit of Medical Conditions of Residents in Privatized Military Housing, 4/1/2022

Reason Action Not Completed: The Deputy Assistant Secretary of Defense for Housing has not required the Army to fully populate their entire inventory of privatized military housing units into the Enterprise Military Housing system for current and prior residents of privatized military housing.

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

Report: 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, 4/5/2022

Reason Action Not Completed: The Director of the Defense Health Agency, in conjunction with the Secretaries of the Military Departments, has not established a working group to address the staffing challenges identified by Military Medical Treatment Facilities during this evaluation. The Director of the Defense Health Agency, in coordination with the Secretaries of the Military Department, has not established the manpower requirements for the COVID-19 mission within the Military Medical Treatment Facilities for the staff required to support testing, vaccinations, contact tracing, and acute respiratory clinics.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-084, Evaluation of the Department of Defense’s Transition from a Trusted Foundry Model to a Quantifiable Assurance Method for Procuring Custom Microelectronics, 5/2/2022

Reason Action Not Completed: The Under Secretary of Defense for Research and Engineering has not provided the updated Joint Federated Assurance Center Charter, the updated Joint Federated Assurance Center Concept of Operations, or evidence that they have developed a process to prioritize the quantifiable assurance method efforts of the supporting DoD laboratories.

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

Report: DODIG-2022-088, Evaluation of the DoD's Actions to Develop Interoperable Systems and Tools for Forecasting Logistics Demand Across the Joint Logistics Enterprise, 4/28/2022

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment continues to review issuance for potential updates related to roles and responsibilities for interoperable systems and tools to support forecasting logistics demand planning. Estimated completion date is August 31, 2024.

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

Report: DODIG-2022-089, Joint Audit of the Department of Defense and the Department of Veterans Affairs Efforts to Achieve Electronic Health Record System Interoperability, 5/5/2022

Reason Action Not Completed: The Director of the Federal Electronic Health Record Modernization Program Office is implementing a plan to create new interfaces that would allow medical devices to connect and transfer patient health care information to a contractor electronic health care platform. The Director of the Federal Electronic Health Record Modernization Program Office has not developed and implemented a plan to modify user roles to ensure users are granted access to only the patient health care information necessary to perform their job responsibilities. The implementation plan will be completed after the Federal Electronic Health Record Modernization Program Office receives the requested authorities and resource allocations from the Military Departments.

Principal Action Office: Deputy Secretary of Defense

Report: DODIG-2022-090, Management Advisory: DoD Health Care Provider Concerns Regarding the Access to Complete and Accurate Electronic Health Records, 5/5/2022

Reason Action Not Completed: The Assistant Secretary of Health Affairs has not provided documentation showing the results of the assessment with Military Health System GENESIS users to determine whether the concerns identified by the survey respondents still exist and whether strategies were developed to address the user concerns.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-095, Evaluation of Department of Defense Efforts to Address Ideological Extremism Within the Armed Forces, 5/10/2022

Reason Action Not Completed: The Army, Air Force and the Under Secretary of Defense for Intelligence and Security continue to develop and publish policy that includes processes and mechanisms to enable the DoD to identify, quantify, characterize, and report Service member involvement across the Services in prohibited activities that include active advocacy of and active participation in extremist groups and activities.

Principal Action Office: Army, Navy, Air Force, Under Secretary of Defense for Intelligence and Security

Report: DODIG-2022-096, Evaluation of the Air Force Selection Process for the Permanent Location of the U.S. Space Command Headquarters, 5/11/2022

Reason Action Not Completed: The Office of the Secretary of Defense has not established an issuance (Directive-Type Memorandum or DoD Instruction) to require the designated Combatant Command Support Agent to use their own Military Department's policies, procedures, and internal controls in future combatant command basing actions. The Air Force has not provided evidence to support that it has completed an analysis of the criteria of "Childcare," "Housing Affordability," and "Access to Military/Veteran Support" to verify that the United States Space Command Headquarters basing decision was supported.

Principal Action Office: Secretary of Defense, Air Force

Report: DODIG-2022-099, Management Advisory: The Military Health System Data Repository Contained Noncompliant Race Coding Values and Categories, 5/24/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not updated the Military Health Systems Information Platform and Military Health System Data Repository to comply with the race code values and categories in DoD Instruction 1336.05, "Automated Extract of Active Duty Military Personnel Records," August 26, 2021, and DoD Manual 1336.05, "Defense Manpower Data Center Domain Values for Military Personnel Data Extracts," May 17, 2019. Estimated completion date is September 30, 2025.

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

Report: DODIG-2022-101, External Peer Review of the Defense Commissary Agency Internal Review Office, 6/2/2022

Reason Action Not Completed: The Defense Commissary Agency is updating Defense Commissary Agency Manual 90-05-01 to include: (1) specific detailed procedures on the performance, monitoring, and communication of quality reviews; (2) an independence impairment assessment when planning to perform non-audit services; (3) documentation of discussion on audit findings; and (4) compliance with quality control procedures, including the audit report checklist, project quality control checklist, independent reference review checklist, and independent reference review certification.

Principal Action Office: Defense Commissary Agency

Report: DODIG-2022-103, Audit of the Department of Defense's Implementation of Predictive Maintenance Strategies to Support Weapon System Sustainment, 6/13/2022

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment continues to review and update the DoD "Condition Based Maintenance Plus (CBM+) Guidebook" to reflect updated condition-based maintenance plus and predictive maintenance guidance. The Army and Navy continue to develop comprehensive guidance for their respective implementation of CBM+ and predictive maintenance that aligns with DoD Instruction 4151.22, "Condition-Based Maintenance Plus for Materiel Maintenance," August 14, 2020. Estimated completion date is March 31, 2024. The Army and Navy have not developed training tailored to the appropriate levels necessary to achieve CBM+ and implement predictive maintenance strategies, as required by DoD Instruction 4151.22.

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

Report: DODIG-2022-104, Audit of Sole-Source Depot Maintenance Contracts, 7/21/2022

Potential Monetary Benefits: \$919,613 (Questioned Costs)

Reason Action Not Completed: The Commander of the Naval Sea Systems Command has not reviewed the use of the firm-fixed-price contract type for future Naval Sea Systems Command ship repair contracts. However, actions are ongoing to complete a comprehensive report to the congressional defense committees on

the effects of multiple-award contract, multi-order contracting on battle force ship availability and maintenance costs. Estimated completion date is August 30, 2024.

Principal Action Office: Navy

Report: DODIG-2022-105, Audit of the Reuse of Defense Logistics Agency Disposition Services Excess Property, 6/15/2022

Reason Action Not Completed: The Navy has not established a process to ensure that activity ordering personnel comply with DoD and Service-specific policy for completing reuse training or establishing an internal control to ensure the assignment of accurate condition codes. Also, the Navy did not review the Defense Logistics Agency Disposition Services report on inaccurate condition codes, take action to identify why the inaccurate condition codes occurred, or mitigate future inaccurate condition code assignments.

Principal Action Office: Navy

Report: DODIG-2022-107, Audit of the Development and Maintenance of Department of Defense Security Classification Guides, 6/21/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not provided evidence to support that all DoD Components have accounted for all security classification guides (SCG) under their purview to ensure that any SCGs missing from the SCG index are identified and forwarded to the Defense Technical Information Center. The Under Secretary of Defense for Intelligence and Security has not established a process to ensure that DoD Components, original classification authorities, and the Defense Technical Information Center comply with the requirements in DoD Manual 5200.01, volume 1, "DoD Information Security Program: Overview, Classification and Declassification," July 28, 2020, and DoD Manual 5200.45, "Instructions for Developing Security Classification Guides," September 15, 2020. In addition, the Under Secretary of Research and Engineering has not established business rules for the SCG index, including an SCG naming, numbering, and formatting convention that will facilitate original classification authority searches of existing classification guidance to enable consistent classification of similar information throughout the DoD.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, Under Secretary of Defense for Research and Engineering

Report: DODIG-2022-108, Audit of the Department of Defense’s FY 2021 Compliance With Payment Integrity Information Act Requirements, 6/28/2022

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, was unable to report confirmed fraud amounts from the military criminal investigative organizations in time for FY 2022 Improper Payments Elimination and Recovery Act compliance reporting to the Office of Management and Budget. While the DoD revised its sampling methodologies for many of its programs, the DoD did not fully implement those changes in FY 2022. Estimated completion date is June 30, 2024. 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-2022-110, Audit of Training Ranges in the U.S. European Command, 7/7/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is developing methods to address training within the U.S. European Command. Estimated completion date is July 31, 2024.

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

Report: DODIG-2022-115, Evaluation of DoD Law Enforcement Organizations’ Response to Active Shooter Incidents, 8/10/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not updated DoD Directive 5210.56, “Arming and the Use of Force,” November 6, 2020, or other appropriate DoD policy, to: (1) standardize active shooter incident response procedures and planning, equipment, and training requirements for all Department and Service law enforcement organizations; or (2) identify the roles, responsibilities, and actions to be taken by armed non-first responder law enforcement organization personnel during active shooter incidents.

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

Report: DODIG-2022-117, Evaluation of the August 29, 2021 Kinetic Strike in Kabul, Afghanistan, 8/15/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy, Joint Chief of Staff

Report: DODIG-2022-125, Audit of the Department of Defense Components’ Response to the SolarWinds Orion Compromise, 9/1/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Research and Engineering, Marine Corps, DoD Chief Information Officer

Report: DODIG-2022-126, Audit of the Department of the Navy’s Controls Over the Federal Employees’ Compensation Act Program, 9/7/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not finalized an analysis of the software and databases needed to manage Federal Employees’ Compensation Act claims and provide Injury Compensation Program Administrators access as appropriate. In addition, the Under Secretary of Defense for Personnel and Readiness is coordinating the update of DoD Instruction 1400.25, volume 810, “DoD Civilian Personnel Management System: Injury Compensation,” April 16, 2009, to establish the Injury Compensation Program Administrator roles and responsibilities, including tracking and recouping overpayments and reviewing chargeback reports. The Navy has not finalized the development of a Civilian Human Resources Manual that will establish a single source of Federal Employees’ Compensation Act implementation guidance for Navy commands.

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

Report: DODIG-2022-127, Audit of DoD Other Transactions and the Use of Nontraditional Contractors and Resource Sharing, 9/8/2022

Reason Action Not Completed: Defense Pricing and Contracting updated its Other Transactions Guide in July 2023; however, it does not require agreements officers to validate that the nontraditional defense contractor participated to a significant extent throughout the duration of the prototype project.

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

Report: DODIG-2022-132, Evaluation of Kinetic Targeting Processes in the U.S. Africa Command Area of Responsibility, 9/19/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Africa Command

Report: DODIG-2022-135, Evaluation of Aircraft High-altitude Electromagnetic Pulse (HEMP) Life Cycle Testing and Test Facility Infrastructure, 9/20/2022

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2022-136, Evaluation of the U.S. Special Operations Command Armed Overwatch Program, 9/22/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Special Operations Command

Report: DODIG-2022-137, Audit of the Military Services' Award of Cost-Reimbursement Contracts, 9/26/2022

Reason Action Not Completed: The Marine Corps Systems Command has not provided evidence that guidance was distributed requiring contracting officials to obtain and document, in the acquisition plan or contract file, the potential for cost-reimbursement contracts to transition to firm-fixed-price contracts to the maximum extent practicable, including the nature of cost-reimbursement contracts and the inability to transition to a firm-fixed-price contract. In addition, the Marine Corps Systems Command has not provided evidence demonstrating that it assigned all contracting leads the responsibility for disseminating information and training to their teams on the requirement for contracting officials to obtain and document, in the acquisition plan or contract file, the potential for cost-reimbursement contracts to transition to firm-fixed-price contracts to the maximum extent practicable, including the nature of cost-reimbursement contracts and the inability to transition to a firm-fixed-price contract.

Principal Action Office: Marine Corps

Report: DODIG-2022-138, Audit of U.S. Southern Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding, 9/27/2022

Reason Action Not Completed: The Defense Security Cooperation Agency (DSCA) has not provided the updated DSCA Manual 5105.38-M that addresses the requirement for geographic combatant commands to obtain DSCA approval before changing the funding source of an approved humanitarian project. The U.S. Southern Command has not provided evidence that the command developed and implemented a matrix identifying projects that require additional

review and approval from the U.S. Southern Command program director.

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

Report: DODIG-2022-141, Audit of the DoD Component Insider Threat Reporting to the DoD Insider Threat Management and Analysis Center, 9/28/2022

Reason Action Not Completed: The Defense Health Agency Director, National Reconnaissance Office Director, U.S. Cyber Command Commander, and National Security Agency/Central Security Service Director have not provided evidence that their Hub Directors reviewed the insider threat incidents and reported those incidents to the DoD Insider Threat Management Analysis Center (DITMAC) as required by DoD guidance. In addition, the Under Secretary of Defense for Intelligence and Security has not implemented a process for assessing DoD Component compliance with insider threat reporting requirements, developed timelines for DoD Components to report insider threat incidents to DITMAC, or submitted the FY 2021 annual report on the DoD Insider Threat Program to the Secretary of Defense. The Under Secretary of Defense for Intelligence and Security is revising DoD Instruction 5205.16, "The DoD Insider Threat Program," August 28, 2017, and developing a DoD Manual to incorporate the necessary changes. Estimated completion date is December 31, 2024.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, Assistant Secretary of Defense for Health Affairs, National Security Agency, U.S. Cyber Command, National Reconnaissance Office

Report: 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, 9/30/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is assessing how to address barriers preventing Reserve Component members from fulfilling joint requirements and addressing weaknesses in the personnel and finance systems that affect transition between Active and Reserve Components. The Navy and National Guard Bureau continue to develop and implement a plan to address the goals outlined in the DoD Diversity and Inclusion Strategic Plan. Estimated completion date is December 31, 2027.

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

Report: DODIG-2023-003, Management Advisory Regarding the Air Force’s Compliance with the Federal Information Security Modernization Act of 2014 (FISMA), 10/12/2022

Reason Action Not Completed: The Air Force Chief Information Security Officer is updating the Plan of Action and Milestones Guidebook to require that system owners remediate weaknesses that exceed established timeframes as required by Air Force guidance, prioritizing the weaknesses in the known exploited vulnerabilities catalog. In addition, the Air Force Privacy Office is updating Air Force Instruction 33-332, “Air Force Privacy and Civil Liberties Program,” May 12, 2020, to align with the June 2021 DoD Data Breach Response Plan and to include additional controls for reporting privacy-related breaches. Once published, the Air Force Chief Information Officer will provide all Air Force personnel with privacy training that addresses all key elements required by Air Force Instruction 33-332. Estimated completion date is June 30, 2024.

Principal Action Office: Air Force

Report: DODIG-2023-006, Audit of Department of Defense Federal Mall Purchases, 10/19/2022

Potential Monetary Benefits: \$2,177,984 (Questioned Costs)

Reason Action Not Completed: The Defense Logistics Agency randomly sampled Federal Mall purchase transactions from FY 2019 through FY 2021 and issued demand letters to vendors for 17 contracts that incurred violations totaling \$2,177,984. The Defense Logistics Agency is coordinating with its general counsel and the Defense Finance and Accounting Service to recover these overpayments.

Principal Action Office: Defense Logistics Agency

Report: DODIG-2023-007, Joint Evaluation of the National Security Agency’s Integration of Artificial Intelligence, 10/17/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, National Security Agency

Report: DODIG-2023-033, Management Advisory: The DoD’s Compliance with Privacy Act Training Requirements Pursuant to the Federal Information Security Modernization Act of 2014, 11/30/2022

Reason Action Not Completed: The Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency has not revised DoD Instruction 5400.11, “DoD Privacy and Civil Liberties Programs,” January 29, 2019, and DoD 5400.11 R, “Department of Defense Privacy Program,” May 14, 2007, to include the minimum content requirements and frequency for basic and role-based privacy training, as required by National Institute of Standards and Technology guidance. Estimated completion date is September 30, 2024.

Principal Action Office: Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency

Report: DODIG-2023-038, Management Advisory: Evaluation of U.S. Special Operations Command’s Joint Military Information Support Operations Web Operations Center (JMWC), 12/15/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy, U.S. Special Operations Command

Report: DODIG-2023-041, Management Advisory: The DoD’s Use of Mobile Applications, 2/9/2023

Reason Action Not Completed: The DoD Chief Information Officer is drafting a memorandum that will define the acceptable use of device native application stores and direct DoD Components to implement a mobile threat defense solution to mitigate any potential risk from unmanaged applications. The memorandum will also define a process to build and maintain a list of unauthorized mobile applications for DoD mobile devices consistent with DoD Instruction 8170.01, “Online Information Management and Electronic Messaging,” January 2, 2019, and DoD 5500.7-R, “Joint Ethics Regulation,” August 30, 1993, as amended. Also, the DoD Chief Information Officer is coordinating with the Defense Information Systems Agency and other DoD Components to ensure the use of common terminology when releasing new and updated application security policy that addresses use, management, training, terminology standards, and records management. Additionally, the DoD Chief Information Officer has not revised DoD policy and memorandums and Defense Information Systems Agency mobile application documentation and training to ensure the use of common terminology when referring to approved, managed, DoD-controlled, authorized, and official applications; and unmanaged, non-DoD-controlled,

unauthorized, non-official, and personal-use applications in coordination with the Defense Information Systems Agency. Estimated completion date is March 31, 2024.

Principal Action Office: DoD Chief of Information Officer, Defense Information Systems Agency

Report: DODIG-2023-044, Evaluation of Cybersecurity Controls on the DoD's Secure Unclassified Network, 1/23/2023

Reason Action Not Completed: The Army has not provided evidence that the Army Research Laboratory has completed a review of the enterprise contract requirements, performance work statement, communications, and oversight of the Secure Unclassified Network (SUNet). The Under Secretary of Defense for Policy has not provided evidence of the revised SUNet System Development and Management Plan and documentation demonstrating a competitive procurement to award a new SUNet infrastructure contract.

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

Report: DODIG-2023-045, Evaluation of Military Criminal Investigative Organizations' Major Procurement Fraud Programs, 1/23/2023

Reason Action Not Completed: The Air Force and the Navy have not provided evidence that policies have been updated. The Air Force has not provided evidence that it reviewed and updated current investigative procedures to better align with policy requirements. The Navy has not provided evidence that it processed a change transmittal for Secretary of the Navy Instruction 5430.92C, "Assignment of Responsibilities to Counteract Acquisition Fraud, Waste, and Related Improprieties," June 11, 2018, to align the initial written notification requirements with DoD Instruction 7050.05, "Coordination of Remedies for Fraud and Corruption Related to Procurement Activities," May 12, 2014, incorporating change 1, effective July 7, 2020, and to align legal notifications to the appropriate legal jurisdiction. The Navy has not provided evidence that the Naval Criminal Investigative Service reviewed its manuals to determine if the Case Activity Record should be included as part of the official investigative case file and included with submission to Records Management Branch.

Principal Action Office: Navy, Air Force

Report: DODIG-2023-046, Evaluation of the Transfer of Combatant Command Responsibilities for Israel, 2/21/2023

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy, Joint Chiefs of Staff, U.S. European Command

Report: DODIG-2023-050, Management Advisory: DoD Agreements for the Industry Connections (ICON) Initiative, 2/3/2023

Reason Action Not Completed: The DoD Chief Information Officer will create a plan of action and milestones to modify their existing DD Form 254, "DoD Contract Security Classification Specification." Upon revalidation, the DD 254 will include access to the ICON Initiative for any additional contractors that contract to connect to the ICON Initiative in the future.

Principal Action Office: DoD Chief Information Officer

Report: DODIG-2023-052, Audit of the DoD's Compliance with Security Requirements When Using Commercial Cloud Services, 2/15/2023

Reason Action Not Completed: The Chief Information Officers for the Army, Air Force, and Navy have not provided documentation demonstrating that authorizing officials reevaluated the system-level authorization to operate for the five cloud systems reviewed, including a review of all required documentation, and considered the risks associated with using the authorized commercial cloud service offerings, as required by the DoD Cloud Computing Security Requirements Guide. The DoD Chief Information Officer has not provided documentation that shows actions taken to emphasize the importance of: (1) following the DoD Cloud Computing Security Requirements Guide; and (2) reviewing all documentation to consider the risks of using authorized commercial cloud service offerings.

Principal Action Office: DoD Chief Information Officer, Navy, Air Force, Defense Information Systems Agency

Report: DODIG-2023-053, Evaluation of Army Pre-positioned Equipment Issued in Response to Ukraine and the NATO Defense Forces, 2/27/2023

Reason Action Not Completed: The Army has not provided evidence that they conducted a review to determine whether an update to the maintenance processes is required to include and track the mission capability of Army pre-positioned stock equipment in

storage and implemented the results of the review. The Army has not updated the Army Pre-Positioned Stocks Issue and Receipt Standard Operating Procedure and the Army Techniques Publication 3-35.1, “Army Pre-positioned Operations,” April 2022.

Principal Action Office: Army

Report: DODIG-2023-054, Evaluation of the DoD’s Response to Anomalous Health Incidents, or “Havana Syndrome,” 3/9/2023

Reason Action Not Completed: The Under Secretary of Defense for Policy has not provided evidence that the Secretary of Defense enhanced the authorities of the Cross-Functional Team as opposed to designating an Executive Agent for Anomalous Health Incidents. The Under Secretary of Defense for Intelligence and Security has not updated applicable counterintelligence guidance and policy documents to address Anomalous Health Incident-related information and counterintelligence investigation requirements.

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

Report: DODIG-2023-057, Audit of DoD Actions Taken to Implement Cybersecurity Protections Over Remote Access Software in the Coronavirus Disease–2019 Telework Environment, 3/24/2023

Reason Action Not Completed: The Air Force is reviewing U.S. Cyber Command and Air Force Cyber operational orders. While the review is not complete, there is evidence of a policy and guidance gap between Title 10 operational orders and Titles 40 and 44 authorities. The Air Force Guidance Memorandum will be updated as necessary once policy gaps have been fully identified. Estimated completion date is April 30, 2024.

Principal Action Office: Air Force

Report: DODIG-2023-059, Evaluation of the DoD’s Management of Traumatic Brain Injury, 3/28/2023

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not established an oversight plan for the management of traumatic brain injury care and a Traumatic Brain Injury Program of Record within the Military Health System. The Assistant Secretary of Defense for Health Affairs has not completed the review and update of Defense Health Agency Procedural Instruction 6490.04,

“Required Clinical Tools and Procedures for the Assessment and Clinical Management of Mild Traumatic Brain Injury (mTBI)/Concussion in Non-Deployed Setting,” April 26, 2021. Estimated completion date is December 31, 2025.

Principal Action Office: Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2023-061, Audit of Military Department Climate Change Assessments and Adaptation Plans in the Southeastern Continental United States, 3/28/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not issued guidance that includes a requirement to incorporate climate resilience plans in all installation Master Plans. The Master Plan outlines the efforts needed to sustain the mission for the intended lifespan of the installation’s infrastructure and assets. Once DoD guidance has been issued, the Army, Navy, and Air Force will update their respective guidance to ensure consistency across the DoD.

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

ACRONYMS AND ABBREVIATIONS

AFMES	Armed Forces Medical Examiner System
DCIS	Defense Criminal Investigative Service
DHA	Defense Health Agency
DIEM	Diversity and Inclusion and Extremism in the Military
DLA	Defense Logistics Agency
DoD	Department of Defense
DOJ	Department of Justice
EEUM	Enhanced End-Use Monitoring
FFMIA	Federal Financial Management Improvement Act
GCS	Ground Combat Systems
GS	General Schedule
IG	Inspector General
ISO	Investigations of Senior Officials
MOU	Memorandum of Understanding
MTF	Military Treatment Facility
NDAA	National Defense Authorization Act
OAR	Operation Atlantic Resolve
OCO	Overseas Contingency Operation
OIG	Office of Inspector General
OPR	Office of Professional Responsibility
SCIP-EUM	Security Cooperation Information Portal–End-Use Monitoring
UCMJ	Uniform Code of Military Justice
USAID	U.S. Agency for International Development
WRI	Whistleblower Reprisal Investigations



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