

**STATUS OF OIG DOD REPORTS MORE THAN 12 MONTHS OLD
WITH FINAL ACTION PENDING ^{1, 2}
(As of March 31, 2005)**

Report Number/Title/Date	Description of Action	Reason Action Not Completed	Principle Action Office
91-055 , Pricing and Billing of Stinger Missiles Sold to Foreign Military Sales (FMS) Customers, 2/27/1991	Revision to Volume 15 of the Financial Management Regulation (FMR) on the calculation of packing, crating and handling (PCH) costs for FMS.	Lack of management emphasis.	USD(C)
93-163 , Procurement Prices Paid on Aircraft Weapon Systems for Foreign Military Sales, 9/2/1993	Revise the Financial Management Regulation to clarify the special provisions for Research, Development, Test & Evaluation.	Lack of management emphasis.	USD(C)
94-062 , Financial Status of Air Force Expired Year Appropriations, 3/18/1994	Changes to policy guidance to include refunds receivable arising from matters in litigation.	Lack of management emphasis.	USD(C)
95-238 , Administrative Lead Time at DoD Inventory Control Points, 6/15/1995	Automate methodology for determining administrative lead time in the Purchase Request Process System.	Delays in decision to continue with development of new system and funding.	AF
96-156 , Implementation of the DoD Plan to Match Disbursement to Obligations Prior to Payment, 6/11/1996	Implement system changes to correct weaknesses in the automated prevalidation process.	Competing management priorities.	DFAS
97-014 , Controls Over the Return of Repairable Assets, 11/1/1996	Establishment of standard reporting procedures for contractors to report receipt transactions for repairable assets.	Actions protracted due to funding and complexity of task.	Army
97-100 , Asset Presentation on Military Department General Fund Financial Statements, 2/25/1997	Clarify accounting guidance for the reporting of progress payments to ensure consistent presentation by the DFAS Centers on Military Departments General Fund financial statements and future DoD consolidated statements.	Lack of management emphasis.	USD(C)

¹ Fulfills requirements of the Inspector General Act of 1978, as amended, 5 U.S.C., Appendix 3, Section 5(b)(4).

² For this reporting period, there are no disallowed costs on reports over 12 months old with final action pending.

97-112 , Air Mobility Command (AMC) Financial Reporting of Property, Plant, and Equipment (PP&E), 3/19/1997	AMC is to develop a methodology for keeping PP&E current and providing accurate and useful information to DFAS for preparation of financial statements.	Competing management priorities.	USTRANSCOM, DFAS
97-134 , Disposal of Munitions List Items in the Possession of Defense Contractors, 4/22/1997	Change regulations to advance identification of munitions list items to the early stages of the acquisition process.	Delays in coordination.	USD(AT&L)
97-138 , Requirements Planning and Impact on Readiness of Training Simulators and Devices, 4/30/1997	Revision of DoD Directive 1430.13 and other policy to evaluate the effectiveness of simulation training. Results of Analysis of Alternatives done last year will shape policies needed for training, which will be incorporated into the directive.	Delays in coordination/signature process of DoD Directives.	USD(P&R)
97-187 , Communications Capability Within the DoD to Support Two Major Regional Conflicts Nearly Simultaneously, 7/14/1997	Revise the Joint Operation and Planning and Execution System to include command and control and non-command and control communications requirements.	Delays due to significant changes to the overarching doctrine on the war planning process directed by the Secretary of Defense.	JS
97-227 , Foreign Military Sales Administrative Surcharge Fund, 9/30/1997	Revise FMR Vol 15 regarding allocation of administrative surcharges.	Lack of management emphasis.	USD(C)
98-022 , Reporting of Contract Holdbacks on the DoD Financial Statements, 11/17/1997	Develop guidance regarding presentation of holdbacks on interim progress payments in the financial statements and publish that guidance in the FMR.	Lack of management emphasis.	USD(C)
98-049 , DoD Sensitive Support Focal Point System, 1/20/1998	USD(P) issuance of the revised DoD Directive S-5210, "DoD Sensitive Support System" for policy clarification.	Previous delays caused by reorganization and attendant decision on proponent for program. Additional time is needed to coordinate a new policy directive.	USD(I)
98-052 , Defense Logistics Agency Past Due Federal Accounts Receivable, 1/22/1998	Issue accounting and billing policy for requisitions under the Shelter for the Homeless Program.	Lack of management emphasis.	USD(C)

98-063 , Defense Logistics Agency Product Quality Deficiency Program, 2/5/1998	Revisions to DLA Instruction 4155.24, "Quality Assurance Program for DLA Inventory Control Points."	Delays in coordinating and issuing policy.	DLA
98-067 , Access Reciprocity Between DoD Special Access Programs, 2/10/1998	Standardize Special Access Program (SAP) eligibility implementing criteria and develop a centralized SAP database.	Competing management priorities; however, some corrective actions were outside DoD's span of control. Transformation of the personnel security program is underway.	USD(I), Army, Navy, AF
98-100 , Fund Balance With Treasury Account in the FY 1996 Financial Statements of the Defense Business Operations Fund, 4/2/1998	Issue Standard Operating Procedures (SOPs) to the DFAS centers for reporting undistributed balances in the monthly Accounting Report 1307.	Awaiting OUSD(C) approval to implement a revised format for Accounting Report 1307 and to issue revised guidance.	DFAS
98-116 , Accounting for Defense Logistics Agency Supply Management Receivables, 4/20/1998	Revise procedures for handling accounts receivable. Implement standard general ledger in accounting systems.	Competing management priorities.	DFAS
98-124 , Department of Defense Adjudication Program, 4/27/1998	Standardize forms; implement peer review program and professional certification for adjudicators; and improve use of Defense Clearance Investigation Index.	Competing management priorities. Transformation of the personnel security program is underway.	USD(I)
98-139 , Financial Statement Presentation of DoD Progress Payments, 5/27/1998	Clarify accounting guidance for the reporting of progress payments to ensure consistent presentation by the DFAS Centers on Military Departments General Fund financial statements and future DoD consolidated statements.	Lack of management emphasis.	USD(C)
98-170 , Army National Guard and U.S. Army Reserve Command Small Arms Indoor Firing Ranges, 6/30/1998	Revise and issue NGB Regulation 385-15 and NGB Pamphlet 385-15 that addresses identification and abatement of lead contamination for indoor ranges, including migration outside the immediate range area.	Consecutive loss of personnel having the required skill sets to complete the revisions.	Army

99-075 , Acquisition of the SH-60R Light Airborne Multipurpose System Mark III Block II Upgrade, 2/2/1999	Develop and insert alternative plan for live fire test in the test and evaluation master plan, revise the operational requirements document and prepare the command, control, communications, computers, and intelligence support plan.	Normal time for approval process of a support plan.	Navy
99-078 , Outsourcing of Defense Commissary Agency Operations, 2/5/1999	Perform an outsourcing study for accounting positions.	Extensive time needed to schedule and conduct an outsourcing study.	DeCA
99-102 , Chemical and Biological Warfare Defense Resources in the U.S. European Command (U), 3/4/1999	Report is classified.	Extensive time needed to coordinate and issue policy (Army). Lack of management emphasis (EUCOM).	EUCOM, Army
99-159 , Interservice Availability of Multiservice Used Items, 5/14/1999	Revise Joint Service Regulation to require consistent item management wherever economical and safe. Task the Services to provide training on disposal authority for multi-service used items and the requirement to communicate excess assets quantities to the primary inventory control activity item manager.	Delays have been experienced in coordinating and issuing policy.	Army
99-186 , DoD Export Licensing Processes for Dual-Use Commodities and Munitions, 6/18/1999	Develop a process for identifying and establishing assessment priorities related to the cumulative effect of technology transfers.	Competing management priorities.	USD(P)
99-191 , Compilation of the FY 1998 Financial Statements for Other Defense Organizations, 6/24/1999	Explain material abnormal balances reported on the financial statements and disclose and explain in the financial statement notes, material abnormal balances included in the normal balances.	DFAS will not be able to make any progress towards completing this recommendation until the enterprise architecture is complete. ECD is FY 2007.	DFAS
99-192 , Depot Maintenance Capacity and Utilization Measurement, 6/23/1999	AF developing capacity instruction manual and revising performance plans for maintenance personnel.	Extended time needed to coordinate and publish policy.	AF

99-237 , Internal Controls and Compliance with Laws and Regulations for the FY 1998 Financial Statements of the National Reconnaissance Office, 8/23/1999	Increase the accuracy and reliability of financial statement information.	Competing management priorities.	NRO
99-250 , Construction and Rehabilitation of Reserve Component, 9/13/1999	Improve oversight and management of indoor range construction and rehabilitation process.	Delays in coordinating and issuing policy.	Army, NGB
00-005 , Information Assurances for the Joint Total Asset Visibility System, 10/8/1999	Implement improved information assurance controls for the Joint Total Asset Visibility System.	Delays in completing DLA acquisition/life-cycle management documentation.	DLA
D-2000-075 , Administration and Management of Civil Air Patrol, 2/15/2000	Improve administration and management of the Civil Air Patrol Program nonexpendable equipment items. Update regulations and Statement of Work to establish roles, responsibilities, policies and procedures. Implement new asset management software system.	Extensive time needed to coordinate and issue policy, deliver computers to field and arrange local internet service providers as needed.	CAP, AF
D-2000-100 , Contracts for Professional, Administrative, and Management Support Services, 3/10/2000	Establish centers of excellence for contracting for services.	Navy Center delayed due to the establishment of a new Acquisition Center of Excellence (ACE) by Office of Federal Procurement Policy.	Navy
D-2000-110 , Export Licensing at DoD Research Facilities, 3/24/2000	Improve guidance regarding the determination of the need for "deemed" export licenses in the event of foreign national visits to or assignments to DoD research facilities.	Delays in coordinating and issuing policy.	USD(P), USD(AT&L)
D-2000-111 , Security Clearance Investigative Priorities, 4/5/2000	Establishment of timeframes to expedite investigative priorities.	Corrective action delayed by the transfer of the personnel security investigative function from DSS to OPM. Transformation of the personnel security program is underway.	USD(I), DSS

D-2000-130 , Foreign National Access to Automated Information Systems (AIS), 5/26/2000	Update existing guidance to provide adequate procedures for authorizing and controlling access by foreign nationals to information available on AISs and Local area networks.	Delays in coordinating and issuing policy.	Navy
D-2000-134 , Tracking Security Clearance Requests, 5/30/2000	The current database will be modified to retain all pertinent historical information (including dates/times for every occurrence - e.g., deletions, case type, changes, cancellations, duplicates, conversions, reinstatements, etc.) This effort will take time and must be prioritized against other projected improvements to the Case Control Management System.	Extensive time/resources needed to modify an automated system. Transformation of the personnel security program is underway.	DSS
D-2000-139 , Controls Over the Integrated Accounts Payable System, 6/5/2000	Awaiting revisions to FMR Volume 10, Chapters 3 and 12.	Delays in coordinating and issuing policy.	USD(C)
D-2000-140 , Compilation of the FY 1999 Department of the Navy Working Capital Fund Financial Statements, 6/7/2000	DFAS has initiated the Business Management Redesign to better integrate financial and business management data. DFAS is also working with the Navy to reconcile inventory-related general ledger account balances to supporting records. The USD(C) is to address the classification and policy for inventory and related assets in the FMR, Volume 11B.	Delays in coordinating and issuing policy, and system changes take considerable time to be implemented.	USD(C), DFAS
D-2000-153 , Compilation of the FY 1999 Financial Statements for Other Defense Organizations (ODO) - General Funds, 6/23/2000	DFAS is implementing procedures to remove duplicate and abnormal balances. Any remaining abnormal balances are to be accompanied by footnotes that fully disclose the causes for these balances. DFAS is documenting the processes used to compile the ODO financial statements.	Although improvements have been made, completion of actions await implementation of the DoD Financial Management Enterprise Architecture.	DFAS

D-2000-177, Revaluation of Inventory for the FY 1999 Department of the Navy Working Capital Fund Financial Statements, 8/18/2000	USD(C) evaluating policy and systems changes to implement and support a latest acquisition cost valuation method and a direct cost historical valuation method. These would be long-term solutions for improving the financial presentation of net inventory.	Long-term corrective action on target.	USD(C)
D-2000-193, Administration and Management of the Civil Air Patrol-Phase II, 9/27/2000	Civil Air Patrol (CAP) is revising regulations, an internal audit plan, and internal policies and procedures to improve administration and management of the CAP. CAP is also developing a national database that shows currency of active pilots.	Delays in coordinating and issuing policy.	CAP
D-2001-016, Security Controls Over Contractor Support for Year 2000 Renovation, 12/12/2000	Navy and DISA will assess the potential risks to the security baseline requirements for renovated systems for which risk assessments are lacking and accredit or reaccredit renovated systems in accordance with DoD guidance.	Personnel reductions have delayed implementation of corrective actions.	Navy, DISA
D-2001-018, Management and Oversight of the DoD Weather Program, 12/14/2000	Propose changes to DoD Directive. Services evaluate data requirements and update policy.	Delays in coordinating and issuing policy.	Army, ASD(NII)
D-2001-035, Management of Potentially Inactive Items at the Defense Logistics Agency, 1/24/2001	DLA examine viability of the Defense Inactive Item Program (DIIP) as a cost effective and beneficial program to DoD.	Original action is no longer the optimum solution, alternative action is being taken.	DLA
D-2001-037, Collection and Reporting of Patient Safety Data Within the Military Health System, 1/29/2001	Develop, test and deploy Patient Safety Reporting Program.	Additional time is required for testing of a new system and for training personnel in the use of the new software.	ASD(HA)
D-2001-044, Accreditation Policies and Information Technology Control at the Enterprise Center Mechanicsburg, 2/9/2001	Update DISA Instruction 630-230-19, "Automated Data Processing, Information Systems Security Program," July 1996 to establish and implement specific guidance related to the reaccreditations of sites.	Delays experienced in coordinating and issuing policy.	DISA

<p>D-2001-049, Abnormal General Ledger Account Balances for Other Defense Organizations Reported by DFAS Cleveland, 2/13/2001</p>	<p>Research and correct the Treasury Index on the Cash Management Report and associated Cumulative Error Listing. Generate hard copy journal vouchers for future error corrections in the Standard Accounting and Reporting System - Headquarters Claimant Module.</p>	<p>Competing priorities initially. Corrective actions now on target.</p>	<p>DFAS</p>
<p>D-2001-059, Armed Service Blood Program Readiness, 2/23/2001</p>	<p>Actions are underway to improve the Defense Blood Standard System (DBSS) to ensure that the system meets all user and mission needs, ensures asset accountability and inventory accuracy. Also actions are underway to ensure consistent deployment and use of DBSS throughout DoD.</p>	<p>Extensive time needed to establish policy and implement other changes.</p>	<p>Army, Navy, AF</p>
<p>D-2001-065, DoD Adjudication of Contractor Security Clearances Granted by the Defense Security Service, 2/28/2001</p>	<p>Identify and process additional adjudicative resources for Defense Industrial Security Clearance Office (DISCO). The DSS academy to address the establishment of continuing education standards to facilitate the certification of professional adjudicators. Issue guidance on professional certification and continuous training program for all adjudicators.</p>	<p>Competing management priorities. Transformation of the personnel security program is underway.</p>	<p>DSS, USD(I)</p>
<p>D-2001-071, Navy Financial Reporting of Government-Owned Material Held by Commercial Shipyard Contracts, 3/2/2001</p>	<p>Revise the Defense FAR Supplement (DFARS) to include the updated DoD property accountability procedures.</p>	<p>Actions redirected by Financial Management Enterprise Architecture are now in process.</p>	<p>USD(AT&L)</p>
<p>D-2001-072, Industrial Prime Vendor Program at the Naval Aviation Depot North Island, 3/5/2001</p>	<p>Establish a plan for how industry will support bench stock material requirements and determine whether the industrial prime vendor program should continue.</p>	<p>Additional time was needed to refine the support concept; and lengthy contracting process.</p>	<p>DLA</p>

<p>D-2001-075, Standard Procurement System Use and User Satisfaction, 3/13/2001</p>	<p>Establish a working group to develop performance measures that address Standard Procurement System mission goals and functionality requirements. AT&L is beginning efforts to determine the best strategy and alternatives for meeting requirements of the last identified block of the Standard Procurement System.</p>	<p>Extensive time needed to establish documents prior to Milestone decision.</p>	<p>USD(AT&L)</p>
<p>D-2001-081, Financial Reporting at the Washington Headquarters Services, 3/15/2001</p>	<p>Modify the Washington Headquarters Services Allotment Accounting System to correctly post prior period adjustments. Also, develop query interfaces for each general ledger account that can be used to research detailed transactions supporting account balances.</p>	<p>Delays due to deficiencies in the hardware configuration. The system is being upgraded.</p>	<p>WHS</p>
<p>D-2001-085, 2000 DoD Financial Management Improvement Plan, 3/19/2001</p>	<p>The joint defense financial management working group will identify each financial management position by component, series, skill, requirements, and grade level; and identify the appropriate training required, and combine the requirements into the Department-wide FM training plan.</p>	<p>Long-term corrective action on target.</p>	<p>USD(C)</p>
<p>D-2001-088, DoD Involvement in the Review and Revision of the Commerce Control List (CCL) and the U.S. Munitions List, 3/23/2001</p>	<p>Work with Commerce to facilitate periodic interagency reviews of the CCL, including the appropriate treatment for any items currently controlled unilaterally by the US, and whether any of the countries to which controls apply should be removed from the Commerce Country Chart.</p>	<p>The Department of Commerce has yet to agree to set up a process for regular, comprehensive reviews of the CCL.</p>	<p>USD(P)</p>
<p>D-2001-099, Use of Contract Authority for Distribution Depots by the Defense Logistics Agency, 4/16/2001</p>	<p>Modify the FMR, volume 11B, to include procedures that require that all use of contract authority is adequately posted and liquidated in the DoD working capital fund accounting records at the activity group level.</p>	<p>Extensive time required for consideration of changes to financial policies.</p>	<p>USD(C)</p>

D-2001-109 , DoD Payroll Withholding Data for FY 2000, 4/27/2001	Develop the capability to maintain, and query, historical payroll data.	Management stated that the recommended action was too costly. Alternative long term action is being taken.	DFAS
D-2001-111 , Acquisition of the Airborne Laser Mine Detection System, 5/2/2001	The Navy plans to review and revalidate the Airborne Laser Mine Detection System (ALMDS) Operational Requirements Document in the normal course of preparation for the planned FY 04 Milestone III decision.	Extensive time required for development and approval of documents.	Navy
D-2001-118 , Public/Private Competition at Lackland Air Force Base, 5/14/2001	A change to the DFARS Supplement will be initiated. The DoD A-76 will be updated. An interim guidance update will reflect DoD policy for legal support to the Most Efficient Organization Study Team.	Extensive time needed to develop, coordinate and issue policy not addressed by the Revised OMB Circular A-76.	USD(AT&L)
D-2001-121 , Use of the DoD Joint Technical Architecture in the Acquisition Process, 5/14/2001	Establish process to verify JTA standards in acquisition documents and incorporate additional language needed in DoD 5000 series guidance.	Delayed inclusion of recommended changes in the Defense Acquisition Management Guidebook.	USD(AT&L)
D-2001-124 , U.S. Special Operations Command Use of Alternative or Compensatory Control Measures (U), 5/18/2001	Report is classified.	Delays in coordinating and issuing policy.	JS
D-2001-129 , Contracting Officer Determinations of Price Reasonableness When Cost or Pricing Data Were Not Obtained, 5/30/2001	DLA and Navy are implementing procedures to better assess price reasonableness and institute corrective actions for future contracts.	New tools and processes are being developed; and coding and data discrepancy problems are being resolved.	Navy, DLA
D-2001-133 , Deliberate Planning for Meteorological and Oceanographic Operations (U), 6/1/2001	Report is classified.	EUCOM timelines for updating plans have been delayed.	EUCOM

D-2001-135, Prevalidation of Intergovernmental Transactions, 6/6/2001	DFAS conducted a review of the prevalidation of intergovernmental transactions, including a new justification and approval process for system changes and the use of manual systems that are expensive and of limited effectiveness. Develop cost-effective automated methods to expand prevalidation.	Lack of management emphasis.	DFAS
D-2001-136, Defense Clearance and Investigations Index Database, 6/7/2001	Establish procedures to revise and maintain DCII user codes. Issue guidance to implement OPM policy on constructing pseudo social security numbers for foreign nationals require CAFs to determine the use of pseudo SSNs for payroll purposes and use these numbers in the DCII.	Additional time needed to develop and implement procedures. Transformation of the personnel security program is underway.	USD(I)
D-2001-141, Allegations to the Defense Hotline on the Defense Security Assistance Management System, 6/19/2001	Amend DoD 5200.2-R to address security investigation requirements for foreign national contractor employees. Delay additional work until security investigations obtained by contractor employees and existing computer code is tested.	Extended time needed to issue policy. DSCA assumed risk for work to continue until completion of contract.	USD(I), DSCA
D-2001-148, Automated Transportation Payments, 6/22/2001	Issue policy to address information assurance requirements for commercial automated processes.	Delays in issuing and implementing policy.	ASD(NII), USD(C)
D-2001-153, Pentagon Reservation Maintenance Revolving Fund, 7/2/2001	Forms are to be developed to identify the appropriate construction costs to be used in transferring completed projects from the construction in progress account to the real property accounts.	Implementation has been delayed by higher management priorities.	WHS
D-2001-155, Compilation of the FY 2000 Navy Working Capital Fund Financial Statements, 7/3/2001	DFAS is working on a cash rebuild project that will reinstate the correct starting balances for cash as of December 1994. DFAS will maintain standard operating procedures and documentation to provide an audit trail, and maintain complete documentation and audit trails for budgetary information.	Long-term corrective action on target.	DFAS

<p>D-2001-158, Compilation of the FY 2000 Army General Fund Financial Statements at the Defense Finance and Accounting Service Indianapolis (Sustaining Forces), 7/13/2001</p>	<p>Management will establish an action plan to meet revised requirements for reconciling suspense accounts.</p>	<p>Long-term corrective action continues.</p>	<p>DFAS</p>
<p>D-2001-162, Accounting Entries Made in Compiling the FY 2000 Air Force General Financial Statement, 7/26/2001</p>	<p>New systems will automate computations and interface of external data sources and eliminate the Status of Funds journal vouchers (JV) that had inadequate documentation. DFAS was to utilize the Chief Financial Officers Reporting System "preview" capability and leave JV in "unapproved" status until management signatures are obtained.</p>	<p>Competing management priorities.</p>	<p>DFAS</p>
<p>D-2001-163, Accounting Entries Made in Compiling the FY 2000 Financial Statements of the Working Capital Funds of the Air Force and Other Defense Organizations, 7/26/2001</p>	<p>Revise FMR, Volume 11B, Chapter 5 to reflect changes to inventory valuation and reporting; and revise DoD FMR, Volume 4, Chapter 3 to require the recoding of accounts receivable, for credits due when DoD working capital fund supply activities return inventory items that do not conform to the purchase agreement or contract.</p>	<p>Publication of the DoD FMR revisions has been delayed due to significant policy issues, efforts to determine baseline valuations, and Component Enterprise Resource Planning systems.</p>	<p>USD(C)</p>
<p>D-2001-164, Implementation of a Cost-Accounting System for Visibility of Weapon Systems Life-Cycle Costs, 8/1/2001</p>	<p>USD(AT&L) and USD (C) will define and build a financial architecture that incorporates cost accounting requirements for weapon system life cycle costs. 4/5/04: USD(AT&L) closed; USD(C) remains open.</p>	<p>Complex accounting issues. Actions are moving forward.</p>	<p>USD(C)</p>
<p>D-2001-169, U.S. Special Operating Command's Reporting of Real and Personal Property Assets on the FY 2000 DoD Agency-wide Financial Statements, 8/2/2001</p>	<p>An FMR revision will aid DoD Components in identifying what organization should report specific property, equipment, and on the reporting of automated processing equipment.</p>	<p>Extensive time required for consideration of changes to financial policies.</p>	<p>USD(C), USSOCOM</p>

D-2001-170 , U.S. Transportation Command's Reporting of Property, Plant, and Equipment Assets on the FY 2000 DoD Agency-wide Financial Statements, 8/3/2001	Develop system changes to differentiate among USTRANSCOM, Air Mobility Command (AMC), and Defense Courier Service (DCS) assets. Reconcile all system records for USTRANSCOM, AMC and DCS against actual assets, and a prior period adjustment will be made. Create electronic interfaces between the logistics and the accounting systems for transferring data.	System changes take considerable time to be implemented.	USTRANSCOM
D-2001-171 , Industrial Prime Vendor Program at the Naval Aviation Depot-Cherry Point, 8/6/2001	Develop alternatives to keep conventional bench stock support competitive by either reducing costs or increasing bench stock sales.	Additional time was needed to refine the support concept.	DLA
D-2001-175 , Application of Year 2000 Lessons Learned, 8/22/2001	Implement a mission or business area approach for managing information technology investments; and implement an oversight process for complete repair, retirement, or replacement of systems that used date-windowing techniques during the year 2000 conversion process.	Delays in issuing and implementing policy.	ASD(NII)
D-2001-189 , Multiple Award Contracts for Services, 9/30/2001	Reemphasize the need to ensure competition on multiple award tasks and delivery order contracts.	Management corrective actions have been deferred by higher priorities.	USD(AT&L)
D-2002-004 , Import Processing of DoD Cargo Arriving in the Republic of Korea, 10/4/2001	Revise USFK Regulation 55-72 to require improvements in processing shipping forms and cargo, maintain current information on customs clearance personnel, require the use of commercial carriers when available, and establish procedures to pay storage charges to Korea in Korean currency. Implement a cost-efficient system for the automated processing of customs forms using an electronic data interchange.	Normal process for approval of regulations.	USFK
D-2002-006 , Classified Chemical and Biological Report (U), 11/16/2001	Report is classified.	Extensive time needed to improve readiness reporting and training.	Navy

D-2002-008 , Controls Over the Computerized Accounts Payable System (CAPS) at Defense Finance and Accounting Service Kansas City (DFAS-KC), 10/19/2002	Improve guidance on criteria for proper and accurate receipt and invoice documentation; improve organizational structures to provide better internal controls, especially separation of duties.	Management corrective actions are on target.	DFAS, MC
D-2002-009 , Valuation of Inventories in the Defense Logistics Agency Standard Automated Material Management System, 10/22/2001	DLA Inventory Control Points will need to correct all inaccurate acquisition costs in order to quantify the benefits to DLA customers for the reduced sales prices. Corrections should be made in time for the FY 03 standard prices.	Buy history not completed when originally anticipated, deferring corrective actions a year.	DLA
D-2002-010 , Armed Services Blood Program Defense Blood Standard System, 10/22/2001	Establish a plan, controls, assessment requirements and training related to the Defense Blood Standard System (DBSS) upgrade. Also, establish procedures to ensure effective deployment of those DBSS upgrades.	Normal progression of system development and changes.	Army, Navy, AF, ASD(HA)
D-2002-019 , Checks Issued Difference for Deactivated Disbursing Station, 11/28/2001	Establish a standard method to clear checks issued differences when reconciliation data are not available; Clear checks issued differences from the Comparison Report at locations where the data needed to complete the checks issued reconciliation are not available.	Long-term corrective action on target.	DFAS
D-2002-020 , Audit Report on General Officer Quarters at Kaneohe Bay, Hawaii Camp Pendleton California, and Albany, Georgia, 12/5/2001	Congressional committees will be notified of ADA violation and appropriate corrections will be made. SecNavInst 11101.73B will be revised and a resident guide will be developed.	Normal time to revise policies, conduct an investigation and report the results.	Navy
D-2002-024 , Navy Fleet Hospital Requirements (U), 12/12/2001	Report is classified.	Corrective actions are on target.	Navy, PACOM
D-2002-028 , Classified Report on Environmental Program - Japan (U), 12/28/2002	Report is classified.	Corrective actions are on target.	PACOM

D-2002-032 , Audit of Major Defense Acquisition Program Cycle Time, 12/28/2001	AT&L is redesigning the Consolidated Acquisition Reporting System.	Problems identified during a test run warrant additional updates to the database.	USD(AT&L)
D-2002-035 , Protection of Strategic Systems Against Radio Frequency Threats (U), 1/4/2002	Report is classified.	Corrective actions are on target.	ASD(NII)
D-2002-036 , Acquisition of the Naval Fires Control System (NFCS), 1/8/2002	The Navy is going to update the Operational Requirements Document (ORD) and the Surface Test and Evaluation Master Plan. Upon receipt of the updated ORD for NFCS, the Joint Staff office will review and certify the document for interoperability and coordinate it accordingly.	Requirement for a Capability Production Document is being evaluated.	Navy
D-2002-038 , Financial Reporting for the Other Defense Organization General Funds at the Defense Finance and Accounting Service San Antonio, 1/14/2002	Review all abnormal general ledger accounts; determine the cause of net abnormal balances; document the causes of net abnormal balances and when possible correct the balances; and correct abnormal balances generated by business process anomalies.	Long term corrective actions on target.	DFAS
D-2002-048 , General and Flag Officer Quarters at Fort Shafter, Hawaii, and Fort McPherson, Georgia, 2/12/2002	An investigation into a potential ADA violation was initiated. Policy on reviewing maintenance and repair expenditures will be incorporated into the next revision of AR 210-50.	Time required to conduct an investigation and update policies.	Army
D-2002-052 , Meteorological and Oceanographic Support from Continental United States Based Support Centers, 2/19/2002	Develop a single geospatially-correct, four-dimensional environmental characterization of the warfighters' battle space and a joint continuity of operations plan. Revise applicable guidance for acquisition category II and below programs.	Normal time needed to develop and coordinate models, plans, and revised guidance.	Navy, AF
D-2002-056 , Controls Over Vendor Payments Made for the Army and Defense Agencies Using the Computerized Accounting Payable System (CAPS), 3/6/2002	Revise the FMR to incorporate the requirements of 5 CFR 1315. Improve security over access to CAPS. Provide for automated interfacing of data between CAPS and both the Standard Procurement System (SPS) and the Corporate Electronic Funds Transfer (CEFT) database.	Management corrective actions are on target.	USD(C), DFAS

<p>D-2002-060, Management of Terminal Items at the Defense Logistics Agency, 3/13/2002</p>	<p>Revise procedures to review terminal items with no registered users in the Defense Inactive Item Program (DIIP), for obsolescence, and quantify the number of terminal National Stock Numbers (NSNs) that are determined to be obsolete after NATO and foreign governments review the NSNs.</p>	<p>Original action is no longer the optimum solution, alternative action is being taken.</p>	<p>DLA</p>
<p>D-2002-071, DoD Management of the North Atlantic Treaty Organization Security Investment Program, 3/26/2002</p>	<p>EUCOM will track each prefinanced project in the NATO Security Investment Program, including the likelihood of NATO Infrastructure Committee authorization, actions required to obtain NATO authorization, and an estimated recoupment date.</p>	<p>Long-term corrective action on target.</p>	<p>EUCOM</p>
<p>D-2002-073, Financial Management Ending Balance Adjustments to General Ledger Data for the Army General Fund, 3/27/2002</p>	<p>Use transactional data from a centralized database to populate general ledger accounts in the Defense Departmental Reporting System (DDRS) Budgetary and continue efforts to analyze and correct causes for current adjustments; Use transactional data to generate a general ledger data file for DDRS Budgetary.</p>	<p>Slow system development process.</p>	<p>DFAS</p>
<p>D-2002-075, Controls Over the DoD Purchase Card Program, 3/29/2002</p>	<p>Strengthen controls to modify contract with banks to prevent accounts from being reopened after notification to close, and provide reports on oversight reviews.</p>	<p>Corrective actions are on target.</p>	<p>USD(AT&L)</p>
<p>D-2002-076, Funding Invoices to Expedite the Closure of Contracts Before Transitioning to A New DoD Payment System, 3/29/2002</p>	<p>Revise chapter 10, Appendix B, number 7, "Accounting Requirements for Expired and Closed Accounts, " to require that the DoD activity to which a program has transferred be responsible for providing current-year funding.</p>	<p>Lack of management emphasis.</p>	<p>USD(C)</p>

D-2002-079 , Delivery and Receipt of DoD Cargo Inbound to the Republic of Korea, 4/15/2002	USFK Regulation 55-355, "Korea Traffic Management" is being revised to include specific cargo delivery information. The Eighth U.S. Army Command Inspection Program (CIP) will include delivery information. A new checklist will be incorporated into the CIP schedule by the 4th Quarter FY 2002.	Normal time for approval of Army documents.	USFK
D-2002-080 , Quality Deficiency Reporting Procedures for Naval Repair Parts, 4/5/2002	Navy will develop and deploy an automated information technology system that will centrally account and control Process Quality Deficiency Reports.	Corrective actions are on target.	Navy
D-2002-084 , Guidance for the Global Command and Control System Common Operational Picture (U), 5/1/2002	Report is FOUO.	Lack of management emphasis.	EUCOM
D-2002-088 , Acquisition of the Joint Service Lightweight Standoff Chemical Agent Detector, 5/10/2002	Implement improvements in defining operational requirements, evaluating production readiness, and test planning.	Extensive time needed to restructure program to implement an evolutionary, incremental acquisition strategy.	USD(AT&L)
D-2002-091 , Accountability and Control of Materiel at the Corpus Christi Army Depot, 5/21/2002	Comply with Army guidance for storage of maintenance materiel and the preparation and submission of management reports for review; perform annual physical inventory and quarterly reviews of all materiel stored in the Automated Storage and Retrieval System.	Action is ongoing, however, constrained by personnel reduction and competing priorities.	Army
D-2002-095 , Chemical and Biological Defense Individual Protective Equipment in Central Command and European Command Area (U), 5/30/2002	Report is classified.	Extensive time needed for coordination and issuance of policy (Army DCSOPS and Navy). Lack of management emphasis (Army USAREUR).	Army, Navy
D-2002-103 , Certification of the Reserve Component Automation System (RCAS), 6/14/2002	Establish functional performance measures to better assess both the initial and future impact of RCAS on supported functionalities.	Corrective actions are on target.	Army, NGB

D-2002-107 , Army Transition of Advanced Technology Programs to Military Applications, 6/14/2002	Research Development and Engineering Centers (RDECs) should incorporate performance goals necessary for technology transitions in Science & Technology project managers performance plans. Positive and clear incentives should be introduced in order to foster advancement as rapidly as possible.	Ongoing actions on schedule.	Army
D-2002-108 , Standard Procurement System Certification and Accreditation Process, 6/19/2002	Identify the responsibilities the certification and accreditation actions or steps to be performed by the program manager and Component organizations, to include Component sites to which the system is deployed.	Delays in coordinating policy.	ASD(NII)
D-2002-109 , Army Claims Service Military Interdepartmental Purchase Requests, 6/19/2002	The USD(C) will modify Chapters 1 and 3 of Volume 11A to include specific guidance for congressionally enacted pilot programs that authorize interagency orders, other than those used in the performance of Economy Act orders and project orders.	Long-term corrective action on target.	USD(C)
D-2002-112 , Report of the Industrial Prime Vendor Program at the Air Force Air Logistics Center, 6/20/2002	A new sourcing process will include an automated sourcing model capable of evaluating individual items and determining the best value source, including existing inventory.	Sourcing model developed but testing revealed several limitations that require enhancements.	DLA
D-2002-117 , Review of FY 2001 Financial Statement for the Defense Intelligence Agency (U), 6/25/2002	Report is classified.	Long-term action continues.	DIA
D-2002-121 , Security: Controls Over Biological Agents (U), 6/27/2002	Report is classified.	Extended time needed to coordinate and issue policy guidance.	USD(I)

<p>D-2002-122, Environmental Community Involvement Program at Test and Training Ranges, 6/28/2002</p>	<p>A new DoD Directive "Outreach and Community Involvement for Sustainable Readiness" is being developed to address the issues raised by the audit. An individual will be detailed to OSD to work with the Overarching Integrated Product Team and Working Integrated Product Team to implement the new Directive and Instruction.</p>	<p>Normal time required to develop and coordinate policy document.</p>	<p>USD(P&R)</p>
<p>D-2002-127, Audit Report on DoD Compliance with Internal Use Software Accounting Standards, 7/9/2002</p>	<p>A system will be implemented to capture material internal software costs; and a data call process will be used to request the necessary information to determine which software should be capitalized and which should be expensed.</p>	<p>Long-term corrective action on target.</p>	<p>DFAS</p>
<p>D-2002-131, Terminal Items Managed by the Defense Logistics Agency for the Navy, 7/22/2002</p>	<p>DLA will modify the existing stock retention policy to review terminal items that are excluded from the Defense Inactive Program (DIIP). In addition, plan to complete a new study to quantify the costs of inactive items.</p>	<p>Original action is no longer the optimum solution, alternative action is being taken.</p>	<p>DLA</p>
<p>D-2002-140, Measurement of Water Usage by DoD Components Served by the DC Water and Sewer Service, 8/20/2002</p>	<p>Establish and implement procedures to verify that the DCWASA routinely inspects and reports results of inspections for DoD-owned water meters; develop and implement effective controls and procedures to verify that the DCWASA accurately reads water meters; establish and implement a maintenance program.</p>	<p>Long-term corrective action on target.</p>	<p>Army, Navy, AF, NGA, WHS</p>
<p>D-2002-153, Reprocessed Medical Single-Use Devices in DoD, 9/30/2002</p>	<p>ASD(HA) issue policy and guidance stating the DoD position on the reuse of single-use devices (SUD) and work with FDA to work toward clarifying SUD labeling requirements. The MILDEPs Surgeons General issue implementing guidance consistent with ASD(HA) policy and ensure adequate awareness and training is provided to Military Treatment Facility personnel regarding the use of SUDs.</p>	<p>Significant time required to address/resolve issues with FDA and Services.</p>	<p>ASD(HA)</p>

D-2002-154 , Cooperative Threat Reduction Program Liquid Propellant Disposition Project, 9/30/2002	Take actions with regard to Russia to mitigate the risks of misuse of Cooperative Threat Reduction-provided assistance. Once access to facilities is obtained, perform more complete inspections of equipment provided to Russia to ensure their proper usage.	Management corrective actions are on target.	DTRA
D-2003-001 , DoD Integrated Natural Resource Management Plan, 10/1/2002	The Services are working aggressively to coordinate and complete the few remaining integrated natural resources management plans.	Corrective actions are on target.	Army, Navy, AF
D-2003-003 , Controls for the DoD Aviation Info-Plan Reimbursement Card, 10/3/2002	The DLA and the Services need to improve management controls and establish written policies that define the methods and responsibilities for using the Aviation Into-Plane Reimbursement Card.	Corrective actions are on target.	DLA, Army, Navy, AF, MC
D-2003-004 , Acquisition of the Advance Deployable System, 10/3/2002	Update the acquisition strategy and all documentation related to the Advanced Deployable System (ADS), inclusive of all four blocks. In addition, complete a life cycle cost estimate for all four blocks.	ADS program was redirected to a spiral development acquisition program.	Navy
D-2003-014 , Facility Specific Controls Over Biological Agents (U), 10/25/2002	Report is classified.	Redirection of action has caused delay.	USD(I)
D-2003-018 , Validity of Registration in the Central Contractor Registration Database, 10/30/2002	Establish procedures to withhold payments to contractors and vendors until they are properly registered with a valid Tax Identification Number in the Central Contractor Registration database.	Management continues to negotiate with the Internal Revenue Service to allow matching of identification numbers.	DFAS
D-2003-019 , DoD Contractor Subcontracting With Historically Underutilized Business Zones (HUB Zones) Small Businesses, 11/22/2002	Implement a plan for reviewing and verifying prime contractors' reported subcontracting awards to ensure they are made to Small Business Administration-certified contractors.	Delays resulted from changes in implementation strategy.	DCMA, USD(AT&L)
D-2003-021 , Export Controls Over Biological Agents (U), 11/12/2002	Report is confidential.	Extensive time is needed to coordinate and issue policy guidance.	USD(P), USD(AT&L), DATSD(C/BD)

<p>D-2003-030, Financial Reporting of Deferred Maintenance Information on Air Force Weapons Systems for FY 2002, 11/27/2002</p>	<p>Develop additional procedures for collecting deferred maintenance information that is reconcilable with detailed year-end execution data. Revise FMR to allow the Air Force to present all material categories of deferred maintenance as major asset classes in accordance with Federal accounting requirements.</p>	<p>Long-term corrective action on target.</p>	<p>AF, USD(C)</p>
<p>D-2003-031, Defense Contracting Command Washington, 12/5/2002</p>	<p>The Army will issue guidance for timely monitoring, documenting, and recording of continuous learning points. Specific Defense Contract Command - Washington (DCC-W) internal guidance will depend on what is contained in the Army-wide guidance.</p>	<p>Corrective actions are on target.</p>	<p>Army, DCC-W</p>
<p>D-2003-034, Adjustments to the Intergovernmental Payments Account, 12/10/2002</p>	<p>Revise the FMR to specify the documentation required to support adjustments from account F3885, 'Undistributed Intergovernmental Payments,' to closed appropriations. The guidance should describe the documentation required to identify the proper expenditure account, the responsible fund holder, and the payment date.</p>	<p>Long term action continues.</p>	<p>USD(C)</p>
<p>D-2003-038, Management Control Over Proposed Prime Vendor Support for the Army Apache Helicopter, 12/31/2002</p>	<p>Update Army Regulation 5-20, "Competitive Sourcing Program," to strengthen management controls over program in Army organizations.</p>	<p>AR 5-20, Competitive Sourcing Program, is in draft coordination process. Anticipated publication date is 4/30/05.</p>	<p>Army</p>
<p>D-2003-040, Chemical and Biological Defense Individual Protective Equipment in the Pacific Command Area (U), 12/31/2002</p>	<p>Report is classified.</p>	<p>Extensive time needed to coordinate and issue policy (Navy). Long-term corrective actions on schedule (USMC).</p>	<p>Navy, MC</p>

<p>D-2003-054, Financial Reporting of Deferred Maintenance Information on Army Weapons Systems for FY 2002, 2/3/2003</p>	<p>Issue guidance requiring all elements of the Army to identify and collect: deferred depot-level maintenance requirements including maintenance that will not be executed due to constraints in depot level maintenance capacity; and deferred field-level maintenance amounts that are material as well as deferred maintenance identified as unexecutable. Develop the capability to capture this data through automated systems.</p>	<p>Long-term corrective action on target.</p>	<p>Army</p>
<p>D-2003-056, Public/Private Competition for the Defense Finance and Accounting Service Military Retired and Annuitant Pay Functions, 3/21/2003</p>	<p>The Center for Naval Analysis is studying how overhead costs could have impacted the A-76 competition. DFAS is reviewing/studying all aspects of the A-76 competition that impacted the outcome.</p>	<p>Normal time needed to conduct study/reviews of actions impacting the final decision to contract out the Military Retired and Annuitant Pay Functions.</p>	<p>USD(AT&L)</p>
<p>D-2003-057, Accountability and Control of Materiel at the Naval Air Depot, Jacksonville, 3/5/2003</p>	<p>Perform inventories and quarterly review of all materiel in storage, adjust records and return excess materiel to the supply system.</p>	<p>Corrective actions are on target.</p>	<p>Navy</p>
<p>D-2003-064, Report on Accountability and Control Of Materiel at the Warner Robin Air Logistics, 3/20/2003</p>	<p>The Air Force is completing physical inventory, reconciling with the Wholesale and Retail Shipping System, and tuning in any excess materials to supply. In addition, the Air Force will issue a policy directive to ensure proper supply discipline and use of material metrics in monthly material reviews.</p>	<p>Implementation of new process to account for inventory.</p>	<p>AF</p>
<p>D-2003-067, Recoveries of Prior Year Obligations, 3/21/2003</p>	<p>Revise the DoD Financial Management Regulation to be consistent with recovery reporting guidance issued by the OMB and the Department of the Treasury; and program the DFAS accounting systems to properly capture, record, and report recoveries of prior year obligations.</p>	<p>Corrective actions are on target.</p>	<p>USD(C), DFAS</p>

D-2003-072 , DoD Compliance with the Uniformed and Overseas Citizens Absentee Voting Act, 3/31/2003	Services are updating their guidance to be consistent with DoD level guidance.	Significant time required to develop guidance.	Army, Navy, AF
D-2003-073 , Reliability of the FY 2002 National Imagery and Mapping Agency Financial Statements and Adequacy of Related Procedures and Controls (U), 4/2/2003	Report is classified.	Corrective actions continue.	NGA
D-2003-074 , Reliability of the FY 2002 Defense Intelligence Agency Financial Statements and Adequacy of Related Procedures and Controls (U), 4/7/2003	Report is classified.	Corrective action continues.	DIA
D-2003-076 , Document Automation and Production Service Public/Private Competition, 4/8/2003	Report is FOUO.	Normal time to approve and issue guidance.	USD(AT&L), DLA, DAM
D-2003-077 , Cooperative Agreements Support the Mentor Protégé Program, 4/10/2003	The USD[C] tasked the Director, Small and Disadvantaged Business Utilization (SADBU) to conduct a preliminary review into a potential Antideficiency Act violation.	USD(C) needed to gather and evaluate additional data prior to making a determination.	USD(C)
D-2003-080 , Allegation Concerning Information Assurance Management at the Defense Logistics Agency, 4/21/2003	Report is FOUO.	Corrective actions are on target.	DLA
D-2003-081 , DoD Explosives Safety Program Oversight, 4/24/2003	Restructure the DoD Explosives Safety Board and revise DoD guidance to accurately reflect the Board's roles and responsibilities. Develop a safety management strategy that requires a comprehensive DoD explosives safety program.	Corrective actions are on target.	USD(AT&L)
D-2003-083 , Acquisition of the Suite of Integrated Radio Frequency Countermeasures, 4/29/2003	Report is FOUO.	Corrective actions on target -- awaiting completion of developmental testing.	USSOCOM

<p>D-2003-085, International DoD Air Freight Tenders, 4/30/2003</p>	<p>In lieu of a publication, the Air Mobility Command (AMC) is developing an instructional memorandum which will be posted on the International Tender website. Reference to the memorandum will be made with each tender solicitation request. Estimated completion date is 4/30/05.</p>	<p>Due to significant changes in the International Tender program, original action is not being continued. A more appropriate action is being pursued.</p>	<p>USTRANSCOM</p>
<p>D-2003-090, Use and Control of Military Interdepartmental Purchase Requests at the Air Force Pentagon Communications Agency, 5/13/2003</p>	<p>Establish and implement interagency agreements with activities receiving military interdepartmental purchase requests from the Air Force Pentagon Communications Agency; and conduct a preliminary review for potential Antideficiency Act violations.</p>	<p>Personnel changes have delayed completion of corrective actions.</p>	<p>AF</p>
<p>D-2003-091, Reliability of the FY 2002 National Security Agency Financial Statement and Adequacy of Related Procedures and Controls (U), 5/14/2003</p>	<p>Report is classified.</p>	<p>Long-term corrective action on schedule.</p>	<p>NSA</p>
<p>D-2003-095, Accounting for Reimbursable Work Orders at Defense Finance and Accounting Service Charleston, 6/4/2003</p>	<p>Develop business practices for Navy fund administrators to properly account for reimbursable work orders. Develop a methodology and provide guidance to prevent Navy fund administrators from over obligating at the segment level. Establish edit checks that align with the business practices of the Navy.</p>	<p>Long-term corrective action on target.</p>	<p>DFAS, Navy</p>
<p>D-2003-096, Protection of European Theater Systems Against Radio Frequency Threats (U), 6/4/2003</p>	<p>Report is classified.</p>	<p>Management corrective actions are on target.</p>	<p>Army, Navy, AF, JS & ASD(NII)</p>

D-2003-098 , Follow-Up Audit of Depot-Level Repairable Assets at Selected Army and Navy Organizations, 6/5/2003	Funding will be sought to subsume the Contractor Asset Visibility functionality into the Logistics Modernization Program. Plan to conduct review of dormant/excess assets at storage sites. Revised policy will clarify requirements for adequately completing an "internal" and "external" review for all categories of material.	Normal time needed to issue new policy and deploy an automated capability.	Army
D-2003-101 , Law Enforcement Support Office Excess Property Program, 6/13/2003	Defense Reutilization Marketing Service is working on expanding the electronic receipt of property in place to more customers. An automated initiative for high-end items will contain detailed management-type information. DRMS will implement electronic storage of DoD excess property issuance documentation.	Problems encountered during the system development phase.	DLA
D-2003-105 , Management of Developmental and Operational Test Waivers for Defense System, 6/20/2003	Report is FOUO.	Delays due to length of approval process for updates to DoD Instructions.	USD(AT&L)
D-2003-106 , Administration of Performance-Based Payments Made to Defense Contractors, 6/25/2003	The Director, Defense Procurement and Acquisition Policy (DPAP), will conduct an assessment of the benefits of expanded performance-based payments implementation. It will address contracting officer compliance with FAR Part 32.10, and whether any changes are needed to those policies, the Performance-Based Payments User's Guide, or training resources.	Corrective actions are on schedule.	USD(AT&L)
D-2003-107 , DoD Petroleum War Reserve Requirements (U), 6/26/2003	Report is classified.	Lack of management emphasis.	AF
D-2003-110 , Information Technology Management: Defense Civilian Personnel Data System Functionality and User Satisfaction, 7/27/2003	Formal policy to address and resolve issues related to the Human Resource automated systems will be included in the Civilian Personnel Manual. Also, system enhancements to correct deficiencies are in process.	Normal time needed to draft and coordinate guidance as well as develop system enhancements.	USD(P&R)

D-2003-113 , Healthcare: Franchise Business Activity Contracts for Medical Services, 6/30/2003	Guidance will be issued to the Military Departments regarding the use of the Franchise Business Activity contracting vehicle.	Normal time needed to draft and coordinate guidance.	ASD(HA)
D-2003-114 , Defense Logistics Agency's Implementation of the Government Information Security Reform, 6/30/2003	Complete the DoD certification and accreditation process for the Air Force Electronic Key Management System.	SSAA delayed at NSA, the DoD Designated Approving Authority for the Air Force Electronic Key Management System.	DLA
D-2003-115 , Allegations Concerning the Administration of Contracts for Electronic Flight Instruments, 6/30/2003	Air Force will prepare an acquisition strategy addressing logistics support for the 550-series Electronic Flight Instruments (EFI) that address sustainment and spare parts. DCMA (at Lockheed Martin, Fort Worth, TX) will perform a Contractor Purchasing System Review (CPSR).	Normal time to develop and approve long term logistics support strategy.	AF, DCMA
D-2003-117 , Systems Inventory to Support the Business Enterprise Architecture, 7/10/2003	Establish a single repository for business systems information, which includes all data elements necessary for architecture development and budget. Establish procedures to ensure that the data are kept current, consistent, and accurate.	Long-term corrective action on schedule.	USD(C)
D-2003-119 , Controls Over DoD Medicare Eligible Retiree Health Care Fund Investments, 7/31/2003	Comply with DoD investment policy for the DoD Medicare Eligible Retiree Health Care Fund; Issue oversight procedures to ensure that the DFAS complies with the investment policy for the DoD Medicare Eligible Retiree Health Care Fund.	Long-term corrective action on target.	USD(C)
D-2003-121 , DoD Fire and Emergency Services Program, 8/12/2003	Revise DoDI 6055.6 to address staffing issues. Develop modernization plans for fire and emergency services apparatus.	Extended time needed to update directive and develop modernization plans.	USD(AT&L), Army, Navy
D-2003-122 , Financial Management: Closing the Army's 1985 M1a1 Tank Contract (Contract Daae07-85-C-A043), 8/13/2003	Issue guidance for unreconcilable contracts; update the DoD FMR to specifically address the requirement to maintain vouchers and supporting documentation to facilitate complete contract reconciliations.	Long-term corrective action on target.	USD(C)

D-2003-123 , Corps of Engineers Equipment Reporting, 8/20/2003	The Corps of Engineers will reinforce the reconciliation between the financial records and property records.	Long-term action requiring extensive time to perform asset valuation, document the cost of equipment assets, and to perform a reconciliation between financial records and property records.	Army
D-2003-124 , Financial Management: Certification of a DoD Payment for Telecommunications Services, 8/22/2003	Reconcile the approximately \$2.2 million of invoices that have not been researched to identify potential overpayments and require appropriate credit back to the Defense Information Technology Contracting Organization.	Long-term corrective action on schedule.	DISA
D-2003-128 , The Chemical Demilitarization Program: Increased Costs for Stockpile and Non-Stockpile Chemical Disposal Programs, 9/4/2003	Determine and assign responsibility for disposal of buried chemical warfare materiel (USD(AT&L)). In response to pending direction from USD(AT&L), develop and prioritize a schedule for disposal from the buried munitions sites (Army).	Extensive time needed to coordinate and issue guidance (USD(AT&L)). Action on hold pending receipt of tasking from USD(AT&L) (Army).	USD(AT&L), Army
D-2003-131 , Cooperative Threat Reduction Program Phase II, 9/11/2003	Improve project plan guidance for CTR projects.	Management corrective actions are on target.	DTRA
D-2003-132 , Air Force Transaction of Advanced Technology Program to Military Applications, 9/12/2003	Establish integrated product teams and charters for advanced technology development efforts. Revise and implement Air Force Instruction 61-101 to ensure the status of technology transition plans are reviewed at the Applied Technology Councils. Implement a Capabilities Requirements Review and Assessment (CRRRA) process that will include all advanced technology development funded efforts.	Normal time for development, coordination and approval process for revised Air Force Instructions.	AF

<p>D-2003-133, Report on Controls Over DoD Closed Appropriations, 9/15/2003</p>	<p>Emphasize the importance of controls over the use of closed appropriations and monitor compliance with applicable laws and regulations. DFAS establish specific standard procedures to ensure that accounting personnel approve only legal and proper adjustments to closed appropriations, and validate the canceled balances and report any potential Antideficiency Act violations.</p>	<p>Corrective actions are on target.</p>	<p>USD(C), DFAS</p>
<p>D-2003-134, System Security of the Army Corps of Engineers Financial Management System, 9/15/2003</p>	<p>Track all major modifications of corporate-level automated information systems and networks to ensure accreditation and reaccreditation actions are initiated in accordance with DoD guidance, and require all USACE districts to perform site inspections and prepare action reports that verify physical security policies are followed.</p>	<p>Actions delayed due to competing priorities.</p>	<p>Army</p>
<p>D-2004-002, Acquisition: Selected Purchase Card Transactions at Washington Headquarters Services and Civilian Personnel Management Service, 10/16/2003</p>	<p>Review conducted and new standard operating procedures developed and implemented. Administrative instructions are being rewritten.</p>	<p>Normal time to write, coordinate, approve, and implement guidance.</p>	<p>WHS</p>
<p>D-2004-003, Decontamination Operation Preparedness of Continental U.S. Based Navy and Air Force Units, 10/8/2003</p>	<p>Report is classified.</p>	<p>Extensive time needed to coordinate and issue policy.</p>	<p>Navy, AF</p>
<p>D-2004-006, Acquisition Management of the Army's Allsource Analysis System, 10/10/2003</p>	<p>Director, Operational Test and Evaluation will provide an assessment of operational effectiveness, survivability, and test the adequacy of the Allsource Analysis System (ASAS) Block II family of systems. USD(AT&L) will evaluate in accordance with the dollar thresholds to determine the appropriate Major Defense Acquisition Program (MDAP) level.</p>	<p>Normal time for Initial Operational Testing for systems.</p>	<p>Army, USD(AT&L)</p>

D-2004-007 , Force Protection in the Pacific Theater, 10/14/2003	Report is classified.	Corrective actions are on target.	USD(P), Army, Navy, AF
D-2004-008 , Implementation of Interoperability and Information Assurance Policies for Acquisition of Army Systems, 10/15/2003	Issue and implement guidance to comply with DoD Directive 8100.1, Global Information Grid (GIG) Overarching Policy, September 19, 2002, which requires the Army to define how each Army system will interface within the Global Information Grid to achieve joint interoperability.	Extended time to complete issuance of numerous related guidance.	Army
D-2004-009 , Allegations Concerning Controls Over DoD Transit Subsidies Within the National Capital Region, 10/14/2003	Develop policies and procedures requiring the reconciliation of all transit subsidy billings received from the Department of Transportation.	Extended time needed to complete policy and procedures.	Army, AF, DLA
D-2004-011 , Acquisition: Government Source Inspections, 10/15/2003	Revising sections of the Defense Federal Acquisition Regulation Supplement (DFARS) and establishing metrics for identifying the participation of procurement activities in responding to inquiries to DD Form 1716, "Contract Data Action Recommendation/Deficiency Report."	Actions are on track.	DCMA
D-2004-012 , Sole-Source Spare Parts Procured From an Exclusive Distributor, 10/16/2003	Report and corrective actions are FOUO.	Corrective actions are on target.	DLA, Army
D-2004-014 , Defense Hotline Allegation on the Sale of Tin and the Removal of Asbestos at the Defense National Stockpile Center, 10/27/2003	Develop and implement a checklist to be completed by contracting personnel authorized to approve release requiring the verification of payment on prepaid contracts and ensuring payments due on contracts with payment terms have been made.	Normal time for implementation.	DLA

<p>D-2004-015, Contracts for Professional Administrative and Management Support Services, 10/30/2003</p>	<p>Monitor the establishment and use of centers of excellence in service contracting; train program office personnel on using performance-based contracting methods; advise program and contacting offices of the recurrent problems found in contracting documentation and implement an enforcement program; and develop and employ adequate management controls.</p>	<p>The process of obtaining comments and mediation was not completed until 11 months after the report date; followup has just been initiated.</p>	<p>USD(AT&L), Army, Navy, AF</p>
<p>D-2004-016, Purchase Card Use at the Space and Naval Warfare Systems Command, Information Technology Center, New Orleans, Louisiana, 11/14/2003</p>	<p>Conduct an on-site management review to assure office supplies are ordered from approved sources, and track savings resulting from bulk funding of purchases.</p>	<p>Corrective actions are on target.</p>	<p>Navy</p>
<p>D-2004-020, Allegations Concerning Improprieties In Awarding National Guard Contracts, 11/18/2003</p>	<p>Implement a formal acquisition policy that integrates the existing roles of various Army National Guard and Federal communication and IT groups. Develop a process with measurable IT standards and defined business processes. Coordinate the requirements for help desk support to eliminate duplicate contract costs.</p>	<p>Corrective actions are on target.</p>	<p>Army, AF</p>
<p>D-2004-023, Financial Management: Corps of Engineers Financial Management System Accounting Processes, 11/18/2003</p>	<p>USACE is to prepare an information paper to outline a plan to address account phase general ledger correlation related weaknesses and system deficiencies, including a monthly status report that shows the progress in correcting these problems.</p>	<p>Corrective actions are on target.</p>	<p>Army</p>
<p>D-2004-025, Accounting for Pension Assets Under Advance Agreements With Northrop Grumman and Litton Industries Inc., 11/25/2003</p>	<p>Renegotiate the advance agreement with Northrop Grumman. Review the implementation of the Litton advance agreement and seek an explanation for the noted asset balance discrepancy.</p>	<p>Corrective actions are on target.</p>	<p>DCMA, DCAA</p>

D-2004-034 , Environment: Defense Hotline Allegations Regarding the Environmental Compliance Assessment Process at U.S. Army Corps of Engineers, Portland District, 12/4/2003	The Corps of Engineers clarify requirements for internal assessments.	Corrective actions are on target.	Army
D-2004-035 , Major Range and Test Facility Base, 12/8/2003	Revise the Financial Management Regulation (DoD 7000.14-R) to provide consistency in types and methods of funding, uniformity in classifying direct and indirect costs billable to DoD and Non-DoD customers, and consistent methods for collecting and reporting backlogs.	Proposed revision is on schedule.	USD(C)
D-2004-037 , Logistics: Defense Reutilization and Marketing Services Commercial Venture Contracts for Privatization of the DoD Surplus Sales Program, 12/30/2003	The report is FOUO.	Corrective actions are on schedule.	DLA
D-2004-039 , Cooperative Threat Reduction Construction Projects, 12/18/2003	Negotiate a transparency agreement that will allow US verification of the quantity and quality of the material stored in the fissile material storage facility. Undertake sufficient activities to come into compliance with Russian environmental requirements for water discharge rates.	Significant time is required for negotiations with sovereign nations.	USD(P), DTRA
D-2004-041 , The Security of the Army Corps of Engineers Enterprise Infrastructure Services Wide-Area Network, 12/26/2003	Fully implement the DITSCAP process and security controls for the Army Corps of Engineers Enterprise Infrastructure Services Wide-Area Network.	Actions delayed due to competing priorities.	Army
D-2004-042 , Control Over Obligations at the National Geospatial-Intelligence Agency (U), 1/16/2004	Report is classified.	Corrective actions are on target.	NGA

D-2004-047 , Implementation of the DoD Management Control Program for Army Category II and III Programs, 1/23/2004	Program Managers will be able to store acquisition documents in Virtual Insight (VIS) so the Milestone Decision Authority can review document status from development to document approval. Army Regulations will be updated to reflect new reporting procedures.	Normal time to implement a new system and issue revised guidance.	Army
D-2004-050 , Management Structure of the Cooperative Threat Reduction Program, 2/5/2004	Revised DoD guidance to clarify the roles of responsible offices for the Cooperative Threat Reduction Program.	Corrective actions are on target.	DAM
D-2004-051 , Financial Management: DoD Payroll Withholding Data for FY 2003, 2/6/2004	Complete reconciliations of payroll summaries to total payroll prior to payroll certification, and improve controls over the summaries.	Corrective actions are on target.	DFAS
D-2004-053 , Defense Threat Reduction Agency Relocation Costs, 2/19/2004	Develop detailed guidance on what should be considered when determining whether the relocation cost cap in section 8020 of the FY 2004 Appropriation Act has been or will be exceeded.	Corrective actions are on target.	WHS
D-2004-055 , DoD Source Approval Process for Service & Sales, Inc., a Small Business Manufacturer, 2/25/2004	Action is ongoing to 1) reinstate Service & Sales, Inc. as an approved source for licensed items previously supplied to DoD and 2) develop guidance for source approval and reevaluation for critical items.	Long-term management corrective actions on schedule.	DLA
D-2004-056 , Acquisition: Air Force Satellite Control Network Contract, 3/10/2004	Defense Contract Audit Agency (DCAA) will conduct an audit of costs associated with Honeywell's Earned Value Management System and the Air Force will initiate administrative action to obtain reimbursement for any unallowable or unallocable costs identified in the audit. The Air Force will also initiate actions against Honeywell for any apparent violation of false claim and false statement statutes.	Actions pending completion of DCIS investigation.	AF

D-2004-057 , Acquisition: Contracts Awarded for the Coalition Provisional Authority by the Defense Contracting Command-Washington, 3/18/2004	Conduct a study on existing DoD post-war strategy and establish responsibilities, policies, and procedures for the rapid acquisition of necessary goods and services in support of any future post-war occupation or relief operations.	Corrective actions are on target.	USD(AT&L)
D-2004-058 , Financial Management: Early Payment of Invoices by the Defense Finance and Accounting Service Columbus, 3/12/2004	Verify interest saved as a result of implementing controls that prevent invoices from being paid too early.	Long-term corrective action on target.	DFAS
D-2004-059 , Financial Management: Assets Depreciation Reported on the U.S. Army Corps of Engineers FY 2002 Financial Statements, 3/16/2004	Perform a study to determine the appropriate useful life for all USACE-owned assets. USACE will request a waiver from the DoD FMR based on USACE-unique mission requirements.	Long-term corrective action on target.	Army
D-2004-061 , Export Controls: Export Controlled Technology at Contractor, University and Federally Funded Research and Development Center Facilities, 3/25/2004	Expand DoD guidance to encompass all export-controlled technology and enumerate the roles and duties of responsible personnel. Ensure incorporation of appropriate export compliance clauses into solicitations and contracts.	Corrective actions are on target.	USD(P), USD(AT&L)
D-2004-063 , Financial Management: Controls Over U.S. Army Corps of Engineers Buildings and Other Structures, 3/26/2004	Improve the financial accountability for buildings and other structures owned by USACE.	Corrective actions are on target.	Army
D-2004-065 , Human Capital: DoD Implementation of the Voting Assistance Program (VAP), 3/31/2004	Revise Voting Assistance Program guidance to reflect recent changes to DoD guidance. Improve monitoring of voting assistance program and training of service members and spouses.	Action delayed to review results of the Federal Voting Assistance Program's lessons learned and post election survey expected in 6/05.	Navy, AF, MC

Acronyms:

AF	Air Force
ASD(HA)	Assistant Secretary of Defense (Health Affairs)
ASD(NII)	Assistant Secretary of Defense (Networks Information Integration)
CAP	Civil Air Patrol
DAM	Director, Administration and Management
DATSD(C/BD)	Deputy Assistant to the Secretary of Defense for Chemical/Biological Defense
DCAA	Defense Contract Audit Agency
DCC-W	Defense Contracting Command - Washington
DCMA	Defense Contract Management Agency
DeCA	Defense Commissary Agency
DFAS	Defense Finance and Accounting Service
DIA	Defense Intelligence Agency
DISA	Defense Information Systems Agency
DLA	Defense Logistics Agency
DSS	Defense Security Service
DSCA	Defense Security Cooperation Agency
DTRA	Defense Threat Reduction Agency
EUCOM	European Command
JS	Joint Staff
MC	Marine Corps
NGA	National Geospatial-Intelligence Agency
NGB	National Guard Bureau
NRO	National Reconnaissance Office
NSA	National Security Agency
PACOM	Pacific Command
USD(AT&L)	Under Secretary of Defense for Acquisition, Technology and Logistics
USD(C)	Under Secretary of Defense (Comptroller)
USD(I)	Under Secretary of Defense (Intelligence)
USD(P)	Under Secretary of Defense for Policy
USD(P&R)	Under Secretary of Defense for Personnel and Readiness
USFK	United States Forces - Korea
USSOCOM	United States Special Operations Command
USTRANSCOM	United States Transportation Command
WHS	Washington Headquarters Service