



INSPECTOR GENERAL

U.S. Department of Defense

SEMIANNUAL REPORT *to the* CONGRESS

OCTOBER 1, 2021, *through* MARCH 31, 2022



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

Required by Public Law 95-452

Mission

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

Vision

Engaged oversight professionals dedicated
to improving the DoD



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible waste, fraud, and abuse in government programs. For more information, please visit the Whistleblower webpage at <http://www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Reprisal/> or contact the Whistleblower Protection Coordinator at Whistleblowerprotectioncoordinator@dodig.mil



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DEPARTMENT OF DEFENSE**
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Acting Inspector General
Sean W. O'Donnell

I am pleased to submit this Semiannual Report (SAR) summarizing the work of the Department of Defense Office of Inspector General (DoD OIG) from October 1, 2021, through March 31, 2022. This report describes significant oversight the DoD OIG has performed over the past 6 months.

Despite the persistent challenges of the coronavirus disease—2019 (COVID-19) pandemic, the DoD OIG continued to conduct relevant oversight during the reporting period. We issued 76 audit and evaluation reports, 2 administrative reports of investigation, and 1 report from our Diversity and Inclusion and Extremism in the Military (DIEM) Component. These reports included 180 recommendations to the DoD for improvement. We also completed 301 criminal investigations, some conducted jointly with other law enforcement organizations, resulting in 125 arrests, 131 criminal charges, 159 criminal convictions, \$740.5 million in civil judgments and settlements, and \$189.2 million in criminal fines, penalties, and restitution. In addition, we completed 8 senior official, whistleblower reprisal, and Service member restriction investigations, and oversaw 155 senior official, whistleblower reprisal, and Service member restriction investigations completed by the Military Service and Defense agency OIGs. We also continued to provide oversight of funding Congress appropriated to the DoD for the COVID-19 response. Among the audit and evaluation reports we issued during this reporting period, four reports and one management advisory related to DoD programs, operations, and activities in response to the pandemic.

We continued to perform both financial and performance audits of the DoD. This is the fourth year that we performed a financial statement audit of the DoD, and, as in prior years, the DoD OIG issued a disclaimer of opinion on the Agency-Wide Basic Financial Statements. A disclaimer of opinion means the DoD was unable to provide sufficient evidence for the auditors

to determine the accuracy and reliability of the DoD financial statements. Each year, auditors experience new challenges as they review the financial statements and identify problems with the DoD's financial management and budget execution. In one of our performance audits, we determined that TransDigm Group Inc., a company that specializes in highly engineered, sole-source parts, earned excess profit of at least \$20.8 million on 150 contracts. The report highlighted longstanding problems with determining fair and reasonable prices for sole-source parts and discussed regulatory reform needed to address the high prices charged and excess profits received by contractors like TransDigm. The House Committee on Oversight and Reform held a congressional hearing on the report findings in January 2022.

Our evaluations produced important findings this reporting period, including an evaluation of the DoD's implementation of suicide prevention resources for transitioning Service members. We found that the DoD did not screen for suicide risk or provide uninterrupted mental health care to transitioning Service members as required by Federal and DoD guidance. Failure to identify suicide risk and arrange uninterrupted care for transitioning Service members may jeopardize patient safety. The Senate Armed Services Committee, Subcommittee on Personnel, invited the DoD OIG to discuss this report in an April 2022 congressional hearing on suicide prevention and related behavioral health interventions in the DoD.

The Defense Criminal Investigative Service (DCIS) conducted a health care fraud investigation that resulted in a \$447.2 million settlement to resolve alleged violations of the False Claims Act arising from conspiracies to fix the prices of various generic drugs. This price-fixing resulted in higher drug prices for Federal health care programs and beneficiaries. Another DCIS investigation resulted in a \$48.5 million settlement to resolve allegations that a defense contractor manipulated Federal small business set-aside contracts intended for service-disabled veteran-owned small businesses. This settlement constitutes the largest-ever False Claims Act recovery based on allegations of small business contracting fraud.

Led by our administrative investigators, the DoD OIG reviewed the DoD's role, responsibilities, and actions to prepare for and respond to the protest and its aftermath at the U.S. Capitol Campus on January 6, 2021. We concluded that the actions that the DoD took before January 6, 2021, to prepare for the planned protests in Washington, D.C., as well as the DoD's actions to respond to U.S. Capitol requests for assistance on January 6, 2021, were appropriate and complied with laws, regulations, and other applicable guidance.

As the Lead Inspector General (IG), the DoD IG works closely with our oversight partners from the Department of State (DoS) and U.S. Agency for International Development, as well as other partner agencies, to conduct oversight of overseas contingency operations, including Operation Inherent Resolve in Syria and Iraq, and Operation Freedom's Sentinel and Operation Enduring Sentinel in Afghanistan. During the reporting period, the Lead IG also conducted oversight related to the U.S. withdrawal from Afghanistan.

Our Afghanistan withdrawal oversight work related to DoD support for Operation Allies Welcome, the effort across the U.S. Government to support Afghan evacuees as they resettle in the United States. We performed an evaluation on the screening of displaced persons from Afghanistan and determined that Afghan evacuees were not vetted using all available DoD data before arriving in the United States. We also determined that DoD personnel could not locate some Afghan evacuees identified as having derogatory information that would make them ineligible for safe haven in the United States. In addition, we issued 10 management advisories to the DoD describing observations from our site visits to DoD locations responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location. We also issued a management advisory to inform DoD

leadership of a systemic issue we observed during these site visits regarding the lack of memorandums of agreement (MOAs) between the DoD and the Department of Homeland Security (DHS) and DoS. We determined that the lack of MOAs caused confusion concerning the roles and responsibilities of DoD, DHS, and DoS personnel, and put the DoD at risk of not receiving reimbursement for all or part of the costs it incurred on behalf of its interagency partners.

Finally, I am pleased with the progress of our DIEM Component, which we established in 2021 pursuant to section 554 of the FY 2021 National Defense Authorization Act. DIEM provides oversight of DoD programs and operations related to diversity and inclusion in the DoD and preventing and responding to supremacist, extremist, and criminal gang activity in the military. To this end, DIEM established three operating divisions to implement strategic planning, reporting, and data management. DIEM also began coordinating with other DoD OIG Components to perform audits, evaluations, and investigations related to diversity and inclusion, extremism, and prohibited activities. In December, DIEM issued its second report, which addressed the DoD's progress toward implementing standardized policies and processes as directed by section 554, as well as shortfalls involving the DoD's inconsistent collection of data.

These are just a few examples of DoD OIG accomplishments and initiatives during this semiannual reporting period. I want to thank DoD OIG employees for their outstanding work in fulfilling the critical mission of the DoD OIG while persevering through continued challenges created by the COVID-19 pandemic.



Sean W. O'Donnell
Acting Inspector General

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STATISTICAL HIGHLIGHTS

Summary of Activities	Total for the Reporting Period
Existing and Proposed Regulations Reviewed	135
AUDIT	
Reports Issued	57
Recommendations Made With Questioned Costs	\$66.4 million
Recommendations Made With Funds Put to Better Use	\$21.4 million
Achieved Monetary Benefits	\$1.1 million
EVALUATIONS	
Evaluations Reports Issued	19
Recommendations Made With Questioned Costs	0
DEFENSE CRIMINAL INVESTIGATIVE SERVICE	
Total Investigative Receivables and Recoveries¹	\$964.3 million
Recovered Government Property	\$1.3 million
Civil Judgments and Settlements	\$740.5 million
Criminal Fines, Penalties, and Restitution Ordered (Excludes Asset Forfeitures)	\$189.2 million
Administrative Recoveries ²	\$33.3 million
Inspector General Subpoenas Issued	80
Investigative Activities	
Arrests	125
Criminal Charges	131
Criminal Convictions	159
Suspensions	39
Debarments	83
Asset Forfeiture Results	
Seized	\$10.9 million
Final Orders of Forfeiture	\$5.7 million
Monetary Judgments	\$6.4 million
ADMINISTRATIVE INVESTIGATIONS	
Publicly Released Reports	2
Complaints Received	
Senior Official	533
Whistleblower Reprisal and Service Member Restriction	906
Complaints Closed	
Senior Official	457
Whistleblower Reprisal and Restriction	835

¹ Includes investigations conducted jointly with other law enforcement organizations.

² Includes contractual agreements and military nonjudicial punishment.

Summary of Activities	Total for the Reporting Period
DoD OIG Investigations Closed	
Senior Official	2
Whistleblower Reprisal and Service Member Restriction	6
Service and Defense Agency OIG Investigations Closed and Overseen by the DoD OIG	
Senior Official	39
Whistleblower Reprisal and Service Member Restriction	116
Service and Defense Agency OIG Cases Overseen by the DoD OIG That Were Dismissed or Withdrawn	
Whistleblower Reprisal and Service Member Restriction	315
Whistleblower Protection Coordinator	
Contacts	1,178
Visits to Whistleblower Rights and Protections Webpage	12,852
DoD Hotline	
Contacts	9,046
Cases Opened	3,485
Cases Closed	3,240
Contractor Disclosures Received	222



1. OVERVIEW



The DoD OIG

Established in 1982, the DoD OIG is an independent office within the DoD that conducts oversight of DoD programs and operations. According to the IG Act of 1978, as amended, our functions and responsibilities include the following.

- Recommend policies for and conduct, supervise, or coordinate other activities for the purpose of promoting economy and efficiency, and preventing and detecting fraud, waste, and abuse in DoD programs and operations.
- Serve as the principal advisor to the Secretary of Defense in matters of DoD fraud, waste, and abuse.
- Provide policy direction for and conduct, supervise, and coordinate audits and investigations relating to the programs and operations of the DoD.
- Ensure that the Secretary of Defense and Congress are fully informed of problems in the DoD.
- Review existing and proposed legislation and regulations relating to programs and operations of the DoD in regard to their impact on economy and efficiency and the prevention and detection of fraud, waste, and abuse in the DoD.
- Coordinate relationships with Federal agencies, state and local government agencies, and non-governmental entities in matters relating to the promotion of economy and efficiency and detection of fraud, waste, and abuse.
- Transmit a semiannual report to the Congress that is available to the public.

The DoD OIG is authorized “to have timely access to all records, reports, audits, reviews, documents, papers, recommendations, or other material available to [any DoD Component] which relate to programs and operations” of the DoD, as stated in section 6(a)(1) of the IG Act.

Our Mission

The DoD OIG’s mission is to detect and deter fraud, waste, and abuse in DoD programs and operations; promote the economy, efficiency, and effectiveness of the DoD; and help ensure ethical conduct throughout the DoD.

Our Vision

The DoD OIG’s vision is to help improve DoD programs and operations through timely, credible, relevant, impactful, and actionable oversight. Central to this vision is our people. We strive to be an employer of choice, ensuring our people are well-trained, well-equipped, and engaged. We are committed to a culture of performance, disciplined execution, and tangible results. We work together as One OIG to achieve results.

Our independence is key to fulfilling our mission. We align our work with the critical performance and management challenges facing the DoD. We focus on program efficiency, effectiveness, cost, and impact. We regularly follow up on our recommendations to ensure that the DoD implements these recommendations. Implementation of our recommendations helps promote accountability and continuous improvement in the DoD.

We are agile. To remain relevant and impactful, we continually seek to improve our processes and our organization, and to operate more efficiently and effectively. We value innovation and use technology to help deliver timely results.

We seek to be a leader within the DoD and Federal oversight community, collaboratively sharing information, data, and best practices with our oversight colleagues to help improve oversight within the DoD and the Government as a whole.

Our Core Values

Our values define our organizational character and help guide the behaviors necessary to achieve our vision.

- Integrity
- Independence
- Excellence

Our Organizational Structure

The DoD OIG is headquartered in Alexandria, Virginia, and has more than 50 field offices located in the United States, Europe, and Southwest Asia. The DoD OIG carries out its mission with a workforce of approximately 1,800 auditors, evaluators, criminal and administrative investigators, attorneys, support staff, and contractors.

Figure 1. DoD OIG Field Offices Located Within the United States

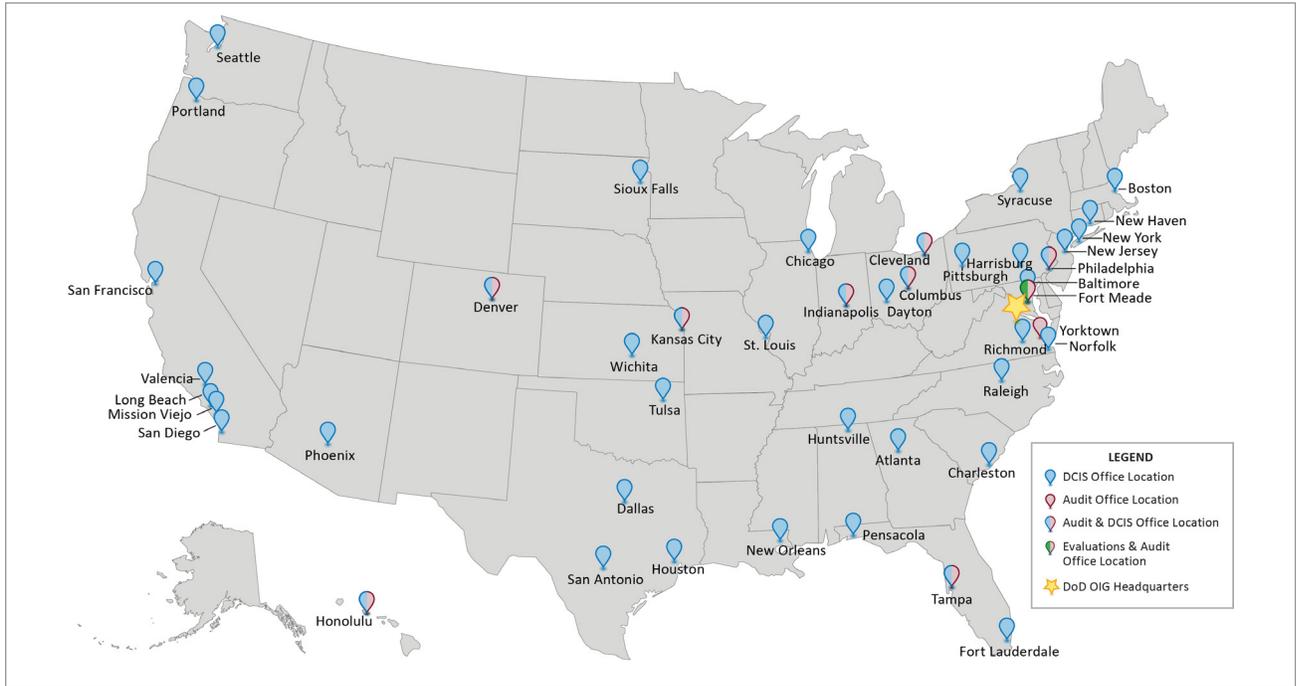
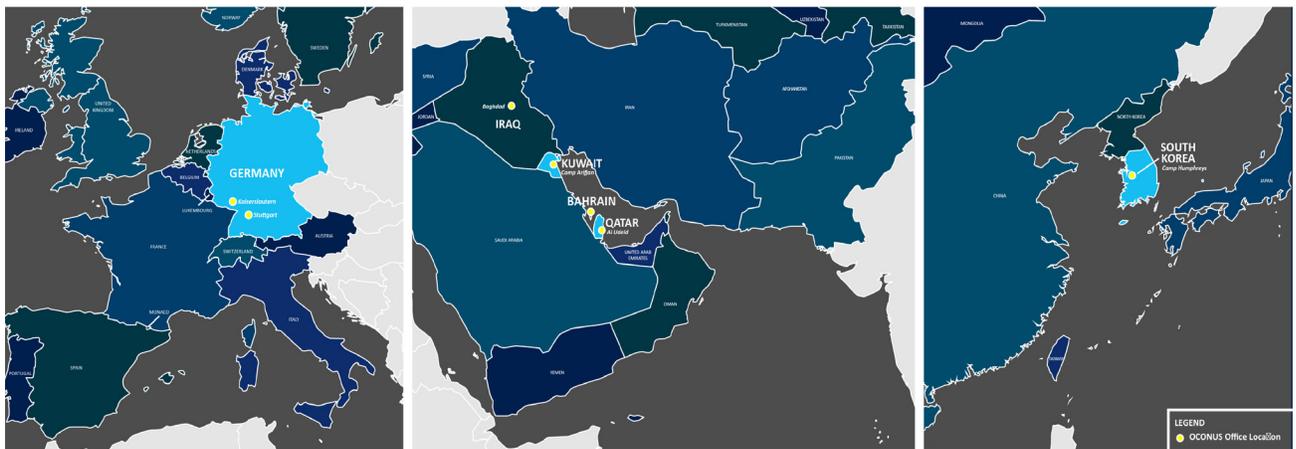
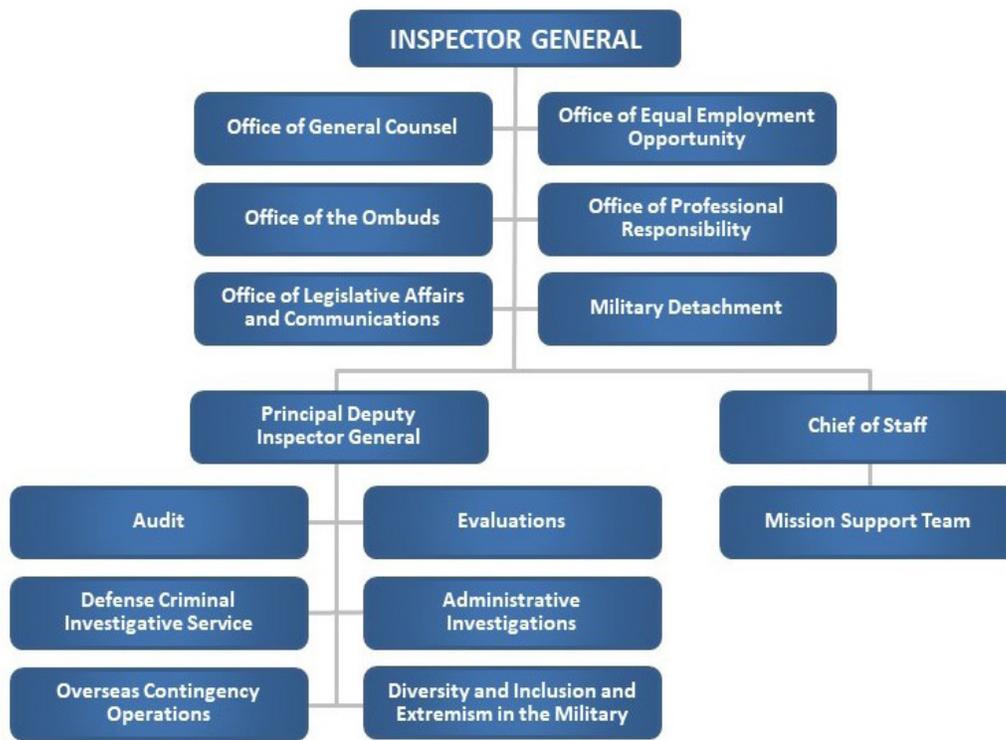


Figure 2. DoD OIG Field Offices Located Overseas



DoD Office of Inspector General



AUDIT

Audit (AUD) conducts audits that address the DoD’s top priorities and management challenges; promote the efficiency, effectiveness, and accountability of DoD programs and operations; and detect and deter fraud, waste, and abuse.

EVALUATIONS

Evaluations (EVAL) conducts evaluations that promote the economy, efficiency, and effectiveness of DoD programs and operations. EVAL also conducts technical assessments of DoD programs and peer reviews of DoD audit components.

DEFENSE CRIMINAL INVESTIGATIVE SERVICE

The Defense Criminal Investigative Service (DCIS) investigates matters related to DoD programs and operations to detect and deter fraud, waste, and abuse and help ensure ethical conduct throughout the DoD.

ADMINISTRATIVE INVESTIGATIONS

Administrative Investigations (AI) investigates and oversees DoD Component investigations of allegations of misconduct by senior DoD officials, whistleblower

reprisal, and Service member restriction from communication with an IG or Member of Congress to help ensure ethical conduct throughout the DoD. AI also manages the DoD Hotline and the Contractor Disclosure Program, provides education and training on whistleblower protections through the Whistleblower Protection Coordinator, and facilitates voluntary resolution of whistleblower reprisal allegations through its Alternative Dispute Resolution program.

OVERSEAS CONTINGENCY OPERATIONS

Overseas Contingency Operations (OCO) coordinates comprehensive joint oversight and reporting on overseas contingency operations by the DoD OIG and other Federal OIGs to fulfill the DoD IG’s Lead IG responsibilities.

DIVERSITY AND INCLUSION AND EXTREMISM IN THE MILITARY

Diversity and Inclusion and Extremism in the Military (DIEM) coordinates comprehensive oversight of the policies, programs, systems, and processes regarding diversity and inclusion in the DoD and the prevention of and response to supremacist, extremist, and criminal gang activity in the Armed Forces.

SUMMARY OF TOP DOD MANAGEMENT CHALLENGES

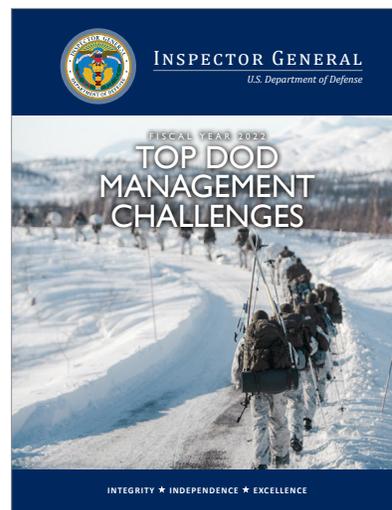
The Reports Consolidation Act of 2000 requires each Federal Inspector General (IG) to prepare an annual statement that summarizes what the IG considers to be the “most serious management and performance challenges facing the agency,” and to assess the agency’s progress in addressing those challenges. The law also requires the IG’s statement to be included in the agency’s financial report.

The following is the DoD OIG’s list of the top management and performance challenges facing the DoD in FY 2022. The DoD OIG identified these challenges based on a variety of factors, including DoD OIG oversight work, research, and judgment; oversight work done by other DoD Components; oversight work conducted by the Government Accountability Office; and input from DoD officials. While the DoD OIG reviewed DoD statements, documents, and assessments of these and other critical issues, the DoD OIG identified these top challenges independently.

The DoD OIG also uses this document to determine areas of risk in DoD operations and where to allocate DoD OIG oversight resources. This document is forward-looking and identifies the top challenges facing the DoD in FY 2022 and in the future.

The following are the top 10 DoD management and performance challenges.

1. Maintaining the Advantage in Strategic Competition
2. Assuring Space Dominance, Nuclear Deterrence, and Missile Defense
3. Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data
4. Reinforcing the Supply Chain While Reducing Reliance on Strategic Competitors
5. Increasing Agility in the DoD’s Acquisition and Contract Management
6. Improving DoD Financial Management and Budgeting
7. Building Resiliency to Environmental Stresses
8. Protecting the Health and Wellness of Service Members and Their Families
9. Recruiting and Retaining a Modern Workforce
10. Preserving Trust and Confidence in the DoD



In the top management challenges document, we discuss each challenge, actions taken by the DoD to address the challenge, and oversight work by the DoD OIG and others related to the challenge. These challenges are not listed in order of importance or by magnitude of the challenge. All are critically important management challenges facing the DoD. The full report with details on these challenges can be viewed at:

<https://www.dodig.mil/Reports/Top-DoD-Management-Challenges/>

OTHER OVERSIGHT MATTERS

Information Described Under Section 804(b) of the Federal Financial Management Improvement Act of 1996

Section 803(a) of the Federal Financial Management Improvement Act (FFMIA) requires agencies to assess annually whether their financial systems comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Standard General Ledger at the transaction level. Section 804(b) of the FFMIA requires OIGs to report in their semiannual reports to the Congress instances and reasons when an agency has not met the intermediate target dates established in its remediation plans required by the FFMIA.

The DoD reported in the DoD Agency Financial Report for FY 2021 that it is not in compliance with Section 803(a) of the FFMIA. The DoD also reported that its financial systems currently do not provide the capability to record financial transactions in compliance with Federal financial management requirements, applicable Federal accounting standards, or the U.S. Standard General Ledger at the transaction level. The DoD expects this material weakness would continue with a correction target of FY 2028. The DoD OIG discussed the DoD’s noncompliance with the FFMIA in the DoD OIG Independent Auditor’s Report on the FY 2021 and FY 2020 Basic Financial Statements, and in the Report on Compliance With Applicable Laws, Regulations, Contracts, and Grant Agreements. The DoD OIG Independent Auditor’s Report and the Report on Compliance With Applicable Laws, Regulations, Contracts, and Grant Agreements are included in the DoD Agency Financial Report.

Coronavirus Disease–2019 Pandemic Oversight

During the reporting period, the DoD OIG completed four oversight reports and one management advisory and had nine ongoing audits related to the coronavirus disease–2019 (COVID-19) pandemic.

Reports Issued

Audit of U.S. Africa Command’s Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

This audit determined that U.S. Africa Command (USAFRICOM) officials used Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support the COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. Specifically, for 28 of 29 projects the DoD OIG reviewed, USAFRICOM officials used \$26.07 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act. However, for 1 of the 29 projects reviewed, USAFRICOM officials initially used \$74,000 in CARES Act funds for overseas natural disaster relief, which was not a purpose specified in the CARES Act. During the audit, USAFRICOM officials confirmed that CARES Act funds were incorrectly used to execute the project and retroactively adjusted the project’s funding source to the DoD overseas humanitarian assistance and disaster relief funds, correcting the error. The DoD OIG did not make any recommendations in this report.

Report No. DODIG-2022-080



Example of a Mobile Field Hospital Donated to USAFRICOM Partner Nations

Source: Overseas Humanitarian Assistance Shared Information System.

Evaluation of Combatant Commands Communication Challenges with Foreign Nation Partners During the COVID-19 Pandemic and Mitigation Efforts

This evaluation determined how the U.S. Africa Command, U.S. Central Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Southern Command, and their Component Commands mitigated communication problems with partner nations during the COVID-19 pandemic, documented those mitigation strategies, and considered whether these strategies should be employed in future operations where personal interaction is not possible. The results of this evaluation are classified.

Report No. DODIG-2022-076

Audit of Entitlements for Activated Army National Guard and Air National Guard Members Supporting the Coronavirus Disease-2019 Mission

This audit determined that, although Army National Guard (ARNG) and Air National Guard (ANG) officials used appropriate authorities to activate Reserve Component members in support of COVID-19 missions, the activation process did not include steps to consistently validate and accurately process Basic Allowance for Housing (BAH), Family Separation Allowance (FSA), and Basic Allowance for Subsistence (BAS) entitlements. Among other findings, this audit determined that the ARNG and ANG did not validate the dependency status used to determine the amount of BAH entitlements, validate FSA eligibility, or confirm the accuracy of BAH, FSA, and BAS transactions manually entered into the payment system. In addition, the National Guard Bureau did not develop communication and dissemination methods for ARNG and ANG officials to provide all 54 locations with applicable entitlement processing policies. Finally, the ARNG and ANG did not implement sufficient controls to verify that BAH, FSA, and BAS entitlements were properly paid, and ANG officials did not comply with the guidance for timely processing of FSA payments. Without clear activation processing guidance and controls, ARNG and ANG members supporting COVID-19 missions are not receiving accurate and timely payments for BAH, FSA, and BAS entitlements. Additionally, inadequate BAH primary residence validation procedures could place the ARNG and ANG at risk for potential fraud when establishing members' BAH rates. The DoD OIG made eight recommendations, including that the National Guard Bureau Chief develop and implement policies and procedures to require the ARNG and ANG to complete a review of proof of residency documentation when the member's primary residency is established or changed for the

BAH entitlement. The DoD OIG also recommended that the Chief establish formal dissemination and communication procedures for policies related to entitlements provided to the ARNG and ANG.

Report No. DODIG-2022-074

Audit of DoD Implementation of the DoD Coronavirus Disease-2019 Vaccine Distribution Plan

This audit determined that, while the DoD strived to vaccinate its workforce against COVID-19 as quickly as possible, DoD officials did not have reliable data on which to base vaccine allocation decisions, or determine if they effectively administered the COVID-19 vaccine to the DoD workforce. Specifically, DoD officials could not definitively determine the vaccine-eligible population at each military treatment facility, had difficulty reporting reliable vaccine administration data, and encountered several challenges administering the vaccine. Therefore, the Defense Health Agency, the Military Departments, and the National Guard Bureau may not have made the most effective allocation decisions. Additionally, without reliable vaccine administration data, the DoD may not be able to determine whether it effectively administered the vaccine. The DoD OIG made two recommendations to the DoD to review and report on the difficulties and challenges encountered during the distribution and administration of the COVID-19 vaccine and determine whether corrective actions are necessary to support future pandemic response planning.

Report No. DODIG-2022-058

Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations

This management advisory identified that the DoD reported unreliable information through USASpending.gov to DoD leadership and Congress. The DoD OIG identified multiple areas of concern with tracking and reporting the \$10.6 billion in emergency-use funding provided to the DoD through the CARES Act. As a result, the DoD's processes are not ensuring transparency or accountability and are not accurately informing decision-making. The DoD OIG made four recommendations to ensure the DoD appropriately records and reports CARES Act funding, and to make certain CARES Act fund transactions are correctly coded and properly reported in USASpending.gov.

Report No. DODIG-2022-054





2. CORE MISSION AREAS

AUDIT

The DoD OIG's Audit Component conducts audits of DoD operations, systems, programs, and functions. The Audit Component consists of the following four operating directorates.

- Acquisition, Contracting, and Sustainment
- Cyberspace Operations
- Financial Management and Reporting
- Readiness and Global Operations

During the reporting period, Audit issued 57 reports and the Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report; 54 of the reports issued by Audit are highlighted below and 4 reports related to the COVID-19 pandemic are summarized earlier in the section on pandemic oversight.

Acquisition, Contracting, and Sustainment

Audit of DoD Hotline Allegations Concerning the DoD Ordnance Technology Consortium Award Process

This audit determined that Army contracting personnel, in coordination with the DoD Ordnance Technology Consortium (DOTC) Program Office, awarded other transactions (OT) in accordance with the United States Code for two award cycles from FYs 2018 through 2021. However, this audit identified deficiencies in the execution of the DOTC award process that will require the Army to mandate that contracting personnel use competitive procedures to the maximum extent practicable when awarding OTs. Furthermore, Army contracting and DOTC Program Office personnel did not maintain adequate documentation to support source selection decisions. As a result, contracting officials made award decisions without seeing all of the technical evaluations and the OTs awarded did not have documentation to support fair and transparent competition fully, as required by DoD guidance. The DoD OIG made five recommendations, including that the DOTC Program Office, in coordination with Army Contracting Command–New Jersey, implement controls over the source selection and award processes and require training to improve source selection decision making.

Report No. DODIG-2022-073

Audit of Contracts Awarded and Administered by the Defense Media Activity

This audit determined that Defense Media Activity (DMA) officials did not provide adequate management or oversight of contract award and administration in accordance with Federal and DoD requirements, and identified contracting noncompliance deficiencies similar to those identified in prior reviews conducted by the Defense Logistics Agency, Defense Contract Management Agency, and DMA Inspector General between 2009 and 2020. Specifically, DMA contracting personnel did not maintain accurate and complete contract files, properly use funds on a \$25 million service contract, or include required Federal Acquisition Regulation contract clauses. In addition, DMA contracting personnel did not perform or document oversight of contractor performance, ensure acceptable contractor performance before exercising options, or complete and input reviews of contractor performance into the Contractor Performance Assessment Reporting System. As a result, DMA personnel potentially violated the Antideficiency Act for four task orders by obligating \$1.7 million in Operations and Maintenance funds for a period greater than 12 months for severable services. In addition, Government contracting officials will not have a complete past performance history to assess whether the contractor performed satisfactorily before awarding future contracts or exercising option periods. The DoD OIG made 14 recommendations, including that the DMA Director for Acquisition and Procurement provide DMA contracting officers training and implement corrective actions identified in this audit and other previous management reviews. In addition, the DoD OIG recommended that the DMA Chief Financial Officer initiate a preliminary review in accordance with the DoD Financial Management Regulation to determine whether reportable violations of the Antideficiency Act occurred.

Report No. DODIG-2022-072

Audit of Active Duty Service Member Alcohol Misuse Screening and Treatment

This audit determined that, for 163 of 210 Service members in the seven units selected for review, Military Service health care providers did not perform annual Alcohol Use Disorder Identification Test–Consumption screenings (alcohol disorder screenings) in a timely manner in accordance with DoD policy. On average, the untimely alcohol disorder screenings in the units the DoD OIG reviewed were 66 to 200 days past the annual requirement. However, 15 Service members did not receive their alcohol screening for more than 300 days past the due date. Furthermore, personnel within the DoD medical treatment facilities, substance abuse centers, and units expressed concerns

about the effectiveness of the alcohol screenings. The audit also determined that the Defense Health Agency and Military Services did not provide timely intake assessments or treatment for alcohol misuse in accordance with Defense Health Agency or Service guidance. As a result, Service members experienced delays in receiving alcohol use diagnoses required to determine the appropriate care, potentially affecting physical, social, psychological, familial, and employment health. In addition, without timely access to the appropriate level of care, the DoD risks the health and readiness of Service members who may benefit from treatment and are at an increased risk of harming themselves, others, or military operations. The DoD OIG made 12 recommendations, including that the Under Secretary of Defense for Personnel and Readiness revise DoD guidance to align the frequency with which Military Service health care providers conduct alcohol disorder screenings and periodic health assessments. In addition, the DoD OIG recommended that the Defense Health Agency Director implement a standard mechanism for tracking when Service members are due for their annual alcohol disorder screening.

Report No. DODIG-2022-071

Audit of Department of Defense Small Business Subcontracting Requirements

This audit determined that DoD contracting personnel awarded small business set-aside and sole-source contracts to contractors that complied with established contracting limitations for 21 of the 31 contracts that were subject to subcontracting limitations. However, DoD contracting personnel actions were not effective for ensuring compliance with established limitations and requirements. Among other findings, the audit determined that DoD contracting personnel did not ensure compliance with subcontracting limitations by tracking and monitoring the amounts prime contractors paid to subcontractors for 27 contracts, valued at \$514.1 million. In addition, DoD contracting personnel could not provide documentation to support compliance with subcontracting limitations for 10 of those contracts, did not confirm whether prime contractors for 34 contracts reported first-tier subcontract award information in the Federal Funding Accountability and Transparency Act Subaward Reporting System, and did not review first-tier subcontract reports for 35 contracts. As a result, the funds the DoD awarded through contracts set aside for small businesses may not have provided the intended benefit to programs established to support socially and economically disadvantaged

individuals when adequate documentation did not exist to support contractors' compliance with subcontracting limitations. Without adequate controls in place, DoD contracting activities will continue to be unable to ensure that small business contractors are complying with the subcontracting limitations or subcontract award reporting requirements. The DoD OIG made 12 recommendations, including that the Director of the Office of Small Business Programs issue supplemental guidance to increase contracting personnel understanding of Federal Acquisition Regulation requirements related to determining small business prime contractor compliance with subcontracting limitations and compliance with first-tier subcontract award reporting requirements. The DoD OIG also recommended that the Director issue supplemental guidance to implement procedures for DoD contracting personnel to pursue the collection of penalties from contractors that do not comply with subcontracting limitations and require training to ensure compliance with subcontracting requirements.

Report No. DODIG-2022-069

Audit of the Office of Net Assessment's Contract Administration Procedures

This audit determined that acquisition personnel from the Washington Headquarters Services Acquisition Directorate (WHS/AD) and the DoD Office of Net Assessment (ONA) did not administer contracts in accordance with Federal, DoD, and Washington Headquarters Services regulations and policies. Among other findings, WHS/AD acquisition personnel did not designate contracting officer's representatives (CORs) within 14 days of contract award or after the initial COR was terminated, or retain and execute COR duties in the absence of a COR. In addition, WHS/AD acquisition personnel did not coordinate with the ONA to establish surveillance measures in quality assurance surveillance plans, or assign a contracting officer with the appropriate security clearance for an ONA contract that required access to classified material. Furthermore, for 20 contracts, ONA acquisition personnel inappropriately performed COR duties without a COR designation letter from the contracting officer. The lack of adequate contract administration and oversight by WHS/AD and ONA acquisition personnel resulted in WHS/AD and ONA acquisition personnel inappropriately approving invoices for payments totaling \$9.8 million for the 20 contracts reviewed. Without established and documented surveillance measures on ONA service contracts, ONA personnel cannot verify whether they received all services outlined in the contractor's statements of work. The DoD OIG

made six recommendations, including that the WHS/AD Director take steps to improve COR appointments, contract surveillance, contract file review requirements and procedures, and proper issuance of contract modifications.

Report No. DODIG-2022-057

Audit of the Department of Defense Foreign Military Sales Acquisition Process

This audit determined that the Military Department Implementing Agencies (IAs) managed the acquisition of defense articles and services to meet foreign partner requests for support through the foreign military sales (FMS) program. Of the 18 FMS cases reviewed, there were no delays with the agreed-upon period of performance, or the delays resulted from circumstances outside the control of the Military Department IAs. However, the DoD's reporting on the status of its FMS acquisitions did not fully comply with congressional reporting requirements established in section 887 of the FY 2018 National Defense Authorization Act. The Military Department IAs used inconsistent processes to track and report FMS acquisitions, and this audit identified problems with section 887 reporting for the 18 FMS cases reviewed, including inaccurate, incomplete, and unsupported data. Additionally, the Office of the Under Secretary of Defense for Acquisition and Sustainment did not obtain section 887 reporting input from the Military Department IAs in a timely manner. As a result, the DoD's section 887 reporting inaccurately reflected the status of the DoD FMS acquisition process and was not submitted to Congress in a timely manner. Inaccurate and delayed reporting negatively affects the usefulness of information provided to Congress. In addition, the incomplete, inaccurate, and unsupported data this audit identified negatively affects the quality of the information used to support ongoing DoD initiatives to automate tracking and reporting on the status of DoD FMS acquisitions. The DoD OIG made three recommendations, including that the Assistant Secretary of the Army for Acquisition, Logistics, and Technology provide the results of efforts to improve the accuracy of Army FMS acquisition milestone system data. The DoD OIG also recommended that the Under Secretary of Defense for Acquisition and Sustainment coordinate with the Military Department IAs and issue guidance requiring clearly defined FMS acquisition process milestones that are consistently applied to meet statutory reporting requirements.

Report No. DODIG-2022-053

Audit of TRICARE Telehealth Payments

This audit determined that the DHA improperly paid claims for FY 2020 telehealth services. From a sample of claims for FY 2020, the audit determined that the DHA improperly paid originating site fee claims, distant site claims, and for services that were inappropriate for telehealth delivery. As a result of the improperly paid telehealth claims, the audit projected that the DHA potentially overpaid health care providers for originating site fees by \$620,162 from October 2019 through June 2020. The DoD could have used these funds for other critical health care services within the DoD. Improperly coded claims may result in under- or over-reporting of telehealth use by TRICARE beneficiaries, which could adversely affect DHA resourcing decisions. The DoD OIG made five recommendations, including that the DHA Director establish controls to prevent improper payments, require both patient and provider locations on telehealth claims, and review FY 2020 telehealth claims to recover improperly paid claims.

Report No. DODIG-2022-047

Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing

This audit determined that TransDigm earned excess profit of at least \$20.8 million for 105 spare parts on 150 contracts. TransDigm executes a business model that results in acquisition of companies, known as operating units, that specialize in highly engineered, sole-source parts. The DoD generally purchases spare parts from TransDigm operating units in small quantities, resulting in lower-dollar-value contracts that fall below the Truth in Negotiations Act (TINA) threshold. Contractors are required to provide certified cost or pricing data only for contracts valued at or above the TINA threshold. From January 2017 to June 2019, more than 95 percent of the contracts that the DoD awarded to TransDigm, valued at \$268.2 million, were below the TINA threshold. Contracting officers used price analysis methods authorized by the Federal Acquisition Regulation (FAR) and Defense Federal Acquisition Regulation Supplement (DFARS); however, in this sole-source, market-based pricing environment, without competition, the methods were not effective for identifying excessive pricing. For example, Defense Logistics Agency contracting officers requested uncertified cost data for 26 of the 107 spare parts on 27 of the 153 contracts reviewed. However, TransDigm operating unit officials provided the

requested uncertified cost data for only 2 spare parts on 2 contracts and did not provide uncertified cost data for the remaining 24 spare parts on 25 contracts. Contracting officers were unable to use cost analysis to determine fair and reasonable prices for sole-source spare parts bought in small quantities at low dollar values and instead used other price analysis methods required by the FAR and DFARS. In addition, Federal and DoD policies do not require contracting officers to use cost analysis when the DoD is making fair and reasonable price determinations for contracts below the TINA threshold, including sole-source contracts for spare parts. Without regulatory changes that enable the DoD to use cost analysis to determine price reasonableness for sole-source spare parts procured using market-based pricing on contracts valued under the TINA threshold, the DoD will continue to pay higher prices. The DoD OIG made three recommendations, including that the Principal Director of Defense Pricing and Contracting determine whether DoD regulations adequately address when cost analysis should be required to determine price reasonableness for sole-source spare parts not subject to TINA. Additionally, the DoD OIG recommended that the Defense Logistics Agency Acquisition Deputy Director continue to seek alternative contracting strategies for procuring items from companies similar to TransDigm, and seek a voluntary refund from TransDigm of at least \$20.8 million in excess profit.

Report No. DODIG-2022-043

Audit of the U.S. Army Corps of Engineers Border Infrastructure Contract

This audit determined that U.S. Army Corps of Engineers (USACE) contracting officials properly awarded contract W912PL-20-C-0004 (Yuma 3 Project) to Fisher Sand and Gravel. USACE contracting officials solicited and awarded the Yuma 3 Project contract to design and build border infrastructure in accordance with Federal procurement laws and regulations. The DoD OIG reviewed Fisher Sand and Gravel's proposal, compared it to the solicitation, agreed with USACE's assessment that it was the Lowest Price Technically Acceptable, and found USACE had properly awarded the contract. USACE officials testified that there was no undue influence, and none of the information or documents that the DoD OIG reviewed provided evidence that there was undue influence from the White House or Members of Congress that affected the award of the Yuma 3 Project contract to Fisher Sand and Gravel. However, as a condition for the DoD OIG to interview certain USACE employees, the

White House Counsel's Office insisted that DoD Office of General Counsel attorneys attend in order to instruct witnesses on whether to answer the DoD OIG questions. Of 13 USACE witnesses interviewed, the DoD Office of General Counsel attorney instructed 6 not to answer the specific questions about communications between the White House and senior USACE officials, including not only the substance of the communications but the fact that communication occurred. In addition, the USACE employees who solicited and awarded the Yuma 3 Project contract answered all the questions under oath and testified that neither White House officials, nor Members of Congress or senior USACE officials influenced their solicitation and award of the Yuma 3 Project contract. Although the DoD Office of General Counsel attorneys, on behalf of the White House Counsel's Office, would not allow 6 of the key USACE officials to answer DoD OIG questions about White House communications regarding the contract, the DoD OIG was able to review the e-mails of all 13 key USACE employees and did not find any evidence of undue influence on the USACE employees who awarded the Yuma 3 Project contract. The DoD OIG did not make any recommendations in the report.

Report No. DODIG-2022-034



Fisher Sand and Gravel Border Wall Demonstration
Source: The DoD OIG.

Department of Defense Education Activity Grant Oversight

This audit determined that the Department of Defense Education Activity (DoDEA) did not verify that grantees were meeting the grant terms and conditions on a projected 70 of 186 grants. The audit also determined that DoDEA did not verify whether grantees met the interim goals on a projected 100 of 139 grants. As a result, the DoD OIG projected that, from FYs 2016 through 2020, DoDEA potentially wasted \$49.9 million provided to grantees that did not meet the grant terms and conditions, did not meet the interim goals,

were not on track to meet overall goals by the end of the grant, or all of the above. The DoD OIG made six recommendations, including that the Assistant Secretary of Defense for Manpower and Reserve Affairs require DoDEA officials to establish a process to inform grantees that DoDEA will withhold grant funding when grantees submit required reports late, determine if grantees are meeting interim goals, and clarify performance work statements.

Report No. DODIG-2022-001

Cyberspace Operations

Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors

This audit determined that the 10 academic and research contractors the DoD OIG assessed did not consistently implement required cybersecurity controls to protect controlled unclassified information stored on their networks from insider and external cyber threats. Among other findings, the audit found that academic and research contractors did not enforce the use of multifactor authentication or configure their systems to enforce the use of strong passwords to access their networks and systems. The audit also found that contractors did not identify and minimize network and system vulnerabilities in a timely manner, and did not protect controlled unclassified information stored on removable media by using automated controls to restrict the use of removable media. Without a framework for assessing cybersecurity requirements for existing contractors, the cybersecurity issues identified in this report could remain undetected on DoD contractor networks and systems, increasing the risk of malicious actors targeting vulnerable contractor networks and systems, and stealing information related to the development and advancement of DoD technologies. The DoD OIG made 10 recommendations, including that the Principal Director of Defense Pricing and Contracting direct DoD contracting officers to assess whether contractors are complying with Federal cybersecurity requirements for protecting controlled unclassified information, and that contracting officers verify that academic and research contractors implement various security controls as required.

Report No. DODIG-2022-061

Audit of the DoD's Use of Cybersecurity Reciprocity Within the Risk Management Framework Process

This audit determined that the U.S. Transportation Command and the DHA leveraged reciprocity while authorizing their systems through the Risk Management Framework process; however, the Defense Logistics Agency and the Defense Human Resources Activity did not. Among other findings, the audit concluded that Defense Logistics Agency cybersecurity officials did not make their systems and authorization documentation available in the DoD's Risk Management Framework compliance tool, Enterprise Mission Assurance Support Service (eMASS), for reciprocity across the DoD, and did not appoint eMASS reciprocity users to obtain and review existing systems and authorization documentation. Therefore, Defense Logistics Agency cybersecurity officials incorrectly determined their systems were not subject to DoD reciprocity requirements. Additionally, Defense Human Resources Activity cybersecurity officials did not appoint reciprocity users to obtain and review existing systems and authorization documentation, or identify and authorize all Tier 2 common controls used by Defense Human Resources Activity systems. Furthermore, the DoD Chief Information Officer did not implement processes necessary to oversee DoD Components' compliance with DoD reciprocity guidance. Instead, the DoD Chief Information Officer relied on DoD Components to manage the system authorization process and use reciprocity to maximize the reuse of testing and assessments results developed during prior system authorizations. The DoD's requirement to leverage reciprocity enables the DoD to rapidly deliver secure systems to DoD Components while reducing process inefficiencies and system authorization costs. Unless DoD Components fully leverage Risk Management Framework reciprocity, the DoD may not fully realize the associated benefits—including cost savings. The DoD OIG made three recommendations, including that the DoD Chief Information Officer update the eMASS system registration process and issue new guidance requiring system program managers to certify that they considered reciprocity before authorizing or reauthorizing systems.

Report No. DODIG-2022-041

Audit of the U.S. Army Corps of Engineers Compliance With the Digital Accountability and Transparency Act of 2014

This audit determined that USACE did not comply with all Digital Accountability and Transparency Act of 2014 (DATA Act) requirements for its fourth quarter FY 2020 submission. Although USACE used the Government-wide data standards and the Senior Accountable Official certified the USACE DATA Act submission in a timely manner, the submission was not accurate or complete. In addition, USACE did not report any of the 105 COVID-19 outlays that it should have reported in its fourth quarter FY 2020 File C submission. As a result, the USACE DATA Act submission on USAspending.gov is not fully reliable. The better USACE's data quality, the more effectively taxpayers and policy makers can track Federal spending and the closer USACE is to meeting the DATA Act objective of providing transparent Federal spending data for publication on USAspending.gov. The DoD OIG made two recommendations, including that the USACE Chief of Engineers and Commanding General provide documentation to support a correction of the COVID-19 coding error and revise and implement the USACE data quality plan to be consistent with Federal guidance.

Report No. DODIG-2022-028

Audit of the DoD's Compliance With the Digital Accountability and Transparency Act of 2014

This audit determined that the DoD did not comply with all DATA Act requirements. Although the DoD implemented and used the Government-wide data standards and the DoD Senior Accountable Official certified the DoD fourth quarter FY 2020 DATA Act submission by the DoD deadline, some data elements included in the submission were not accurate, complete, or timely. Furthermore, of the 21 reported COVID-19 outlays the DoD OIG reviewed, none used COVID-19 supplemental funding. In addition, the DoD did not update DoD Data Quality Plan before the fourth quarter FY 2020 submission to address the new reporting requirements related to reporting the Disaster Emergency Fund Code for outlays in the File C submission. Although the quality of the financial and award data that the DoD submitted for the fourth quarter FY 2020 submission had improved when compared to the DoD's DATA Act submission for first quarter FY 2019, the DoD's DATA Act submission on USAspending.gov remains unreliable. The moderate quality of the data submission does not allow taxpayers and policy makers to track Federal spending effectively and undermines the DATA Act objective of providing quality and transparent Federal

spending data on USAspending.gov. The DoD OIG made two recommendations, including that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, update the DoD's DATA Act Quality Plan to include a process for documenting and disclosing changes to any DoD Act submission. The DoD OIG also recommended that the Principal Director of Defense Pricing and Contracting identify controls to improve the accuracy and completeness for the data elements.

Report No. DODIG-2022-027

Financial Management and Reporting

DoD Financial Statements Audits

The DoD underwent a full financial statement audit for the fourth consecutive year. As in prior years, the DoD received a disclaimer of opinion on the DoD Agency-Wide financial statements. The DoD OIG issued the disclaimer of opinion, as the DoD was unable to provide auditors with sufficient, appropriate audit evidence that would support an opinion. The DoD Agency-Wide audit opinion did not change between FYs 2020 and 2021. The DoD OIG identified 28 Agency-Wide material weaknesses and 4 significant deficiencies during FY 2021. In comparison, during FY 2020, the DoD OIG identified 26 Agency-Wide material weaknesses and 4 significant deficiencies. Additionally, the DoD OIG oversaw independent public accountants as they performed audits of the DoD Components' financial statements. Of the 26 Components that underwent individual audits, 8 received clean opinions, 1 received a qualified opinion, and 17 received disclaimers of opinion. Altogether, auditors closed 808 prior-year notices of findings and recommendations (NFRs) during the FY 2021 audits. However, they issued 684 new NFRs and reissued 2,652 NFRs. Based on the audit results for FY 2021, the DoD still has considerable challenges to overcome to achieve a clean opinion. The DoD and its Components must collectively prioritize efforts to fix the weaknesses and deficiencies identified in the financial statement audits. DoD leadership must develop and implement reasonable, measurable goals to guide its Components in achieving clean audit opinions for the Components and the DoD. The DoD OIG conducted or oversaw 21 audits related to DoD FY 2021 financial statements, including the audit of the Agency-Wide financial statements.

Report Nos. DODIG-2022-008, DODIG-2022-009, DODIG-2022-010, DODIG-2022-011, DODIG-2022-012, DODIG-2022-014, DODIG-2022-015 DODIG-2022-016,

DODIG-2022-017, DODIG-2022-018, DODIG-2022-019, DODIG-2022-020, DODIG-2022-021, DODIG-2022-022, DODIG-2022-023, DODIG-2022-024, DODIG-2022-025, DODIG-2022-026, DODIG-2022-029, DODIG-2022-031, DODIG-2022-032, DODIG-2022-033, DODIG-2022-037, DODIG-2022-044

Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program

This audit determined that the DHA did not have adequate processes to identify improper payments and produce a reliable improper payment estimate for the Military Health Benefits Program for the FY 2021 reporting period. The DHA did not implement an effective DHA sampling methodology when developing the improper payment rate, or conduct adequate improper payment reviews of Administrative and Other Costs payments or TRICARE West payments. As a result, the DHA is unable to identify improper payments and cannot produce a reliable improper payment estimate for the Military Health Benefits Program for FY 2021. The DoD OIG made four recommendations, including that the DHA Director update the DHA sampling methodology using the appropriate improper payment definition, and develop a plan to ensure adequate reviews of payments and reporting of improper payment estimates.

Report No. DODIG-2022-052

Readiness and Global Operations

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to Task Force (TF) CAIN at Camp Atterbury, Indiana. The DoD OIG reviewed TF CAIN operations as part of the "Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000)." While TF CAIN housed and sustained Afghan evacuees, task force personnel experienced challenges, such as communicating with Afghan evacuees, tracking medical records, and addressing security incidents. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-070



Examination Area at a Task Force CAIN Non-Urgent Care Facility
Source: The DoD OIG.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Holloman at Holloman Air Force Base, New Mexico. The DoD OIG reviewed TF Holloman operations as part of the "Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000)." While TF Holloman housed and sustained Afghan evacuees, task force personnel experienced challenges due to limited resources in the local economy, such as purchasing needed supplies and providing medical care for Afghan evacuees. Additionally, the base operations and support services contractor experienced challenges hiring personnel. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-067

Management Advisory on the Lack of Memorandums of Agreement for DoD Support for the Relocation of Afghan Nationals

This management advisory informed DoD leadership of the lack of memorandums of agreement (MOAs) between the DoD and the Department of Homeland Security (DHS) and the Department of State (DoS) for DoD support for Operation Allies Welcome. As part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000),” the DoD OIG visited eight DoD task forces at eight installations between September 16 and November 12, 2021. During those site visits, the DoD OIG identified the lack of MOAs as a systemic issue. The DoD OIG determined that the lack of MOAs caused confusion concerning the roles and responsibilities of DoD, DoS, and DHS personnel, limiting the effectiveness of task force operations. The DoD OIG identified several areas where roles and responsibilities between the DoD, DoS, and DHS were unclear, including decision making at the task force level, accountability of Afghan evacuees, law enforcement jurisdiction, and provision of services beyond basic sustainment. In addition, not establishing an overarching MOA at the department level, or MOAs at the installation level, created confusion and put the DoD at risk of not receiving reimbursement for all or part of the costs incurred on behalf of interagency partners. The DoD OIG made one recommendation that the Under Secretary of Defense for Policy establish MOAs with the appropriate interagency partners to clarify roles and responsibilities and to define cost-sharing and reimbursement terms and conditions for Operation Allies Welcome, in accordance with DoD policy and the Economy Act.

Report No. DODIG-2022-066

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Bliss at Fort Bliss, Texas. TF Bliss used the Doña Ana Range Complex, New Mexico, to support the mission. The DoD OIG reviewed TF Bliss operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” While TF Bliss housed and sustained Afghan evacuees, task force personnel experienced challenges, such as contractor

medical providers obtaining licenses to practice in New Mexico and inadequate implementation of security measures. Additionally, according to TF Bliss personnel, the extensive use of the 2nd Brigade Combat Team, 1st Armored Division, for the TF Bliss mission degraded the 2nd Brigade Combat Team’s ability to train for future combat missions. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-064

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF McCoy at Fort McCoy, Wisconsin. The DoD OIG reviewed TF McCoy operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” While TF McCoy housed and sustained Afghan evacuees, task force personnel experienced challenges, such as maintaining dining facilities, identifying required contracted medical skill sets, providing behavioral health services, and holding Afghan evacuees accountable for misdemeanor crimes. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-063



Task Force McCoy Medical Center for Immigration Processing Source: The DoD OIG.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Liberty at Joint Base McGuire-Dix-Lakehurst, New Jersey. The DoD OIG reviewed TF Liberty operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” While TF Liberty housed and sustained Afghan evacuees, the DoD OIG identified potential procedural obstacles for law enforcement officers investigating potential criminal activity and challenges for other security personnel ensuring only those with proper credentials could access the villages. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-059

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Pickett at Fort Pickett, Virginia. The DoD OIG reviewed TF Pickett operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” While TF Pickett housed and sustained Afghan evacuees, task force personnel experienced challenges, such as providing medical screenings and medical care, and ensuring accountability of Afghan evacuees. TF Pickett personnel also experienced security challenges, including controlling access to the joint operations area where Afghan evacuees were located and holding Afghan evacuees accountable for misdemeanor crimes. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-055

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia

This management advisory provided the officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from the DoD OIG site visit to TF Eagle at Fort Lee, Virginia.

The DoD OIG reviewed TF Eagle operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” TF Eagle housed and sustained Afghan evacuees, and aside from one fire and safety issue in the privately owned hotel used for housing Afghan refugees, the DoD OIG did not identify any significant issues or challenges at TF Eagle. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-051



TF Eagle Personnel Setting Up Tents Outside a Hotel Used to House Afghan Evacuees in July 2021

Source: TF Eagle and the U.S. Northern Command.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from the DoD OIG site visit to TF Quantico at Marine Corps Base Quantico, Virginia. The DoD OIG reviewed TF Quantico operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” While TF Quantico housed and sustained Afghan evacuees, task force personnel experienced challenges, such as ensuring accountability of Afghan evacuees and providing Afghan evacuees with all 13 immunizations required by the Centers for Disease Control and Prevention. In addition, the 2nd Marine Logistics Group, the main Marine Corps unit supporting TF Quantico, dedicated resources to support the effort, including personnel, equipment, and supplies. The extensive use of the 2nd Marine Logistics Group personnel and equipment resulted in missed training opportunities and increased wear and tear on the 2nd Marine Logistics Group’s equipment. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-050

Audit of DoD Maintenance of Space Launch Equipment and Facilities

This audit determined that the Space Force maintained launch range items and supported DoD, Federal civilian agency, and commercial space launches. Specifically, maintenance personnel supporting the eastern and western ranges completed 253 of 262 (97 percent) of required maintenance inspections for the 20 range items reviewed. In addition, range item performance enabled successful launches for the 30 launches reviewed out of 90 launches that occurred between January 2018 and March 2021. Although the Space Force maintained range items and enabled successful launches, according to Space Force data, 74 of 260 (28 percent) eastern and western range items did not have the spare parts needed to repair or replace some range item components, if necessary. This amount included 31 range items that did not have any spare parts for mission-critical range item components. If mission-critical components fail, the failure could result in post-launch data loss or a mission abort, or a pre-launch scrub (postponement to a new launch time) or hold (pause until later in the launch window). While the Space Force maintained launch range items and supported space launch requirements, the Space Force is at an increased risk that aging range items with obsolete components could limit future launch capacity on the eastern and western ranges. The Space Force projects that the total number of launches it will support will increase from 49 in 2021 to 157 in 2027. This increased operational tempo, combined with a lack of spare parts for mission-critical range item components, increases the possibility that a non-mission capable range item will cause a launch hold or scrub. Furthermore, launch delays could occur on the eastern and western ranges if range items remain in a non-mission capable status for an extended period. The DoD OIG determined that the Space Force is taking appropriate actions to minimize these spare parts shortages, and did not make any recommendations in this report.

Report No. DODIG-2022-048

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks

This management advisory provided DoD officials responsible for the relocation of Afghan evacuees with the results from the DoD OIG site visit to Rhine Ordnance Barracks, Germany. The DoD OIG reviewed Rhine Ordnance Barracks operations as part of the ongoing “Audit of DoD Support for the Relocation of Afghan Nationals

(Project No. D2021-D000RJ-0154.000).” While Rhine Ordnance Barracks personnel provided sustainment resources and had security measures in place to help ensure Afghan evacuees, Service members, and volunteers were safe, the execution of this effort came at a significant cost to the 21st Theater Sustainment Command. Specifically, the 21st Theater Sustainment Command reported that, as of September 30, 2021, it had obligated \$37.5 million in support of Operation Allies Refuge and anticipated that it would continue to incur additional costs in FY 2022. The 21st Theater Sustainment Command reported that Overseas Humanitarian, Disaster, and Civic Aid funding had replenished the majority of incurred costs. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-045

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Ramstein Air Base

This management advisory provided DoD officials responsible for the relocation of Afghan evacuees with the results from the DoD OIG site visit to Ramstein Air Base, Germany, on September 14, 2021, where the audit team observed the housing conditions and support of Afghan evacuees. The DoD OIG reviewed 86th Airlift Wing operations at Ramstein as part of the ongoing “Audit of DoD Support for the Relocation of Afghan Nationals (Project No. D2021-D000RJ-0154.000).” The DoD OIG determined that the 86th Airlift Wing and other personnel supporting Operation Allies Refuge at Ramstein Air Base implemented procedures for identifying and screening Afghan evacuees, and provided living conditions and other resources to meet Afghan evacuees’ basic needs. Additionally, the DoD OIG determined that 86th Airlift Wing personnel had security measures in place to help ensure that Afghan evacuees, Service members, volunteers, and local residents were safe. However, the execution of this effort did come at a significant cost to the Command. The 86th Airlift Wing dedicated substantial resources, including funds, staff, equipment, and supplies to support the effort. For the funds spent on the Operations Allies Refuge effort at Ramstein Air Base, the 86th Airlift Wing reported approximately \$56.3 million in FY 2021 costs. Overseas Humanitarian, Disaster, and Civic Aid funding replenished all costs. The 86th Airlift Wing expected an additional \$50 million in FY 2022 costs. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-040



Afghan Evacuees at Ramstein Air Base Boarding a Commercial Airplane Destined for the United States
Source: U.S. Transportation Command.

Audit of the Department of Defense Strategic Planning for Overseas Civilian Positions

This audit determined that the DoD's strategic planning efforts to hire its overseas civilian workforce require improvement to more effectively align the DoD's human capital programs with the DoD's global mission and ongoing operations. Office of the Under Secretary of Defense for Personnel and Readiness and the DoD Component human resource officials did not conduct consistent strategic planning efforts for the overseas civilian workforce, including identifying vacancies by matching individual personnel to authorized and budgeted positions, or conducting skills gap analyses based on individual geographic locations to facilitate collaboration across DoD Components to achieve mission objectives. For the 14 overseas duty stations reviewed, DoD Components inconsistently identified and hired the overseas civilian workforce needed to support the DoD's global mission. Each of the 14 overseas duty stations reviewed lacked detailed written procedures related to hiring overseas civilian personnel and faced persistent challenges to management of overseas civilian personnel, including additional time required to onboard personnel, vacancy rates of up to 39 percent, and gaps between outgoing and incoming personnel. Therefore, the DoD did not have reasonable assurance that it was hiring an overseas civilian workforce adequate to support its readiness, global mission, and ongoing operations. The DoD OIG made seven recommendations, including that the Under Secretary of Defense for Personnel and Readiness ensure the capability to match individual civilian personnel to specific authorized and budgeted positions across all DoD Components, and identify relevant performance metrics related to hiring and retaining a sufficient and well-qualified DoD overseas civilian workforce for unique overseas conditions.

Report No. DODIG-2022-036

Management Advisory: Internal Control Weaknesses in the Global Combat Support System—Army and the Army Enterprise System Integration Program

This management advisory informed Army officials responsible for the accountability and reporting of Government-furnished property (GFP) of the internal control weaknesses the DoD OIG identified during fieldwork conducted in Kuwait for the "Audit of U.S. Army Base Operations and Security Support Services Contract Government-Furnished Property in Kuwait (Project No. D2021-D000RJ-0107.000)." The DoD OIG identified internal control weaknesses with the cost information within both the Global Combat Support System-Army (GCSS-Army) and the Army Enterprise System Integration Program (AESIP). GCSS-Army is the Army accountable property system of record. AESIP is the program used to report the value of Government Property, including GFP, to the Army financial statements. The internal control weaknesses the DoD OIG identified may affect the Army's accountable property records and financial statements. The DoD OIG requested that Army officials responsible for GFP accountability and reporting determine whether the internal control weaknesses identified are systemic, and to determine any potential impact on the Army's financial statements. Since incorrect costs in AESIP potentially affect the financial statements, internal controls need to be in place to prevent manually entering incorrect costs into the system. In addition, without proper system controls in place to ensure that GCSS-Army receives updated cost information in AESIP, GCSS-Army cost information could be unreliable. The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) stated that it would review the DoD OIG examples and ensure any ongoing and planned solutions will correct the internal control weaknesses identified. The DoD OIG did not make any recommendations in this advisory.

Report No. DODIG-2022-003

Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report

This statutorily required report provided Congress a detailed statement of the obligations, expenditures, and revenues associated with U.S. military construction on Guam. The annual report of the Interagency Coordination Group of Inspectors General for Guam Realignment is required by Public Law 111-84, "The National Defense Authorization Act for Fiscal Year 2010," October 28, 2009.

EVALUATIONS

The DoD OIG's Evaluations Component conducts evaluations of DoD operations, programs, policies, and procedures. Evaluations also conducts technical assessments of DoD programs and peer reviews of DoD audit components. The Evaluations Component consists of the following two operating directorates.

- Program, Combatant Command, and Overseas Contingency Operations
- Space, Intelligence, Engineering, and Oversight

During the reporting period, Evaluations issued 19 reports; 18 of the reports issued by Evaluations are highlighted below and 1 evaluation related to the coronavirus disease–2019 pandemic is summarized earlier in the section on pandemic oversight.

Program, Combatant Command, and Overseas Contingency Operations

Evaluation of Department of Defense Voting Assistance Programs for Calendar Year 2021

This evaluation summarized the annual review by the Inspectors General of the Military Services on the effectiveness and compliance with Federal statute of their Services' voting assistance programs. This evaluation determined that the Federal Voting Assistance Program (FVAP) Office generally provided effective outreach assistance to eligible Uniformed and Overseas Absentee Voting Act voters and their family members, as well as external stakeholder agencies, such as the Election Assistance Commission, and the Departments of Commerce, Health and Human Services, Justice, State, and Transportation. In addition, the FVAP Office coordinated with the Services, election officials, eligible voters, and Congress to ensure that Service members, their eligible family members, and overseas citizens were aware of their right to vote and had the tools and resources to exercise that right. As a result of the FVAP Office's actions and coordination with stakeholder agencies, eligible voters had the information necessary to participate in the voting process. DoD organizations and leaders also had the necessary tools to ensure access to vote and comply with Federal law and DoD Instruction 1000.04. The DoD OIG did not make any recommendations in this report.

Report No. DODIG-2022-079

Evaluation of the Screening of Displaced Persons from Afghanistan

This evaluation determined that the DoD had a supporting role during the biometric enrollment of Afghan evacuees in staging locations outside the continental United States and assisted in screening Special Immigrant Visa applicants. However, the DoD did not have a role in enrolling, screening, or overseeing the departure of Afghan parolees at temporary housing facilities (safe havens) within the continental United States (CONUS). The evaluation found that Afghan evacuees were not vetted by the National Counterterrorism Center (NCTC) using all DoD data before arriving in CONUS. This occurred because Customs and Border Protection (CBP) enrollments forwarded to the NCTC by the National Targeting Center for vetting purposes were compared against the Department of Homeland Security Automated Biometric Identification System (IDENT) data, which did not initially include all biometric data located in the DoD Automated Biometric Identification System (ABIS) database. Additionally, the DoD's National Ground Intelligence Center (NGIC) has agreements with foreign partners that prohibit the sharing of some DoD ABIS data with U.S. agencies outside of the DoD. The evaluation also found that, during their analytic review, NGIC personnel identified Afghans with derogatory information in the DoD ABIS database who were believed to be in the United States. As a result of the NCTC not vetting Afghan evacuees against all available data, the United States faces potential security risks if individuals with derogatory information are allowed to stay in the country. In addition, the U.S. Government could mistakenly grant Special Immigrant Visa or parolee status to ineligible Afghan evacuees with derogatory information gathered from the DoD ABIS database. The DoD OIG made two recommendations, including that the Under Secretary of Defense for Intelligence and Security develop procedures for sharing derogatory information on Afghan evacuees with the DoD and interagency stakeholders.

Report No. DODIG-2022-065

Evaluation of Contract Monitoring and Management for Project Maven

This evaluation determined that the contracting officer at the Army Contracting Command–Aberdeen Proving Ground Contracting Center appointed a contracting officer's representative (COR) for an artificial intelligence initiative called Project Maven, consisting of four contracts and one cooperative agreement, in accordance with the Federal Acquisition Regulation (FAR). In addition, the Army Research

Laboratory COR and the technical monitor at the Algorithmic Warfare Cross-Functional Team (AWCFT) successfully monitored and managed Project Maven's four contracts and one cooperative agreement in accordance with the FAR, Defense FAR Supplement, Defense Grant and Agreement Regulatory System, and contract requirements. Specifically, the technical monitor, with the support of the AWCFT, actively monitored contract deliverables using AWCFT developed reporting, metrics, processes, and procedures to monitor and manage the Project Maven contracts and meet Project Maven objectives. However, the AWCFT did not document its approach to monitoring by formalizing the reporting metrics, processes, and procedures for monitoring and managing Project Maven contracts. Without formalized and documented processes, there is an increased risk of lapses in the monitoring and management of the Project Maven contracts as the program grows and project personnel change. This could negatively affect the project's long-term success and growth. The DoD OIG made two recommendations, including that the Chief of the AWCFT formalize Project Maven's processes and procedures for monitoring and managing artificial intelligence development contracts to ensure knowledge management, continuity, and efficiency when the project is transferred to a mission owner and for reference by subsequent novel technology projects and cross-functional teams.

Report No. DODIG-2022-049

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense's Law of War Policies

This evaluation determined that, while the U.S. Central Command (USCENTCOM) and the U.S. Special Operations Command (USSOCOM) included law of war principles in training and exercises, USCENTCOM and USSOCOM policies need to be updated to reflect current DoD policy on the law of war. Furthermore, both commands can improve training for their subordinate components or joint commands, and USCENTCOM can improve its exercises and reporting processes. This evaluation also determined that USCENTCOM reported most, but not all, allegations of law of war violations to the Chairman of the Joint Chiefs of Staff and the Secretary of Defense, in accordance with DoD law of war policy. Proper reporting and investigation of reportable law of war incidents is important to upholding the reputation of the U.S. military. The DoD OIG made three recommendations, including that the USCENTCOM Commander develop procedures

to execute and document a periodic review of component command and subordinate joint command training programs to ensure they are consistent with DoD policy.

Report No. DODIG-2022-038

Evaluation of Special Victim Investigation and Prosecution Capability Within the Department of Defense

This evaluation determined that Military Criminal Investigative Organizations (MCIOs) did not consistently assign certified lead investigators in investigations of covered offenses involving sexual assault, domestic violence, and child abuse, as required by DoD policy. The evaluation also determined that the MCIOs generally provided victims of covered offenses with information on available advocacy resources; MCIO investigators did not consistently document communications with Special Victim Investigation and Prosecution (SVIP) members about covered offenses; and the Services did not consistently assign specially trained prosecutors to cases involving covered offenses. As a result, an uncertified lead investigator or a prosecutor lacking special training in covered offenses may not understand how to effectively communicate with, and obtain cooperation from, a sexual assault or domestic violence victim, or how to communicate properly with SVIP specially trained prosecutors and victim advocates. The DoD OIG made three recommendations, including that the Army Criminal Investigation Division Director, Naval Criminal Investigative Service Director, and Air Force Office of Special Investigations Commander conduct reviews to determine the resource requirements to train, certify, and assign additional criminal investigators to serve as lead investigators in investigations of covered offenses.

Report No. DODIG-2022-035

Evaluation of the Department of Defense's Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members

This evaluation determined that the DoD did not screen for suicide risk or provide uninterrupted mental health care to transitioning Service members as required by Federal and DoD guidance. Specifically, the DoD did not establish and implement oversight of Mental Health Assessment and suicide risk screening processes for transitioning Service members. As a result, the overall DoD approaches and services for arranging continuity of mental health care are not resulting in uninterrupted care for all Service members. Failure to identify suicide risk and arrange uninterrupted mental health care for transitioning Service members may result in a lack of

mental health care for transitioning Service members and jeopardize patient safety. The DoD OIG made two recommendations, including that the Assistant Secretary of Defense for Health Affairs, in coordination with the Defense Health Agency Director and the Services' Surgeons General, establish consistent policies and procedures to manage suicide risk screening and referral as part of the medical process for transitioning Service members.

Report No. DODIG-2022-030

Evaluation of Department of Defense Compliance at Sites Conducting Open Burning or Open Detonation of Waste Military Munitions in the United States

This evaluation determined that, based on information provided by the DoD installations, state environmental agencies, and the Environmental Protection Agency, open burning and open detonation operations for the 14 sites visited generally complied with the requirements of their Resource Conservation and Recovery Act Subpart X permits. However, the evaluation also determined that the Army's Joint Munitions Command did not perform adequate surveillance of contractors responsible for open burning operations at the five Government-owned, contractor-operated sites reviewed. Specifically, administrative contracting officers relied on unappointed technical experts from various DoD installation organizations to perform surveillance functions of contractor open burning rather than appointing CORs, as required by DoD guidance. As a result, there is an increased risk that Army personnel did not know whether contractors at the five Government owned, contractor-operated sites performed open burning in accordance with the terms of the contract. The DoD OIG made five recommendations, including that the Commander of Joint Munitions Command nominate CORs to provide oversight of contractor open burning.

Report No. DODIG-2022-013



Open Burning of Waste Military Munitions
Source: Naval Surface Warfare Center, Crane, Indiana.

Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility

This evaluation determined that USCENTCOM and its Service Component Commands did not track or report potentially concussive events (PCEs) or DoD Service members involved in PCEs, as required by DoD Instruction 6490.11. Additionally, the Joint Staff did not monitor USCENTCOM compliance with DoD Instruction 6490.11, as required. As a result, the DoD cannot ensure actionable traumatic brain injury (TBI) analysis is conducted because the Joint Trauma Analysis and Prevention of Injury in Combat (JTAPIC) Program Office does not have PCE and TBI data to inform the DoD's efforts to develop solutions to prevent or mitigate TBIs in the deployed environment. Additionally, according to JTAPIC Program Office personnel, the DoD cannot determine whether all Service members are being properly diagnosed and treated for TBIs in deployed settings due to the lack of PCE reporting. The DoD OIG made two recommendations, including that the Chairman of the Joint Chiefs of Staff appoint an Office of Primary Responsibility to monitor compliance with the requirements in DoD Instruction 6490.11.

Report No. DODIG-2022-006

Evaluation of the Department of Defense's Implementation of Oversight Provisions of Privatized Military Housing

This evaluation determined that the DoD has taken steps to implement some of the requirements from the FY 2020 National Defense Authorization Act (NDAA) Military Housing Privatization Initiative (MHPI) for privatized military housing. However, the DoD has not implemented all of the FY 2020 NDAA MHPI provisions to improve the oversight of privatized military housing. For example, the DoD has not issued comprehensive oversight guidance to the landlords for implementation of all of the rights in the Tenant Bill of Rights; established a publicly available complaint database; developed a uniform checklist for Housing Management Offices to validate completion of all health and safety maintenance work; or submitted a civilian personnel shortage report to Congress. As a result of the DoD's phased approach to implementing the FY 2020 NDAA oversight provisions, 9 of 14 landlords requested that the DoD provide a comprehensive proposal for implementation of all relevant MHPI provisions. The DoD is unlikely to obtain agreement from the landlords to implement the MHPI oversight provisions without fully developing policy and an implementation proposal for the FY 2020 NDAA MHPI oversight provisions. Therefore, the DoD's ability to provide oversight of

privatized military housing is limited, and the DoD's assurance that safe and quality living conditions are available to Service members and families is reduced. The DoD OIG made one recommendation that the Office of the Deputy Assistant Secretary of Defense for Housing, in coordination with the Military Departments, develop a plan of action and milestones for issuing comprehensive implementation guidance for the remaining FY 2020 NDAA MHPI oversight provisions.

Report No. DODIG-2022-004

Space, Intelligence, Engineering, and Oversight

Evaluation of Integrated Undersea Surveillance System Capabilities

The objective and results of this evaluation are classified.

Report No. DODIG-2022-077

Evaluation of the Office of Net Assessment

This evaluation determined the extent to which the Office of Net Assessment has developed and implemented policies and procedures to conduct its mission in accordance with DoD Directive 5111.11, "Director of Net Assessment." The results of this evaluation are classified.

Report No. DODIG-2022-075

Evaluation of Department of Defense Components' Use of the National Industrial Security Program Contract Classification System

This evaluation determined whether DoD Components are using the National Industrial Security Program Contract Classification System in accordance with guidance from the Under Secretary of Defense for Intelligence. The results of this evaluation contain controlled unclassified information.

Report No. DODIG-2022-068

External Peer Review of the National Guard Bureau Internal Review Office

This review determined that, except for the deficiencies described in the report, the system of quality control for the National Guard Bureau Internal Review (NGB IR) Office in effect for the 3-year period ended February 28, 2021, has been suitably designed and complied with to provide the NGB IR Office with reasonable assurance of performing and reporting in

conformity in all material respects with government auditing standards and applicable legal and regulatory requirements. Audit organizations can receive a rating of pass, pass with deficiencies, or fail. The NGB IR Office received an external peer review rating of pass with deficiencies. The external peer review rating of pass with deficiencies is based on the assessment of the design of the NGB IR Office's system of quality control, the extent of compliance with government auditing standards, and NGB IR Office policies and procedures. The DoD OIG made eight recommendations, including that the U.S. Property and Fiscal Officer for the Connecticut National Guard develop a checklist for auditors assigned to the Internal Review division to use as a reminder of the requirements for preparing working papers in compliance with applicable guidance.

Report No. DODIG-2022-062

Quality Control Review of the Warren Averett, LLC FY 2019 Single Audit of DEFENSEWERX, Inc.

This review determined that the Warren Averett auditors did not comply with auditing standards and Uniform Guidance requirements when performing the FY 2019 single audit of DEFENSEWERX, Inc., (DWX). The Warren Averett auditors did not obtain sufficient, appropriate evidence to support conclusions that compliance requirements were not direct and material to the major program being audited, including requirements for cash management, and equipment and real property management. Additionally, they did not prepare sufficient, appropriate evidence of the procedures they performed and the audit evidence they obtained. The Warren Averett auditors also did not include the correct Schedule of Expenditures of Federal Awards (SEFA) in the reporting package to reflect the adjustments made to DWX's financial statements. As a result, Federal agencies cannot rely on the FY 2019 single audit because the audit documentation did not provide sufficient, appropriate evidence to support the audit conclusions and the audit opinion on DWX's compliance with Federal requirements. In addition, Federal agencies cannot use the SEFA to adequately monitor DWX Federal awards. The DoD OIG made three recommendations, including that the Warren Averett, LLC Partner perform and document additional audit procedures to determine whether the Cash Management, Equipment, Procurement, and Special Tests compliance requirements are direct and material to the FY 2019 single audit, and perform any additional audit procedures necessary for the requirements determined to be direct and material.

Report No. DODIG-2022-060

Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities

This report determined whether the DoD has sufficient ground test and evaluation facilities with the capability and capacity to support environmental testing for the DoD's planned hypersonic weapon system. The results of this evaluation contain controlled unclassified information.

Report No. DODIG-2022-056

External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General

This review determined that the system of quality control for the Defense Contract Management Agency Office of Internal Audit and Inspector General (DCMA OIA IG) for the 3-year period ending on May 31, 2021, was suitably designed to provide the DCMA OIA IG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. Audit organizations can receive a rating of pass, pass with deficiencies, or fail. The DCMA OIA IG received an external peer review rating of pass. The DoD OIG did not make any recommendations in this report.

Report No. DODIG-2022-046

Management Advisory Regarding Proposed Changes to the Concept of Operations for the Space Based Infrared System (SBIRS) Survivable and Endurable Evolution (S2E2) System

The contents of this management advisory are classified.

Report No. DODIG-2022-007

Followup Report on the Trans-Africa Airlift Support Contract Report

This evaluation determined that the actions taken in response to recommendations made in Report No. DODIG-2018-116, "The Trans-Africa Airlift Support Contract," May 8, 2018, resolved the underlying problems related to the U.S. Africa Command's training, conduct of Services Requirements Review Boards, and the U.S. Transportation Command's policies and procedures for planning and executing service acquisitions for external requiring activities. As a result, the U.S. Africa Command and U.S. Transportation Command are in compliance with the policies and procedures for planning and executing service acquisitions for external requiring activities. The actions of both combatant commands resulted in

changes in operations at the combatant command level for the acquisition of services, and resolved and closed all recommendations from the previous report. The DoD OIG did not make any recommendations in this report.

Report No. DODIG-2022-005

DCIS INVESTIGATIONS

The DoD OIG's Defense Criminal Investigative Service (DCIS) investigates criminal matters related to DoD programs and operations. DCIS investigative priorities include cases in the following areas.

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

The following examples highlight investigations DCIS and its Federal law enforcement partners completed during the reporting period.

Procurement Fraud

Procurement fraud investigations are a major portion of DCIS cases. Procurement fraud includes cost and labor mischarging, defective pricing, price fixing, bid rigging, and defective and counterfeit parts. The potential damage from procurement fraud extends well beyond financial losses. This crime poses a serious threat to the DoD's ability to achieve its objectives and can undermine the safety and operational readiness of Service members.

Contractor to Pay \$48.5 Million to Resolve Claims Related to Contract Fraud

On February 23, 2022, food service equipment contractor TriMark USA agreed to pay \$48.5 million to resolve allegations that its subsidiaries, TriMark Gill Marketing and Gill Group, Inc., improperly manipulated Federal small business set-aside contracts intended for service-disabled veteran-owned small businesses. This settlement constitutes the largest-ever False Claims Act recovery based on allegations of small business contracting fraud. Former TriMark executive Kimberley Rimsza also agreed to pay an additional \$100,000 as an individual civil penalty for her conduct in connection with the scheme, which resulted in Federal agencies improperly awarding Government set-aside contracts

between 2011 and 2021 to three small businesses with which TriMark closely worked. TriMark and Rimsza admitted that, when Federal agencies awarded the set-aside contracts to the small businesses, it was typically TriMark, rather than the small business themselves, that performed substantially all the work, while the small businesses merely billed the Government. TriMark, which fully cooperated in the Government's investigation, represented that it has taken "comprehensive measures and implemented enhanced controls" to prevent the recurrence of similar conduct, including making personnel changes and implementing revised compliance procedures and training programs. DCIS investigated this matter jointly with the Department of Veterans Affairs (VA) OIG, General Services Administration (GSA) OIG, Department of Homeland Security OIG, Air Force Office of Special Investigations (AFOSI), Army Criminal Investigation Division (CID), and Small Business Administration OIG.

Military Housing Contractor Pleads Guilty and Agrees to Pay Over \$65 Million for Fraud Scheme

On December 22, 2021, Balfour Beatty Communities LLC (BBC) pleaded guilty and agreed to pay over \$65 million in fines and restitution for defrauding the Air Force, Army, and Navy. BBC, one of the largest providers of privatized military housing, pleaded guilty to one count of major fraud, and agreed to pay over \$33.6 million in criminal fines and over \$31.8 in restitution to the military, serve 3 years of probation, and engage an independent compliance monitor for 3 years. Separately, BBC also entered into a False Claims Act settlement to resolve its civil liability for \$35.2 million. From around 2013 to around 2019, BBC employees altered or manipulated data in property management software, and destroyed and falsified resident comment cards to falsely inflate their metrics and fraudulently induce the Services to pay performance incentive fees that BBC had not earned. As a result, Service members and their families experienced lengthy and unnecessary delays in the resolution of maintenance issues, and the Services received an inaccurate evaluation of the state of BBC's military housing communities and were unable to assess, and potentially correct, BBC's performance. DCIS investigated this matter jointly with AFOSI, Army CID, Naval Criminal Investigative Service (NCIS), and the Federal Bureau of Investigation (FBI).

Contractor to Pay \$1.9 Million to Resolve Liability Claims From Fuel Spill

On December 22, 2021, Maytag Aircraft Corporation (Maytag) agreed to pay \$1.9 million to resolve allegations that it negligently caused a jet fuel spill at Fort Hood, Texas, and made false statements to avoid its contractually required clean-up costs. Defense Logistics Agency (DLA) Energy contracted with Maytag to operate and maintain Robert Gray Army Airfield at Fort Hood. In January 2014, approximately 14,374 gallons of JP-8 jet fuel spilled on Robert Gray Army Airfield. Maytag employees allegedly did not close the fuel separator valve, which caused the fuel to overflow and spill into a nearby creek. Maytag's contract with DLA Energy required the fuel valves to be secured when not in use, and Maytag employees allegedly made false statements to avoid contractual liability for the spill. As a result, DLA Energy undertook emergency spill response actions in 2014 and continued to engage in environmental remediation efforts through 2020. DCIS investigated this matter jointly with the DLA and the Army CID.

Contractor to Pay \$3.4 Million to Settle Claims That It Overcharged the Navy

On November 18, 2021, Charles Stark Draper Laboratory (Draper), a DoD contractor, agreed to pay more than \$3.4 million to resolve allegations that it knowingly submitted improper claims to the Government and overcharged the Navy for services provided. Draper is a not-for-profit research and development laboratory that provides numerous services to the Government, including assistance with the development of Navy weapons systems. A Defense Contract Audit Agency audit and subsequent investigation concluded that, in FY 2016, Draper improperly billed the Government for costs associated with internal projects, many of which were not in the interest of the Government or lacked sufficient documentation to justify the costs. DCIS investigated this matter jointly with NCIS.

Product Substitution and Financial Crimes

DCIS investigates criminal and civil cases involving counterfeit, defective, substandard, or substituted products introduced into the DoD supply chain that do not conform with contract requirements. Nonconforming products can threaten the safety of military and Government personnel and other end users, compromise readiness, and waste economic

resources. In addition, when substituted products are provided to the DoD, mission-critical processes and capabilities can be compromised until the substituted products are removed from the supply chain. DCIS works with Federal law enforcement partners, supply centers, and the defense industrial base, in working groups and task forces, to investigate allegations that DoD contractors are not providing the correct parts and components to meet contract requirements. Financial crimes range from theft to fraud involving the unlawful conversion of the ownership of money or property for personal use and benefit. Financial crimes include money laundering, forgery, and counterfeiting.

Former Lab Director Sentenced for Falsifying Steel Testing Records for Navy Submarine Parts

On February 14, 2022, the former Director of Metallurgy at Bradken Inc. was sentenced to 30 months in prison and fined \$50,000 for falsifying the results of tests to measure the strength and toughness of steel sold for installation in Navy submarines. Elaine Thomas pleaded guilty to major fraud against the United States in November 2021. Bradken is the Navy's leading supplier of high-yield steel castings for naval submarines, and its Tacoma foundry produces castings that prime contractors use to fabricate submarine hulls. The Navy requires that the steel meets certain standards for strength and toughness to ensure that it does not fail under circumstances such as a collision. For 30 years, Thomas falsified test results to hide the fact that castings from Bradken's Tacoma foundry did not meet these standards. Thomas falsified results for over 240 productions of steel, which represents about half the castings Bradken produced for the Navy. In April 2020, Bradken entered into a deferred prosecution agreement, accepted responsibility for the offense and agreed to take remedial measures while also paying a nearly \$11 million civil settlement. The Navy has taken extensive steps to ensure the safe operation of 30 affected submarines. To date, the Navy says it has spent nearly \$14 million, including 50,000 hours of engineering work, to assess the parts and risk to the submarines. DCIS and NCIS investigated this matter jointly with support provided by the Defense Contract Audit Agency.

Former Defense Contractor Sentenced to 10 Years for Fraud, Money Laundering, and Identity Theft

On January 20, 2022, a former defense contractor was sentenced to 10 years in Federal prison for wire fraud, money laundering, and aggravated identity theft. Craig Klund, a contractor who supplied electrical parts to the various branches of the military, conducted a scheme to

defraud the DoD by obtaining defense contracts under false pretenses. From 2011 through July 17, 2019, Klund used 15 different shell corporations, collusive bids, multiple aliases, identity theft, substituted parts, and money laundering to execute his scheme. The DoD awarded Klund 1,928 contracts worth \$7.5 million and paid him \$2.9 million. Klund pleaded guilty and was sentenced to 10 years of imprisonment as well as 3 years of supervised release. In addition, Klund was ordered to pay \$435,822.71 in restitution. DCIS investigated this matter jointly with the Army CID, AFOSI, GSA OIG, NCIS, and Internal Revenue Service Criminal Investigation (IRS-CI).

Two Companies Agreed to Pay Over \$900,000 to Resolve False Claims Act Allegations

On January 6, 2022, two companies agreed to jointly pay \$904,600, plus interest, to the Government to resolve allegations that they violated the False Claims Act by supplying the DoD with shipping containers that were made in China or made from Chinese steel. For one contract, SoNo International, LLC, (SoNo) and Ark Capital Equipment, LLC, (Ark) allegedly instructed a third-party company to change the identifying plates on 100 shipping containers that were made in China to indicate that the containers were manufactured in South Korea. In addition, on two other contracts, SoNo's supplier used Chinese steel, and SoNo and Ark allegedly failed to detect the deception before providing the containers to the U.S. military. As part of the resolution, SoNo and Ark entered into an administrative agreement with the DLA to establish enhanced training and reporting requirements with respect to Government procurement. DCIS investigated this matter jointly with Army CID, AFOSI, and the DLA. Also, Homeland Security Investigations (HSI) examined allegations that SoNo and Ark violated the False Claims Act by supplying the DoD with shipping containers that were made in China or made from Chinese steel.

Defense Contractors Pay \$220,000 to Resolve Fraud Allegations

On November 16, 2021, two company owners paid \$220,000 to resolve allegations that they knowingly overcharged Federal agencies for imaging products. Jimmy Meron, owner of WOW Imaging Products, LLC, (WOW) and part-owner of Time Enterprises, LLC, (Time), and Time co-owner Michael Lowe used their companies to sell office supplies to Federal agencies through GSA Advantage and DoD eMall (now FedMall). These two companies routinely substituted less expensive printer cartridges

for the brand-name cartridges Government customers ordered and retained the cost difference. Meron paid \$100,000 and Lowe paid \$120,000 to settle the allegations that they knowingly overcharged the Government. Meron, WOW, and Time were also suspended from conducting business with the Federal Government. In addition to these payments, Meron and Lowe forfeited more than \$1.7 million in connection with a criminal investigation in which Meron pleaded guilty to mail and wire fraud and was sentenced to 33 months of imprisonment and 36 months of supervised release. Lowe was not charged in the criminal proceeding. DCIS investigated this matter jointly with the GSA OIG.

Military Supplier Agreed to Pay \$850,000 to Settle Breach of Contract and False Claims Act Allegations

On October 14, 2021, Brighton Cromwell, LLC, agreed to pay \$850,000 to resolve allegations of breached Government contracts and alleged violations of the False Claims Act. The settlement resolves allegations that, from 2012 to 2019, Brighton Cromwell, LLC, a military vehicle parts supplier, provided the DoD with nonconforming materials and knowingly violated the Defense Federal Acquisition Regulation Supplement by selling items to the DLA without determining whether the items were manufactured in accordance with the Buy American Act or the Trade Agreements Act. Brighton Cromwell, LLC, also allegedly breached its contracts with the Government because it sold items to the DLA that were manufactured or assembled in prohibited countries. DCIS investigated this matter jointly with NCIS.

Public Corruption

Corruption by public officials can undermine public trust in the Government, threaten national security, and compromise the safety of DoD systems and personnel. Public corruption can also waste Federal funds. DCIS combats public corruption through its criminal investigations.

Former Contractor Employee Pleads Guilty to Conspiracy for Inflating Change Orders

On February 14, 2022, a former contractor employee pleaded guilty to conspiracy for his participation in a fraud scheme that involved buildings and facilities that were constructed for DoD programs. William Sacco was a project manager for a mechanical contractor. From June 2014 to December 2017, Sacco conspired

to defraud his employer and the owners of certain projects that he managed by inflating change orders on the projects. As part of the conspiracy, a co-conspirator subcontractor made more than \$200,000 in payments to Sacco. In exchange, Sacco and the co-conspirator submitted inflated change orders to Sacco's employer to offset some of the costs of the payments that the co-conspirator made to Sacco. Sacco pleaded guilty to one count of conspiracy to commit wire fraud and agreed to pay \$41,195.85 in restitution. DCIS investigated this matter jointly with the FBI.

DoD Employee Pleads Guilty to Identity Theft and Wire Fraud

On January 26, 2022, a Defense Contract Management Agency (DCMA) employee pleaded guilty to one count of aggravated identity theft and one count of wire fraud. Kevin Lee also agreed to pay forfeitures of \$82,825. Lee admitted that he accessed the personally identifiable information of DCMA employees through an agency database. He also admitted that he used the personally identifiable information of at least 38 DCMA employees to obtain numerous credit cards and loans, which caused the victims to lose \$74,588. Lee is scheduled to be sentenced in April 2022. DCIS investigated this matter jointly with NCIS and the DCMA OIG.

Former DoD OIG Official and Co-Conspirator Sentenced for Bribery and Kickback Conspiracy

On January 14, 2022, a former DoD OIG official was sentenced to 7.5 years in prison for accepting bribes, defrauding the Government, and making false claims regarding a contract he oversaw while he was a supervisor within the DoD OIG's Information Services Directorate from 2011 to 2013. Matthew Kekoa LumHo oversaw and administered a Federal contract designed to allow agencies in the National Capital Region to order routine telecommunications services and equipment. LumHo solicited and accepted bribes from co-conspirator William Wilson, the owner of a company subcontracted to provide information technology services to the DoD OIG, in exchange for steering services through the prime contractor, Level 3 Communications, to Wilson's company. Wilson's company received these contracts without any competition, despite having no relevant experience and no employees based in the area where the work was to be performed. As the scheme progressed, LumHo knowingly authorized numerous fraudulent service orders through the contract, and used fraudulent service orders to conceal bribes in the form of high-end

camera and stereo equipment sent from Wilson to LumHo, thereby defrauding the Government into paying for the bribes. Evidence presented at trial demonstrated that the conspirators also repeatedly sought to interfere with the criminal investigation by creating false documentation, making false statements to law enforcement officials, lying on a financial disclosure form, committing perjury during sworn civil deposition testimony, and tampering with a witness. In addition, at sentencing, a Federal judge found that LumHo had committed perjury when he testified at trial. As reported in the previous Semiannual Report to the Congress, LumHo and Wilson were convicted by a Federal jury on June 24, 2021. On February 4, 2022, Wilson was sentenced to 15 years in prison and ordered to forfeit \$8,992,544.07 in properties and proceeds for orchestrating the conspiracy and committing fraud. DCIS investigated this matter jointly with the FBI.

Former Air Force Employee Sentenced to Federal Prison for Stealing More than \$1.1 Million

On November 29, 2021, a former Air Force employee was sentenced to 16 months of Federal imprisonment and 3 years of supervised release for theft of Government property. From January 2003 to February 2018, Eddie Ray Johnson, Jr. was an Air Force civilian employee. Most recently, he was a travel coordinator in the Air Force Office of Legislative Liaison. Johnson admitted that, from March 2014 through September 2017, he used his Government-issued travel creditcard to obtain more than \$1.1 million in cash advances, and diverted at least \$774,000 for his personal use. In all, Johnson stole \$1.16 million from the Government. In addition to his sentence, Johnson was ordered to perform 500 hours of community service, pay a \$15,000 fine, pay \$1,157,540.69 in restitution, and forfeit \$4,000 that was seized during a search warrant executed at his home in November 2019. DCIS investigated this matter jointly with AFOSI and the IRS-CI.

Health Care Fraud

DCIS conducts a wide variety of investigations involving health care fraud in the DoD's TRICARE system, including investigations of health care providers involved in corruption or kickback schemes, overcharging for medical goods and services, marketing or prescribing drugs for uses not approved by the U.S. Food and Drug Administration, and approving unauthorized individuals to receive TRICARE health care benefits. DCIS also proactively targets health care

fraud through coordination with other Federal agencies and participation in Federal and state task forces.

Doctor Convicted for Defrauding Health Insurance Programs

On March 8, 2022, a Federal jury convicted a rheumatologist for defrauding Medicare and other health insurance programs. Alice Chu owned and operated a rheumatology practice in Clifton, New Jersey. From 2010 through 2019, Chu billed Medicare and other health insurance programs for expensive infusion medications that her practice never purchased. She also fraudulently billed for allergy services that patients never needed or received. Chu was convicted of one count of conspiracy to commit health care fraud and five counts of health care fraud, and she is scheduled to be sentenced on July 14, 2022. DCIS investigated this matter jointly with the FBI and the Health and Human Services (HHS) OIG.

Man Pleads Guilty for Participation in \$35 Million Compounded Medication Scheme

On February 15, 2022, a man pleaded guilty to one count of conspiracy to violate the Anti-Kickback Statute and admitted to participating in a compounded medication kickback scheme that he and others ran out of a pharmacy. From 2014 through 2016, Anderson Triggs and his conspirators used Main Avenue Pharmacy, a mail-order pharmacy with a storefront in Clifton, New Jersey, to run a kickback scheme that involved compounded medications, such as scar creams, migraine medication, and vitamins. Physicians who signed fraudulent prescriptions for compounded medications filled at Main Avenue Pharmacy often had never spoken to the patients or examined them. Once signed by a physician, the prescriptions went to the marketing company, which would transmit the prescription to Main Avenue Pharmacy, which would fill them and submit claims to health care benefit programs for reimbursement. Main Avenue Pharmacy received more than \$34 million in compounded medication reimbursements from health care benefit programs, including approximately \$8 million from Federal payers. Triggs received over \$900,000 through the scheme, and agreed to a forfeiture money judgment in the amount of \$929,082.50. DCIS investigated this matter jointly with the FBI, HHS OIG, and VA OIG.

Flower Mound Hospital to Pay \$18.2 Million to Settle False Claims Act Allegations

On December 2, 2021, Flower Mound Hospital Partners LLC, (Flower Mound) a partially physician-owned hospital in Flower Mound, Texas, agreed to pay \$18.2 million to resolve allegations that it violated the False Claims Act by knowingly submitting claims to health insurance programs that resulted from violations of the Physician Self Referral Law (also known as the Stark Law) and the Anti-Kickback Statute. The settlement resolves allegations that Flower Mound violated the Stark Law and the Anti Kickback Statute when it repurchased shares of the hospital from physician owners aged 63 or older and then resold those shares to younger physicians. The Government alleged that Flower Mound illegally took into account the value of the physicians' referrals when it selected to whom the shares would be resold and determined the number of shares each physician would receive, thus creating a situation where treatment decisions may have been financially influenced. Such activity could also artificially drive up health care costs. In addition, Flower Mound entered into a 5-year corporate integrity agreement with the Department of Health and Human Services OIG. The agreement requires, among other things, that Flower Mound maintain a compliance program and hire an independent review organization to review arrangements entered into by or on behalf of the hospital, and that key executives certify compliance. DCIS investigated this matter jointly with the HHS OIG.

Pharmaceutical Manufacturer Agrees to Pay \$12.7 Million to Resolve Allegations of False Claims

On November 9, 2021, Virginia-based pharmaceutical manufacturer Kaleo, Inc. (Kaleo) agreed to resolve allegations that it caused the submission of false claims for the drug Evzio and provided kickbacks to prescribers. Kaleo manufactured and sold Evzio, which is used to reverse an opioid overdose. Evzio was the highest-priced drug of its kind on the market, and insurers frequently required the submission of prior authorization requests before they would approve coverage for it. Prosecutors contend that Kaleo directed doctors prescribing Evzio to send prescriptions to certain preferred pharmacies that, in turn, submitted false claims for Evzio to insurance entities. The pharmacies allegedly submitted false and misleading prior authorization requests for Evzio and dispensed the drug without collecting or attempting to collect co-pays from Government beneficiaries. Prosecutors argue that Kaleo deliberately ignored this pharmacy misconduct and kept directing business to them. In addition, Evzio

sales representatives provided doctors' offices with frequent deliveries of food and beverages, as well as occasional holiday gifts, with no connection to any official company business. DCIS investigated this matter jointly with the HHS OIG, FBI, Office of Personnel Management OIG, and U.S. Postal Service OIG.

Pharmaceutical Companies Pay Over \$400 Million to Resolve Alleged False Claims Act Liability for Price-Fixing

On October 1, 2021, generic pharmaceutical manufacturers Taro Pharmaceuticals USA (Taro), Sandoz, and Apotex Corporation (Apotex), agreed to pay a total of \$447.2 million to resolve alleged violations of the False Claims Act arising from conspiracies to fix the price of various generic drugs. These conspiracies allegedly resulted in higher drug prices for Federal health care programs and beneficiaries according to the DOJ. All three companies paid and received compensation prohibited by the Anti-Kickback Statute through arrangements on price, supply, and allocation of customers with other pharmaceutical manufacturers for certain generic drugs manufactured by the companies. Taro agreed to pay \$213.2 million, Sandoz agreed to pay \$185 million, and Apotex agreed to pay \$49 million to resolve the allegations. In connection with its settlement agreement, each company also entered a 5-year corporate integrity agreement. This agreement includes unique internal monitoring and price transparency provisions, while requiring the companies to implement compliance measures, including risk assessment programs, executive recoupment provisions, and compliance-related certifications from company executives and board members. All three companies previously entered into deferred prosecution agreements with the Department of Justice Antitrust Division to resolve related criminal charges, with the companies paying a combined criminal penalty of \$424.7 million. This was a joint investigation with the HHS OIG, VA OIG, and Defense Health Agency.

Counterproliferation Investigations

DCIS investigates the theft and illegal exportation or diversion of strategic technologies and U.S. Munitions List items to banned nations, criminal enterprises, and terrorist organizations. This includes the illegal theft or transfer of defense technology, weapon systems, and other sensitive components and program information.

Former Chief Executive Officer Charged with Unlawful Exportation of Defense Articles

On March 4, 2022, the former owner and chief executive officer of Tungsten Heavy Powder & Parts (THPP) and his brother were charged in a Federal grand jury indictment with violations of Federal export laws pursuant to the International Traffic in Arms Regulations (ITAR). THPP is a company that provides tungsten fragments, sub-assemblies, and other weapons-grade components for U.S. military contracts. According to the indictment, between January 1, 2016, and December 12, 2019, former Chief Executive Officer Joe Sery entered into contracts with various aerospace and defense companies on behalf of THPP. He then obtained ITAR-controlled technical data and drawings from these companies to allow THPP to fulfill the contracted order. These drawings contained information required for the design, development, and operation of defense articles. The indictment further alleges that Joe Sery's brother, Dror Sery, created a non-THPP email address to receive ITAR-controlled documents, after which Joe Sery provided Dror Sery with administrative-level access to THPP's "ShareFile system." This system contained ITAR-controlled data. Subsequently, the brothers exported technical drawings from the United States in e-mail messages to each other, including while Dror Sery was located in India and the People's Republic of China. DCIS investigated this matter jointly with the HSI, Army CID, and the National Security Division of the Department of Justice.

Harvard Professor Convicted of Making False Statements and Tax Offenses

On December 21, 2021, the former Chair of Harvard University's Chemistry and Chemical Biology Department was convicted for making false statements to Federal authorities regarding his affiliation with the People's Republic of China's Thousand Talents Program, making and subscribing (filing) a false income tax return, and failing to report foreign bank and financial accounts to the IRS. Charles Lieber served as the principal investigator of the Lieber Research Group at Harvard University. The research group received more than \$15 million in Federal research grants between 2008 and 2019. Unbeknownst to Harvard University, Lieber became a strategic scientist at Wuhan University of Technology (WUT) and, from at least 2012 through 2015, became a contractual participant in China's Thousand Talents Program, which is designed to attract, recruit, and cultivate high-level scientific talent to further China's scientific development, economic prosperity, and national security. In 2013 and 2014, Lieber earned income from WUT, which paid him a

salary of up to \$50,000 per month, living expenses of up to \$150,000, and more than \$1.5 million to establish a research lab at WUT. Lieber did not disclose this income to the IRS on his Federal income tax returns, and did not report the existence of the foreign bank account into which WUT deposited portions of his salary. DCIS investigated this matter jointly with AFOSI, NCIS, the FBI, the HHS OIG, and the IRS-CI.

Iranian Terror Group's Missiles and Petroleum Seized

On December 7, 2021, the Department of Justice announced the successful forfeiture of large caches of Iranian arms, including 171 surface-to-air missiles and anti-tank missiles, as well as approximately 1.1 million barrels of Iranian petroleum products. The Navy seized the weapons from vessels in the Arabian Sea while conducting routine maritime security operations. Iran's Islamic Revolutionary Guard Corps, a designated foreign terrorist organization, orchestrated the arms shipments, which were destined for Houthi militants in Yemen. The U.S. Government similarly seized the Iranian petroleum products from foreign-flagged tankers in or around the Arabian Sea while en route to Venezuela. These were the U.S. Government's largest seizures of fuel and weapons shipments from Iran to date, carried out through the Department of Justice's Asset Forfeiture Program. This program facilitates the seizure and forfeiture of assets that represent the proceeds of federal crimes. The Government sold the seized petroleum products pursuant to a court order, and the net proceeds of that sale, over \$26 million, may be directed to the U.S. Victims of State Sponsored Terrorism Fund. DCIS investigated this matter jointly with Naval Forces Central Command, HSI, and the FBI.

Tech Executive Pleads Guilty to Illegally Exporting Computer Equipment to Pakistan

On October 26, 2021, a technology executive pleaded guilty to conspiracy to export goods from the United States without a license from the Department of Commerce and conspiracy to submit false export information. Obaidullah Syed owned a business in Pakistan and a business in Chicago, Illinois. The companies provided high-performance computing platforms, servers, and software application solutions. Syed admitted that he conspired with his company's employees in Pakistan to violate the International Emergency Economic Powers Act by exporting computer equipment from the United States to the Pakistan Atomic Energy Commission, a nuclear research agency of the Pakistani government, without the authorization of the Department of Commerce. The

U.S. Government designated the Pakistan Atomic Energy Commission as an entity that may pose an unusual or extraordinary threat to the national security, foreign policy, or economy of the United States. DCIS investigated this matter jointly with HSI and the Department of Commerce OIG.

Asset Forfeiture Division

The DCIS Asset Forfeiture Division provides civil and criminal forfeiture support to DCIS investigations. Forfeiture counts are included in indictments, criminal

information, and consent agreements when warranted by the evidence. The Asset Forfeiture Division seeks to deprive criminals of proceeds and property used or acquired through illegal activity, both in the United States and overseas.

During the reporting period, DCIS seized assets totaling \$10.9 million, consisting of U.S. currency, financial instruments, and real property. In addition, DCIS obtained final orders of forfeiture totaling \$5.7 million, and money judgments in the amount of \$60.4 million.

Figure 3. Asset Forfeiture Program as of March 31, 2022

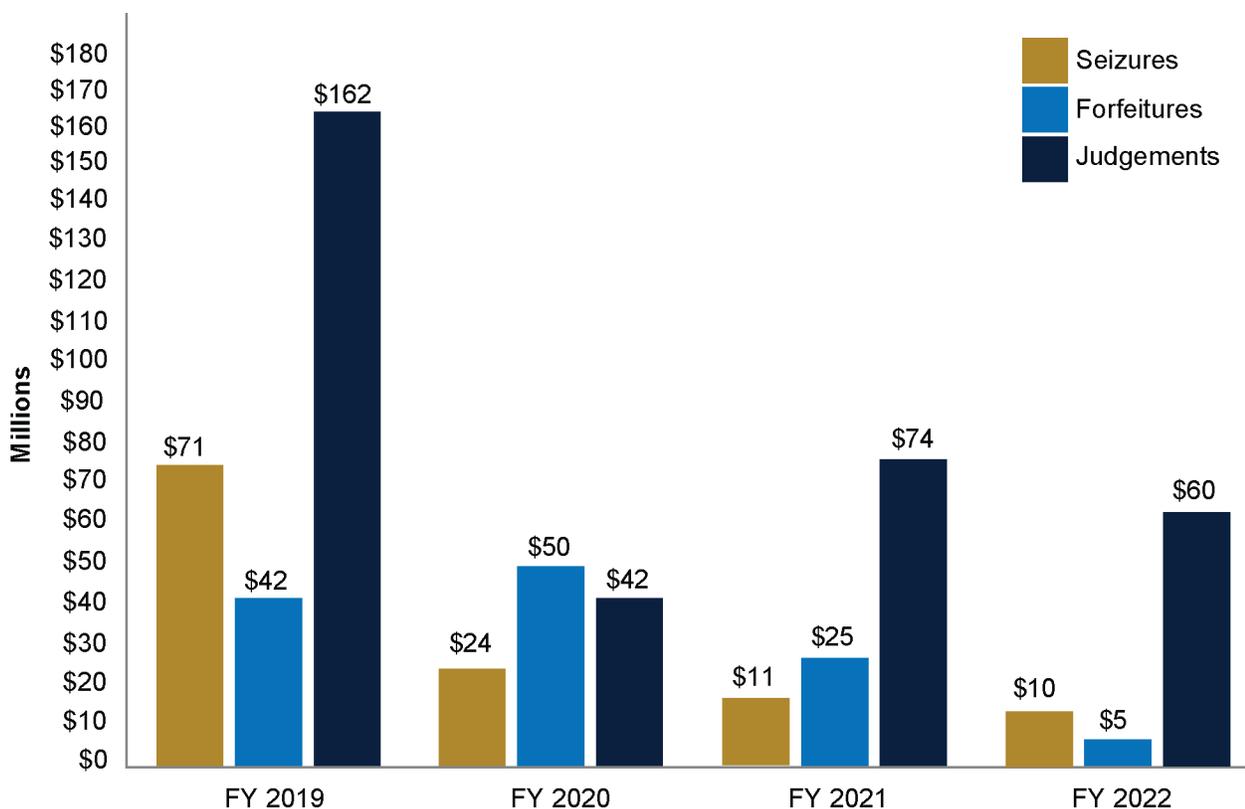
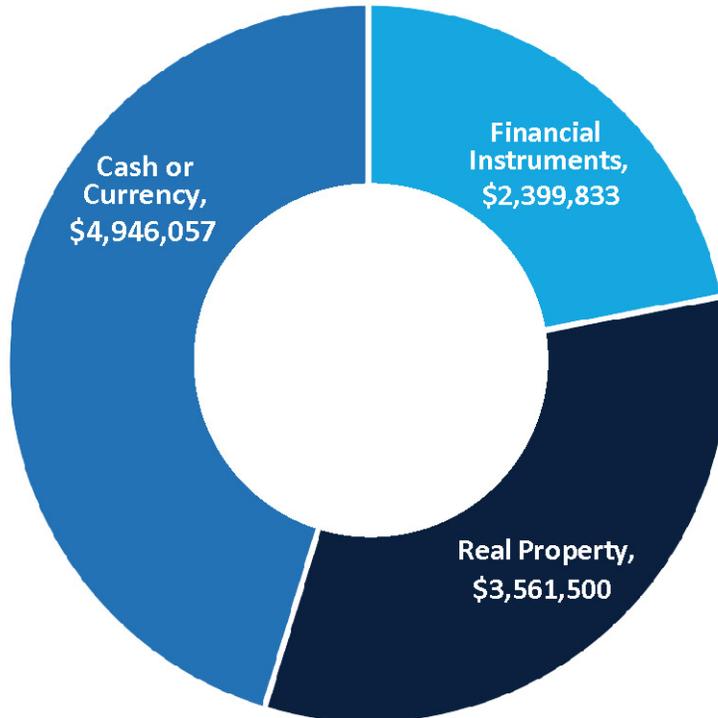


Figure 4. Value of Seized Assets by Type From October 1, 2021, Through March 31, 2022



DCIS Investigations of Cases Involving Senior Government Employees

The IG Act of 1978, as amended, requires OIGs to report investigations involving senior Government employees (General Schedule [GS]-15 or military officer pay grade O-6 and above) in which the allegations of misconduct were substantiated. Such a report must include the name of the senior Government official if already made public by the OIG, and a detailed description of the facts and circumstances of the investigation. The report must also include the status and disposition of the matter—including whether the matter was referred to the Department of Justice (DOJ), the date of referral, whether the DOJ declined the referral, and if so, the date of the declination. The IG Act also requires OIGs to report the details of any investigation involving a senior Government employee that was closed during the reporting period and not disclosed to the public.

- DCIS investigated allegations that a Senior Executive Service (SES) Air Force employee violated conflict of interest statutes to help an

associate gain employment and steer contracts to a preferred contractor. The investigation found no evidence of criminal misconduct; therefore, this investigation was not referred to the DOJ. DCIS closed the investigation in October 2021.

- DCIS investigated allegations that a GS-15 Army employee received kickbacks from a DoD contractor, used his position to influence contract awards, and pressured contractors to subcontract with his wife’s company. The investigation did not corroborate the allegations. DCIS referred this matter to the DOJ in May 2019 and the DOJ declined to prosecute in February 2022.
- DCIS investigated allegations that a former SES Army employee engaged in conflicts of interest and violated restrictions regarding participation in matters that were previously under his or her official responsibility. The investigation revealed that the employee appropriately consulted with agency ethics counsel and was not involved in any matters under his or her previous responsibility. In February 2022, legal counsel with Army CID’s Major Procurement Fraud Unit determined that there was no probable cause to conclude the employee violated the relevant statutes.

Subpoena Program

The DoD OIG’s authority to issue subpoenas is based on sections 6 and 8 of the IG Act. A DoD OIG subpoena request must meet three criteria:

- the subpoena can only be issued for investigations within the legal authority of the IG;
- the information sought must be reasonably relevant to the IG investigation, audit, or evaluation; and
- the subpoena cannot be unreasonably broad or unduly burdensome.

According to the IG Act, the DoD OIG can issue subpoenas to obtain business, personnel, financial, and state and local government records. Records obtained by subpoena may also be used to locate witnesses, confirm statements made by witnesses or subjects, and provide other relevant information.

Figure 5. DoD OIG Subpoenas Issued From October 1, 2021, Through March 31, 2022

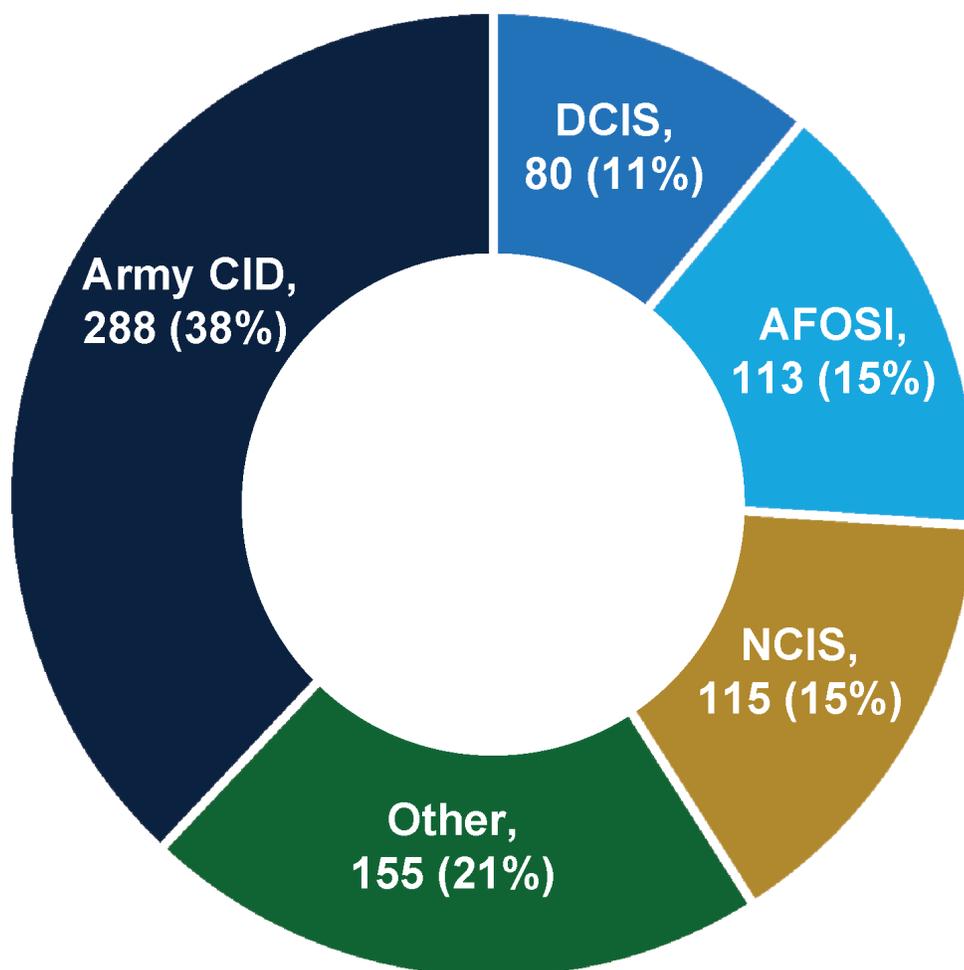
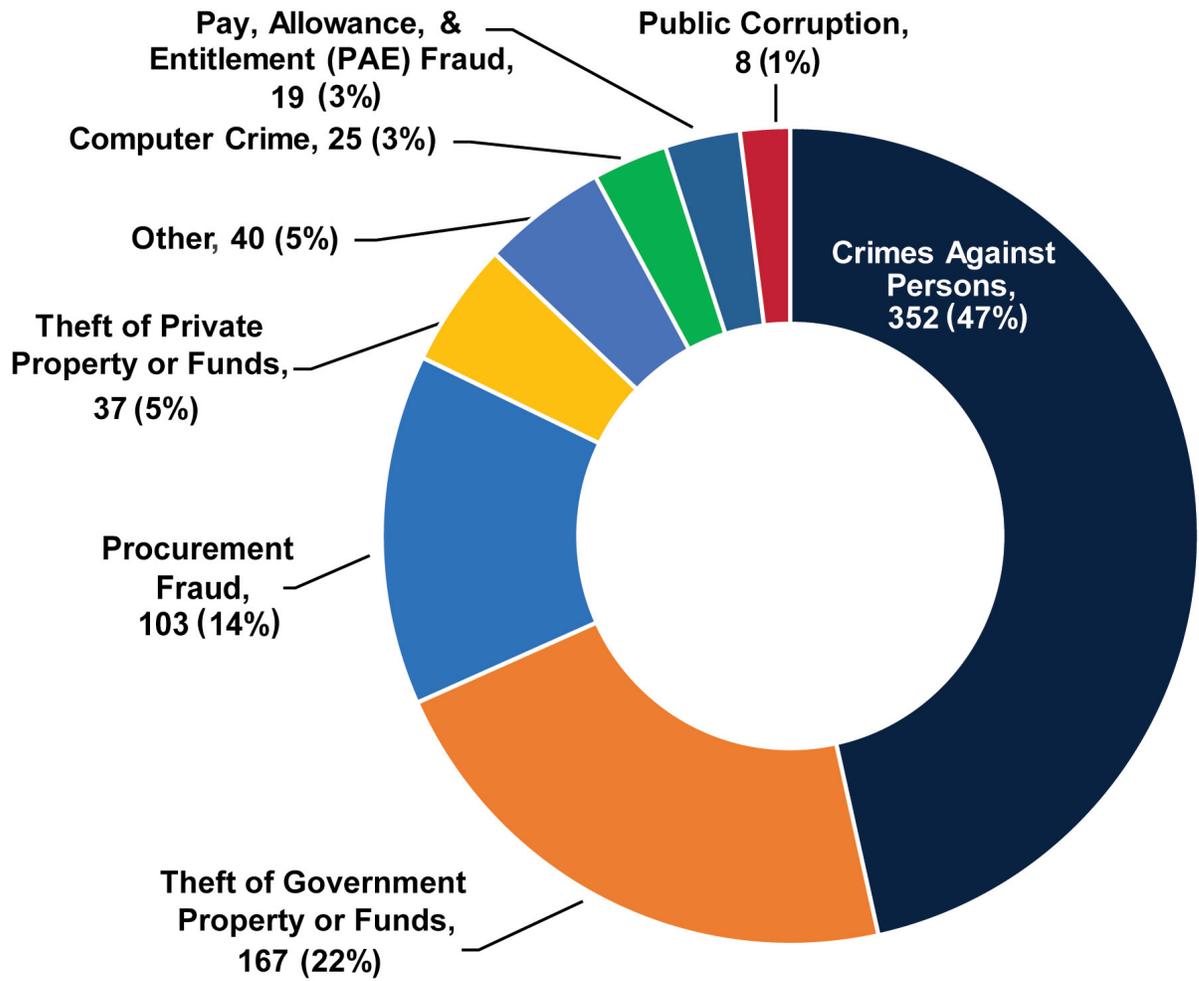


Figure 6. Subpoenas Requested From October 1, 2021, Through March 31, 2022



Note: There were no subpoenas related to National Security requested during this period.

ADMINISTRATIVE INVESTIGATIONS

The DoD OIG’s Administrative Investigations (AI) Component helps ensure ethical conduct throughout the DoD by conducting investigations and overseeing investigations of allegations of misconduct, whistleblower reprisal, and Service member restriction. The AI Component consists of the following three directorates.

- DoD Hotline
- Whistleblower Reprisal Investigations
- Investigations of Senior Officials

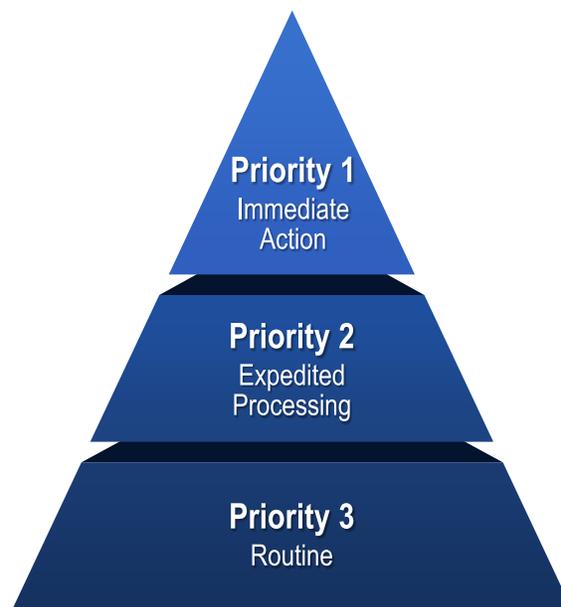
DoD Hotline

The mission of the DoD Hotline is to provide a confidential, reliable means to report, without fear of reprisal, violations of law, rule, or regulation; fraud, waste, and abuse; mismanagement; trafficking in persons; serious security incidents; or other criminal or administrative misconduct that involves DoD personnel and operations. The DoD Hotline also manages the Contractor Disclosure Program. The DoD Hotline website can be viewed at www.dodig.mil/Components/Administrative-Investigations/DoD-Hotline/

Using its priority referral process, the DoD Hotline receives and triages contacts, assigns priorities, and refers cases to various DoD Components, including the Office of the Secretary of Defense, Defense agencies and field activities, the Military Services, and other agencies outside the DoD. The DoD Hotline also refers cases to internal DoD OIG Components for audit, evaluation, or investigation. To prioritize cases for referral, the DoD Hotline uses the following criteria.

Priority 1. Immediate Action/Referred Within 1 Day

- Intelligence matters, including disclosures under the Intelligence Community Whistleblower Protection Act
- Significant issues dealing with the DoD nuclear enterprise
- Substantial and specific threats to public health or safety, pandemics, DoD critical infrastructure, or homeland defense
- Unauthorized disclosure of classified information



Priority 2. Expedited Processing/Referred Within 3 Days

- Misconduct by DoD auditors, evaluators, inspectors, investigators, and IGS
- Senior official misconduct
- Whistleblower reprisal
- Allegations originating within a designated Overseas Contingency Operation area

Priority 3. Routine/Referred Within 10 Days

- All other issues

The DoD Hotline received 9,046 contacts from the general public and members of the DoD community during this reporting period, comprising:

- 3,066 via Internet,
- 2,958 via telephone,
- 2,185 via other DoD Components and Federal agencies, and
- 837 via letter or fax.

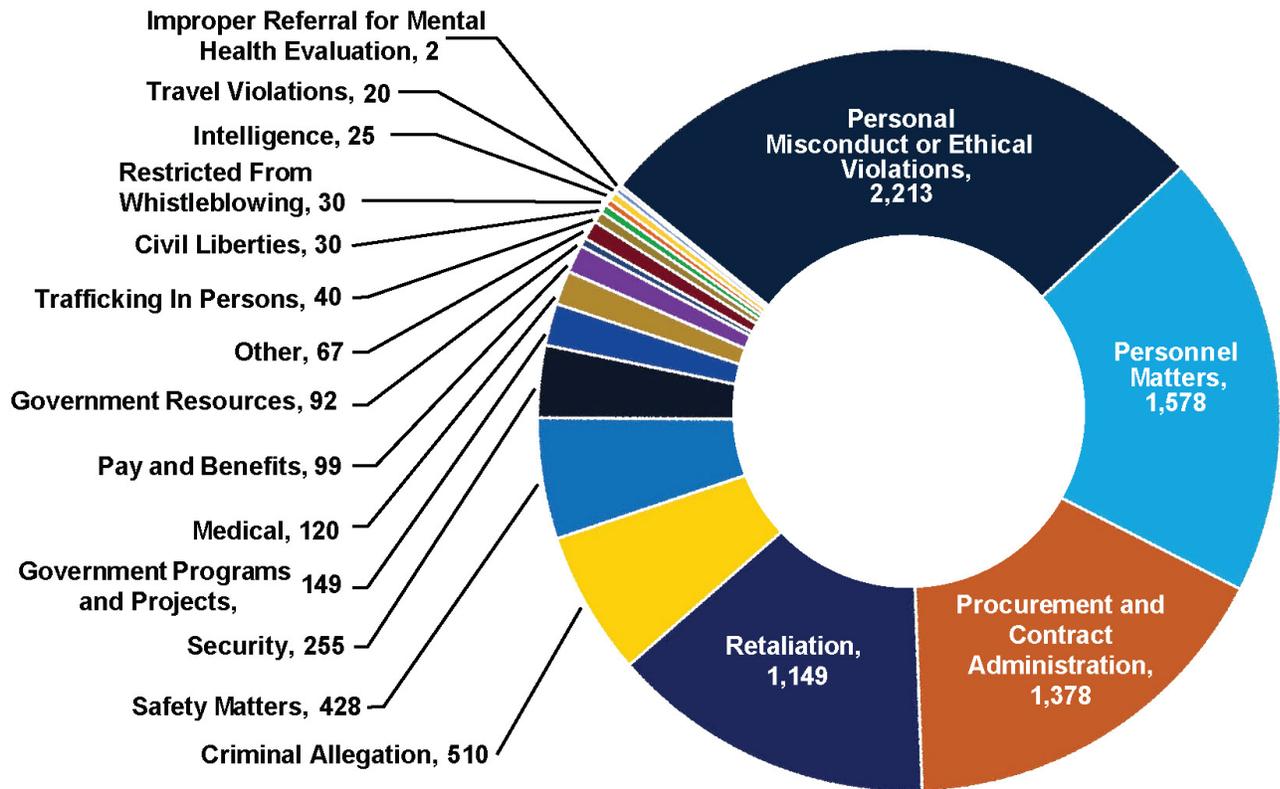
During this reporting period, the DoD Hotline’s webpages received 115,234 views, a 5-percent increase in views compared to the previous 6 months.

A DoD Hotline contact becomes a case when the DoD Hotline opens and refers the case for action or information. A case referred for action requires the receiving DoD Component to investigate. The case is not closed until the DoD Hotline receives and approves a Hotline Completion Report. A case referred for information requires only action that the recipient agency deems appropriate. The DoD Hotline closes cases referred for information upon verifying receipt of the referral by the intended agency.

During this reporting period, the DoD Hotline opened 3,485 cases and closed 3,240 cases. Of those opened cases, the DoD Hotline referred 1,550 to the Military Services, 154 to Office of the Secretary of Defense organizations, 374 to Defense agencies and field activities, 1,137 to internal DoD OIG Components, and 270 to non-DoD agencies. Some cases may be referred to multiple organizations. As of March 31, 2022, the DoD Hotline had 2,742 open cases that were opened in this and prior reporting periods.

Also during this reporting period, the majority of allegations the DoD Hotline received were related to personal misconduct and ethical violations, personnel matters, and procurement and contract administration.

Figure 7. Types of Allegations Received by the DoD Hotline From October 1, 2021, Through March 31, 2022



Coronavirus Disease–2019 Pandemic-Related DoD Hotline Contacts

The DoD OIG tracks complaints related to the coronavirus disease–2019 (COVID-19) pandemic. During this reporting period, the DoD Hotline received 448 contacts and referred 463 cases related to the COVID-19 pandemic. Allegations related to many topics, such as the Emergency Use Authorization for COVID-19 vaccines, the Military Services' handling of vaccine exemptions, and allegations regarding policy questions, teaching, and training. The most serious cases alleging that individuals were negligently exposed to or infected with COVID-19 were referred to the Centers for Disease Control and Prevention, the Defense Health Agency, and the respective DoD Component. As of March 31, 2022, none of the complaints alleging that individuals were infected with COVID-19 were substantiated.

Significant DoD Hotline Cases and Recoveries

For this reporting period, DoD Hotline inquiries resulted in recoveries of \$13.9 million of which \$13.2 million was reimbursed through the Contractor Disclosure Program.

The following provide the significant results from DoD Hotline cases completed during the reporting period.

- Following a complaint to the DoD Hotline, a Defense Information Systems Agency (DISA) OIG investigation substantiated allegations that a GS-15 employee improperly disclosed confidential information. The GS-15 instructed contracting officer's representatives to maintain contract invoices on a shared network file in violation of the Trade Secrets Act and FAR Subpart 9.505-4(b), "Obtaining access to proprietary information." In addition, this method of storing the invoices was not in accordance with the DISA "COR Supervisor Training" course guidelines. The GS-15 laterally transferred to another Federal agency before DISA management took disciplinary action. DISA management held Procurement Law Training for supervisors and contracting officer's representatives. DISA reported the substantiated allegations to the DoD Consolidated Adjudications Facility.
- Following a complaint to the DoD Hotline, a DCIS investigation substantiated an allegation that Silvus Technologies, Inc. (STI) submitted false claims for payment to the U.S. Government associated with contracts established under the Small Business Innovative Research and Small Business Technology Transfer programs. Moreover,

DCIS substantiated that the STI president and founder, who was a full-time professor at the University of California, Los Angeles, failed to disclose to the university his level of involvement in STI. STI agreed in a civil settlement to pay the U.S. Government \$435,806.75 (including \$143,636.25 in restitution and \$292,170.50 in penalties). DCIS reported the substantiated allegations to the DoD Consolidated Adjudications Facility.

- Following a complaint to the DoD Hotline, a Marine Corps OIG inquiry substantiated an allegation that a lieutenant colonel posted a video with extremist comments on social media. At a special court-martial, a military judge convicted the subject of contempt toward officials, disrespect toward a superior commissioned officer, willful dereliction of duty, failure to obey a lawful order, and conduct unbecoming an officer. Corrective actions included forfeiture of \$5,000 pay for 1 month, a letter of reprimand, and reporting the misconduct to the DoD Consolidated Adjudications Facility.

Contractor Disclosure Program

A contractor disclosure is a written disclosure by a DoD contractor or subcontractor to the DoD OIG that addresses credible evidence that the contractor or subcontractor has committed a violation in connection with the award, performance, or closeout of a contract or subcontract. Such disclosures are required by Federal Acquisition Regulation 52.203-13, "Contractor Code of Business Ethics and Conduct," a clause included in Government contracts.

Significant Contractor Disclosure Program Cost Savings and Cases

During this reporting period, the DoD OIG received 222 contractor disclosures that identified \$20.3 million in potential monetary recoveries for the Government. The majority of disclosures the DoD Hotline received through the Contractor Disclosure Program were related to mischarging labor and materials, non-compliance and mismanagement of contracts, and false testing. Additionally, we verified that, during the reporting period, contractors reimbursed \$13.2 million to the Government from disclosures submitted during prior fiscal years. Since the disclosure program began in 2008, disclosures have resulted in approximately \$429.1 million in recoveries and fines.

- A DoD contractor disclosed that a subcontractor prematurely billed the Government during a

2-year period, leading to overpayments. The contractor initiated an investigation and determined the subcontractor submitted invoices for payment before completing the work. This caused the contractor to submit invoices to the Government prematurely. The two subcontractor employees involved in the wrongdoing received written reprimands, and one of them also received a 1-week unpaid suspension. The contractor implemented measures to mitigate future occurrences. In addition, the contractor reimbursed \$1.8 million to the Government.

- A DoD contractor disclosed overcharging the Government for certain pharmaceutical and drug products during a 2-year period. The contractor conducted an inquiry and determined price discount adjustments were not applied correctly, implemented corrective measures to avoid similar mistakes in the future, and reimbursed \$557,579.79 to the Government for the overpayments.

Whistleblower Reprisal Investigations

The Whistleblower Reprisal Investigations (WRI) Directorate investigates allegations of whistleblower reprisal made by:

- members of the Armed Forces;
- appropriated fund (civilian) employees of the DoD, including members of the DoD intelligence community and DoD employees with access to classified information;
- employees of DoD contractors, subcontractors, grantees, subgrantees, and personal services contractors; and
- nonappropriated fund instrumentality employees who are paid from funds generated by Military Service clubs, bowling centers, golf courses, and other activities.

The WRI Directorate also oversees whistleblower reprisal cases handled by the Military Services or Defense agency OIGs. In addition, the WRI Directorate investigates and oversees investigations of allegations that Service members were restricted from communicating with a Member of Congress or an IG. The WRI Directorate conducts these investigations and oversight under the authority of the IG Act, Presidential Policy Directive 19, and 10 U.S.C. §§ 1034, 1587, and 4701.¹

¹ Congress transferred 10 U.S.C. § 2409 to § 4701, effective January 1, 2022.

Alternative Dispute Resolution Program

The DoD OIG's Alternate Dispute Resolution (ADR) program, managed by WRI, offers a voluntary process in which parties use mediation or facilitated settlement negotiations to mutually resolve complaints instead of going through a lengthy investigative process. Voluntary resolutions through ADR can provide timely relief for whistleblowers, help reduce the time for resolving cases, and allow limited investigative resources to be allocated to completing other investigations in a timely manner.

As neutral third parties, DoD OIG ADR attorneys facilitate the ADR process and help the parties resolve the complaint. If both parties in a complaint (the complainant and the employer) agree to participate in ADR, the DoD OIG ADR attorney helps the parties explain their interests and concerns, explore possible solutions, and negotiate a resolution. Some examples of resolution include monetary relief, expungement of negative personnel records, neutral references, re-characterizing a discharge as a resignation, temporary reinstatement until new employment is secured, agency personnel training, debt forgiveness, reassignment, and leave restoration. During the reporting period, 15 cases involving allegations of whistleblower reprisal were voluntarily resolved by the complainants and their employers through the ADR process. As of March 31, 2022, the DoD OIG had 30 ongoing cases in the ADR process.

Reprisal and Service Member Restriction Investigations

During the reporting period, the DoD OIG received 906 complaints alleging reprisal and restriction of a Service member from communicating with a Member of Congress or an IG.

WRI received 472 complaints through the DoD Hotline. In addition, the Service and Defense agency OIGs received 434 complaints that they reported to the DoD OIG.

Of the 472 complaints received by the DoD OIG during this reporting period:

- 121 were under review or investigation by the DoD OIG;
- 274 were closed without investigation because they did not raise an inference of reprisal, were untimely, they were withdrawn, or the DoD OIG referred the complainant to the Office of Special Counsel, which has primary jurisdiction over civilian reprisal complaints;
- 5 were resolved through the ADR process;

- 44 were referred to either a Service or Defense agency OIG; and
- 28 were pending in ADR at the DoD OIG.

Of the 434 complaints received at a Service or Defense agency OIG and then reported to the DoD OIG during this reporting period:

- 28 were assumed by the DoD OIG for review and investigation,
- 5 were submitted to and under review at the DoD OIG,
- 23 were closed by the DoD OIG pending notification to the complainant,
- 135 were closed by the DoD OIG and the complainant was notified, and
- 243 were still open.

Of the 835 complaints closed by the DoD OIG and the Service and Defense agency OIGs during this reporting period, some of which were received in prior reporting periods:

- 653 were closed without an investigation by the DoD OIG, Service OIG, or Defense agency OIG, because they did not raise an inference of reprisal, were untimely, or the DoD OIG referred the complainant to the Office of Special Counsel, which has primary jurisdiction over civilian reprisal complaints;
- 45 were withdrawn by the complainant;
- 15 were resolved through the ADR process; and
- 122 were closed following full investigation by the DoD OIG, Service OIG, or Defense agency OIG.

Of the 122 investigations closed, 104 involved whistleblower reprisal (10 substantiated) and 18 involved Service member restriction from communicating with a Member of Congress or an IG (7 substantiated).

There are 739 open reprisal and Service member restriction complaints with the DoD OIG and the Service and Defense agency OIGs at the end of this reporting period. Of the 739 open reprisal complaints:

- 30 were pending in the ADR process at the DoD OIG,
- 154 were under review by the DoD OIG,
- 545 were under review by a Service or Defense agency OIG, and
- 10 were submitted by a Service or Defense agency OIG to the DoD OIG for oversight and approval.

Substantiated Whistleblower Reprisal Cases Closed by the DoD OIG, Service OIGs, and Defense Agency OIGs

Of the 104 whistleblower reprisal investigations closed during the reporting period, 10 were substantiated. The following summaries describe the substantiated allegations of reprisal.

- An Army chief warrant officer recommended that an Army sergeant first class (SFC) be removed from the Warrant Officer Career College program in reprisal for the SFC's protected communications to members of the chain of command and an equal opportunity adviser. The SFC alleged gender discrimination by course instructors and a breach of test integrity. Corrective action is pending.
- A Defense agency SES manager curtailed an assignment and denied a cash award to a subordinate civilian employee in reprisal for the subordinate's disclosure of gross mismanagement to agency officials and their agency OIG. Agency management took no corrective action against the SES manager because the SES manager resigned. The command issued the cash award to the civilian employee.
- An Army National Guard SFC threatened an Army National Guard sergeant with non-judicial punishment under the Uniform Code of Military Justice or other adverse administrative personnel actions in reprisal for the sergeant's protected communication to an IG seeking assistance to resolve a toxic work environment. Corrective action is pending.
- An Air Force major threatened to write a weak annual performance evaluation for a subordinate Air Force captain in reprisal for the captain's protected communication to the Air Force Office of Special Investigations alleging that the major threatened to whip the captain's child with a belt. Corrective action is pending.
- In a related case, the same Air Force major verbally threatened to weaken the performance comments and recommendations in another Air Force captain's officer performance evaluation in reprisal for the captain making a protected communication to a member of the chain of command about the threat the major made to physically discipline the child of another Air Force captain. Corrective action is pending.
- An Air Force lieutenant colonel issued a letter of reprimand to an Air Force staff sergeant, and an Air Force senior master sergeant influenced the

lieutenant colonel to give the staff sergeant the letter of reprimand, in reprisal for filing an OIG complaint regarding the senior master sergeant targeting the staff sergeant's career and an equal opportunity complaint against the lieutenant colonel for creating a hostile work environment. The lieutenant colonel received a verbal counseling and the master sergeant received a letter of reprimand.

- A Navy chief petty officer requested the revocation of a Navy seaman apprentice's computer access in reprisal for the seaman apprentice making protected communications to a Navy lieutenant commander about the chief petty officer's discrimination against the seaman apprentice based on gender and disability. Corrective action is pending.
 - A Navy commander refused to endorse a favorable, concurrent periodic (annual) performance report for a Navy Reserve chief petty officer in reprisal for the chief petty officer making protected communications to the commander and another higher-level commander. The commander also refused to remove three previously issued adverse counselings from the chief petty officer's unit-level and official personnel records that the chief petty officer believed were unjustified and unsupported. Corrective action is pending.
 - An Army National Guard major initiated an involuntary early release from deployment, removed access to the Defense Travel System, threatened an Article 15, changed duties, and influenced non-renewal of orders for an Army National Guard specialist. These actions were in reprisal for the specialist making protected communications to members of the chain of command, an investigating officer, and an IG regarding unfair treatment, false statements, travel fraud, and reprisal. Corrective action is pending.
 - An Army Reserve lieutenant colonel disapproved an Army Reserve staff sergeant's reenlistment in reprisal for the staff sergeant making protected communications to the brigade commander regarding issues with the lieutenant colonel and battalion staff, and about a swastika-type flag hanging in the lieutenant colonel's office. Corrective action is pending.
- Substantiated Service Member Restriction Cases Closed by the DoD OIG, Service OIGs, and Defense Agency OIGs**
- Of the 18 investigations closed during the reporting period, 7 substantiated Service member restriction. The following are descriptions of the substantiated allegations of Service member restriction closed during the period.
- An Air Force Reserve lieutenant colonel restricted an Air Force Reserve senior airman from making further communications with Members of Congress after the senior airman filed a congressional complaint. The senior airman alleged that the lieutenant colonel stated, "You have poop on your face for doing this." The lieutenant colonel received a letter of counseling.
 - An Army lieutenant colonel restricted an Army captain from making further communications with an IG after the captain filed a complaint against the lieutenant colonel. An Army IG investigation found the lieutenant colonel told the captain that the lieutenant colonel lost trust in the captain after the captain filed an IG complaint. The lieutenant colonel received verbal counseling. This investigation was initiated following a complaint filed with the DoD Hotline.
 - An Army National Guard sergeant first class attempted to restrict an Army National Guard sergeant from making a lawful communication with an IG. The sergeant submitted an e-mail request to meet with the IG in person to discuss issues with the work environment. The sergeant first class became aware of the e-mail and asked the sergeant via text message what the e-mail was about. The sergeant responded, "Every soldier has a right to go to the IG." The sergeant first class then texted, "Yes, but not without addressing with your command first and then lying to a senior non-commissioned officer about it. Both you did. You are not supposed to skip your chain of command before going to the IG." Corrective action is pending.
 - An Air Force supervisory captain restricted an Air Force captain from making lawful communications with an IG or a Member of Congress. The supervisory captain stated in a counseling memorandum for record that the subordinate captain must "immediately discontinue sharing concerns with ... all outside entities," after the subordinate captain sought assistance in resolving training issues. Additionally, the

counseling memorandum limited the subordinate's access to the IG only to situations when "you feel your supervisor is being discriminatory, unethical, or immoral." Corrective action is pending.

- An Army command sergeant major restricted an Army SFC from making or preparing to make a lawful communication with an IG or a Member of Congress. During a recorded counseling session with the complainant, the supervisor, and the command sergeant major, the command sergeant major stated, "You can't just say I'm gonna see the IG, unless there is one way—if I've done something to you directly. [If the supervisor] and I have done something to you directly, then you can go to the commander and first sergeant ... before you go to EO or IG, okay. But you still need to advise us." As a result, the SFC took the words literally as a direct order and felt restricted from seeking IG assistance. Corrective action is pending.
- An Army National Guard colonel restricted an Army National Guard staff sergeant and other personnel from communicating with an IG by issuing guidance instructing office personnel to forward IG requests for information and assistance to leadership and not to answer the IG directly. Corrective action is pending.
- An Air Force chief master sergeant, senior master sergeant, and master sergeant restricted an Air Force staff sergeant by telling the staff sergeant that complaining to an IG was detrimental to their unit, it lowered morale, the staff sergeant might be reprimanded, and that all complaints should be brought to leadership first. The chief master sergeant received a letter of counseling, the senior master sergeant received a letter of reprimand, and the master sergeant received a letter of counseling.

Corrective and Remedial Actions Reported During the Period for Substantiated Reprisal Cases Closed in Prior Reporting Periods

The following are remedial and corrective actions reported during this reporting period to the DoD OIG by DoD Components for substantiated reprisal cases that were closed in prior reporting periods.

- An Air Force major issued an Air Force senior airman a career-limiting enlisted performance report in reprisal for the senior airman's protected communications regarding unlawful discrimination. The major received a letter of counseling.
- A Navy lieutenant commander removed a Navy petty officer second class's ability to deploy and precluded the petty officer from deploying in support of the unit's primary mission supporting

submarine operations in reprisal for the petty officer's protected communications to the equal opportunity officer regarding harassment and discrimination based on gender. The lieutenant commander received a written reprimand. This investigation was initiated following a complaint filed with the DoD Hotline.

Corrective Actions Reported During the Period for Substantiated Service Member Restriction Cases Closed in Prior Reporting Periods

The following is a corrective action reported during this reporting period to the DoD OIG by DoD Components for substantiated Service member restriction cases that were closed in prior reporting periods.

- An Air National Guard master sergeant provided guidance during a staff meeting that restricted unit personnel from going to the OIG with complaints during unit training assembly. The master sergeant received a letter of reprimand.

Substantiated Reprisal Cases Closed in Prior Reporting Periods for Which Management Decided Not to Take Corrective Action

The DoD did not decline to take action on any cases during this reporting period.

Untimely Departmental Responses to Substantiated Whistleblower Reprisal Investigations

During this reporting period, there were no cases to which the DoD failed to respond within 180 days of receiving the report of investigation from the relevant OIG or responded after more than 180 days elapsed.

Whistleblower Reprisal Investigations Closed as Not Substantiated Involving Subjects in the Grade of O-6 and Above, or Federal Employees in Grades GS-15 and Above

The following are all whistleblower reprisal investigations closed as not substantiated involving subjects who are commissioned officers at or above the pay grades of O-6, employees who are GS-15 and above, and non-GS employees making 120 percent or more of the minimum GS-15 rate of pay.

- A nonappropriated fund program operations specialist (NF-4) alleged that an Army colonel and an Army GS-15 employee did not select the NF-4 for promotion, initiated a retaliatory investigation, and placed the employee on telework in reprisal after the NF-4 made protected communications to members of the NF-4's chain of supervision.

The NF-4's protected communications related to allegations that another employee committed time and attendance and childcare fund fraud. This investigation was initiated following a complaint filed with the DoD Hotline.

- A General Government-14 (GG-14) employee alleged that a Navy captain and a GS-15 removed the GG-14's duties, created a hostile work environment, and issued the GG-14 a less-than-favorable performance evaluation in reprisal after the GG-14 reported security concerns and questionable intelligence activities to members of the chain of command, security officials, intelligence oversight officials, and an IG. This investigation was initiated following a complaint filed with the DoD Hotline.

Service Member Restriction Investigations Closed as Not Substantiated Involving Subjects in the Grade of O-6 and Above, or Federal Employees in Grades GS-15 and Above

No Service member restriction investigations were closed as not substantiated involving subjects who are commissioned officers at or above the pay grades of O-6 or employees who are GS-15 and above during the reporting period.

Whistleblower Protection Coordinator

The Whistleblower Protection Coordinator (WPC) employs a comprehensive strategy to educate all DoD employees about prohibitions on retaliation for protected disclosures and remedies for retaliation. DoD employees include Service members, defense contractors, subcontractors, grantees, sub-grantees, civilian appropriated fund and nonappropriated fund instrumentality employees, and employees within the DoD intelligence community. The comprehensive education strategy includes the use of media platforms, face-to-face engagements, and training packages to:

- educate DoD employees about retaliation, including the means by which employees may seek review of any allegation of reprisal, and educate employees about the roles of the OIG, Office of Special Counsel, Merit Systems Protection Board, and other Federal agencies that review whistleblower reprisal;
- provide general information about the timeliness of such cases, the availability of any alternative dispute mechanisms, and avenues for potential relief;

- help the DoD OIG promote timely and appropriate handling and consideration of protected disclosures and allegations of reprisal, to the extent practicable; and
- help the DoD OIG facilitate communication and coordination with the Office of Special Counsel, the Council of the Inspectors General on Integrity and Efficiency, Congress, and other agencies that review whistleblower reprisals about the timely and appropriate handling and consideration of protected disclosures, allegations of reprisal, and general matters regarding the implementation and administration of whistleblower protection laws, rules, and regulations.

During this reporting period, the WPC continued to provide information to DoD employees regarding the whistleblower protection statutes and avenues they may seek for review of reprisal allegations. The WPC engaged with 1,178 contacts and recorded 12,852 visits to the WPC and Whistleblower Reprisal Complaint and Investigation webpages on the DoD OIG website.

In addition, the WPC, in coordination with DoD OIG subject matter experts, produced a video to educate the DoD community regarding the right to report fraud, waste, abuse, and misconduct to the appropriate authorities without fear of retaliation. Designed to be used as a training aid, the 21-minute video addresses the significant role that whistleblowers play in the DoD, covers whistleblower protection statutes and the various agencies involved in addressing whistleblower reprisal allegations, and explains the role of the WPC. For maximum exposure, the Council of the Inspectors General on Integrity and Efficiency shared this video throughout the OIG community.

Investigations of Senior Officials

The DoD OIG's Investigations of Senior Officials (ISO) Directorate investigates allegations of misconduct against the most senior DoD officers (three-star general and flag officers, and above), DoD political appointees, senior officials in the Joint or Defense Intelligence Community, and SES members, as well as allegations not suitable for assignment to Service or Defense agency OIGs.

CORE MISSION AREAS

The ISO Directorate also conducts oversight reviews of Service and Defense agency OIG investigations of senior official misconduct. These reviews involve active duty, retired, Reserve, or National Guard military officers in the rank of one-star general or flag officer and above; officers selected for promotion to the grade of one-star general or flag officer whose names are on a promotion board report forwarded to the Military Department Secretary; SES members; and Defense Intelligence SES members, Defense Intelligence Senior Leaders, and political appointees within the DoD.

The WRI Directorate investigates allegations of reprisal involving senior officials and oversees DoD Component investigations of these allegations.

As of March 31, 2022, the DoD OIG had 536 open senior official cases. From October 1, 2021, through March 31, 2022, the DoD OIG received 533 complaints

of senior official misconduct and closed 457 cases. Of the 457 cases closed, 416 were closed after an intake review was performed, which includes complaints that were closed upon the initial review and complaints that were closed after a complaint clarification interview with the complainant and other limited investigative work. The remaining 41 cases were closed following a formal investigation by the DoD OIG, Service OIGs, Defense agency OIGs, or other organizations. Each investigation by a Service OIG, Defense agency OIG, or other organization was subject to an oversight review by the DoD OIG. In eight of the formal investigations, allegations of misconduct were substantiated.

Table 1 shows the number of complaints open on and received since October 1, 2021, and the number of cases closed, substantiated, and still open as of March 31, 2022.

Table 1. Senior Official Complaints Open, Received, and Closed From October 1, 2021, Through March 31, 2022

Service or Agency in Which the Allegations Occurred	DoD OIG Workload		Cases Closed from October 1, 2021 – March 31, 2022				Cases Remaining Open as of March 31, 2022			
	Cases Open on October 1, 2021	Complaints Received Since October 1, 2021	Closed at DoD OIG After Intake Review	DoD OIG Investigations	DoD OIG Oversight Review of Component Investigations	Substantiated Investigations ¹ (Substantiation Rate ²)	DoD OIG Intakes	DoD OIG Investigations	DoD OIG Oversight Review of Component Investigations	Cases With Components
Air Force	36	79	55	0	3	2 (67%)	39	0	2	15
Army	118	119	109	0	14	2 (14%)	63	1	0	51
Marine Corps	25	49	41	0	4	1 (25%)	13	0	0	16
Navy	94	131	94	0	5	0 (0%)	47	1	2	76
CCMD ³ / Defense Agency/ Other	187	155	117	2	13	3 (20%)	97	8	14	91
Total	460	533	416	2	39	8 (20%)	259	10	18	249

¹ These include both DoD OIG and Component Investigations.

² The substantiation rate is a percentage that equals the Substantiated Investigations divided by the total number of DoD OIG Investigations and DoD OIG Oversight Review of Component Investigations.

³ CCMD is the acronym for combatant command.

Senior Official Name Checks

DoD officials submit name check requests to the DoD OIG to determine whether the DoD OIG has any reportable information when senior officials within the DoD are pending confirmation by the Senate; being considered by the Military Services for promotion; or being considered by the Military Services and DoD Components for awards (including Presidential Rank Awards), assignment, or retirement. The DoD OIG processed 13,975 name checks during this reporting period.

Substantiated or Significant Senior Official Cases Closed by the DoD OIG

The DoD OIG did not close any substantiated senior official cases during the reporting period. The DoD OIG closed one significant senior official case during the reporting period and published the results in the following report.

Review of the Department of Defense's Role, Responsibilities, and Actions to Prepare for and Respond to the Protest and Its Aftermath at the U.S. Capitol Campus on January 6, 2021

The DoD OIG initiated a review of the DoD's role, responsibilities, and actions to prepare for and respond to the protest and its aftermath at the U.S. Capitol Campus on January 6, 2021. The DoD OIG concluded that the actions the DoD took before January 6, 2021, to prepare for the planned protests in Washington, D.C., on January 5 and 6, 2021, were appropriate, supported by requirements, consistent with the DoD's roles and responsibilities for Defense Support of Civil Authorities (DSCA), and compliant with laws, regulations, and other applicable guidance. The DoD OIG also concluded that the DoD's actions to respond to the U.S. Capitol Police request for assistance on January 6, 2021, were appropriate, supported by requirements, consistent with the DoD's roles and responsibilities for DSCA, and compliant with laws, regulations, and other applicable guidance. Specifically, the DoD OIG determined that DoD senior official decisions and DoD actions taken in response to the civil disturbance at the U.S. Capitol Campus on January 6, 2021, were reasonable in light of the circumstances that existed on that day and requests from Washington, D.C., officials and the U.S. Capitol Police. Finally, the DoD OIG determined that DoD officials did not delay or obstruct the DoD's response to the U.S. Capitol Police requests for assistance on January 6, 2021. Despite these conclusions, the DoD OIG made several observations and recommendations

regarding how the DoD could improve its command structure, command and control architecture, communications systems, planning, and training during future DSCA missions in Washington, D.C.

Report No. DODIG-2022-039

Substantiated or Significant Senior Official Cases Closed by Service and Defense Agency OIGs

Service and Defense agency OIGs substantiated six significant senior official cases during the reporting period.

- An SES member engaged in a pattern of harassing and unprofessional conduct toward two female subordinate employees. The SES member's conduct interfered with the employees' ability to perform their jobs and created a work environment in which the employees felt they needed to avoid personal interactions with the SES member to avoid further harassment. The SES member received a suspension without pay. This investigation was initiated following a complaint filed with the DoD Hotline.
- An Air National Guard brigadier general wrongfully encouraged or requested subordinates to perform activities other than those required in their performance of official duties. The brigadier general asked subordinates to drive him to medical appointments during the duty day without reimbursement, take his mother grocery shopping, and stop at a credit union to withdraw cash for personal use. The brigadier general also failed to comply with annual information assurance training. The brigadier general received a letter of admonishment. This investigation was initiated following a complaint filed with the DoD Hotline.
- An Army lieutenant general demonstrated counterproductive leadership and created a toxic environment. The lieutenant general used inappropriate language and made recurring negative comments about senior Army officials, peers, and subordinates. The lieutenant general was removed from his assignment, received a written reprimand, and reverted to the grade of major general.
- A Highly Qualified Expert failed to maintain high standards of integrity and conduct while assigned as a senior mentor by engaging in an unprofessional and sexual relationship with a female Air Force civilian employee. The Highly Qualified Expert resigned.

- A Marine Corps major general failed to safeguard classified information by including classified material by compilation in his autobiography and storing it on an unclassified network. The major general received a letter of counseling.
- An Army brigadier general exhibited counterproductive and toxic leadership behaviors and failed to foster a healthy organizational climate. The brigadier general expressed contempt for her staff, berated supervisors and subordinates, and yelled at employees. The brigadier general received a written reprimand.

Senior Official Cases Not Substantiated by the DoD OIG

The DoD OIG closed one senior official case that was not substantiated during the reporting period. The DoD OIG published the results of this case in the following report.

Review of the Selection Process and Administrative Leave of the Former National Security Agency General Counsel

The DoD OIG reviewed the process to select Michael J. Ellis, then-Deputy Assistant to the President and Senior Director for Intelligence Programs, National Security Council, for the civil service position of the National Security Agency (NSA) General Counsel. The DoD OIG also reviewed the circumstances regarding the NSA Director's placement of Mr. Ellis on administrative leave pending an NSA inquiry into alleged security incidents involving Mr. Ellis. The DoD OIG concluded that there was no improper influence or failure to comply with DoD guidance in the process and decision to select Mr. Ellis as the NSA General Counsel. None of the witnesses involved in the hiring process, including the selecting official, indicated that they were under any pressure by the former White House administration or anyone else to select Mr. Ellis. The DoD OIG also determined that the NSA Director's placement of Mr. Ellis on administrative leave pending the results of an inquiry into allegations of security incidents involving Mr. Ellis was appropriate and within his authority. The DoD OIG made two recommendations, including that the Office of the Under Secretary of Defense for Intelligence and Security review the allegation and supporting material that Mr. Ellis improperly handled classified information on two occasions to determine what, if any, further actions the NSA or another agency should

take regarding this allegation. This process review was initiated following a DoD Hotline referral of numerous congressional requests.

Report No. DODIG-2022-002

Administrative Investigations Outreach and Training

Whistleblower Reprisal Investigations Course

AI held five virtual Whistleblower Reprisal Investigations courses for Military Service, Defense agency, and other Federal agency IG representatives. The courses discussed the history and content of whistleblower statutes; how to conduct a thorough complaint intake, gather evidence, conduct an interview, and write reports; and procedures for how to close a case.

Contractor Whistleblower Reprisal Investigations Course

AI delivered a Contractor Whistleblower Reprisal Investigations course that focused on the history and content of the contractor whistleblower statute; how to conduct a thorough complaint intake, gather evidence, conduct an interview, and write reports; and procedures for how to close a case. The course is intended to help ensure consistent investigative practices throughout DoD Components and prepare investigators to complete timely and high-quality investigative products.

Hotline Working Groups

The DoD Hotline hosted virtual Hotline Working Group (HWG) meetings on December 15, 2021, and March 24, 2022. The December meeting included 114 attendees from 40 DoD agencies and 9 external Federal agencies. The HWG discussed the implementation of the newly published policy memorandum IGDPM 2021-6, "Authority to Release the Identity and Information of DoD Office of Inspector General Complainants and Witnesses," and updates from the Council of the Inspectors General on Integrity and Efficiency HWG. The HWG also discussed the rollout of the Defense Case Activity Tracking System Enterprise to external components; introduction of the DoD OIG's new Diversity and Inclusion and Extremism in the Military Component; DoD Hotline point of contact changes; case referral and Hotline Completion Report procedures; and the DoD Consolidated

Adjudications Facility reporting requirement. The March HWG meeting included 139 attendees from 46 DoD agencies and 18 external Federal agencies. The HWG discussed Hotline Completion Reports, including extension requests, memorandums of deficiency, legal sufficiency reviews, and the status of received Hotline Completion Reports. The HWG also covered substantiated cases, monetary value, cost savings, Component reports, case status requests, extension requests, and naming conventions for Hotline Completion Reports sent to the Defense Case Activity Tracking System Enterprise. Other topics included remote work for OIGs; distributing DoD Hotline contact information; rules, regulations, and policy for the use of controlled unclassified information; and best practices for DoD Hotline personnel, including a career ladder for DoD Hotline personnel, stress management, and methods for questioning complainants.

OVERSEAS CONTINGENCY OPERATIONS

The DoD OIG's Overseas Contingency Operations (OCO) Component supports the DoD IG's Lead Inspector General responsibilities to coordinate and report on oversight of overseas contingency operations. The DoD IG, as the designated Lead IG, coordinates with the senior representatives from the Department of State (DoS) OIG, the U.S. Agency for International Development (USAID) OIG, and other OIGs to fulfill responsibilities to coordinate oversight, develop interagency strategic oversight plans, and produce quarterly reports.

According to section 8L of the IG Act, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Chair must designate a Lead IG not later than 30 days after receiving notification from the Secretary of Defense of an OCO that is expected to exceed or has exceeded 60 days, or after the commencement or designation of an OCO has otherwise exceeded 60 days. The Lead IG must be designated from among the IGs for the DoD, DoS, and USAID.

The OIGs for these agencies are responsible for staffing and supporting the Lead IG, ensuring that they provide comprehensive oversight of and reporting on all aspects of the OCO. Specified Lead IG requirements and authorities cease at the end of the first fiscal year after the commencement or designation of the overseas contingency operation in which the total

amount appropriated for the contingency operation is less than \$100 million.

During this reporting period, the Lead IG agencies issued reports on three OCOs—Operation Inherent Resolve (OIR), Operation Freedom's Sentinel (OFS), and Operation Enduring Sentinel (OES). OES is the DoD's new mission in Afghanistan, initiated after OFS ended at the end of September 2021. Lead IG authorities and responsibilities for OFS will continue through September 30, 2022; until then, the Lead IG and partner agencies will continue to conduct oversight and report on the OFS mission.

The OIR mission is to train, advise, and assist partner forces until they can independently defeat Islamic State of Iraq and Syria (ISIS) in designated areas of Iraq and Syria, to set conditions for long-term security cooperation frameworks. The U.S. counter-ISIS strategy includes support to military operations associated with OIR, as well as diplomacy, governance, security programs and activities, and humanitarian assistance.

OFS had two complementary missions: (1) the U.S. counterterrorism mission against al-Qaeda, ISIS-Khorasan (ISIS-K), and their affiliates in Afghanistan; and (2) the North Atlantic Treaty Organization (NATO)-led Resolute Support mission (Resolute Support) to train, advise, and assist Afghan security forces. In August 2021, the United States withdrew all military, diplomatic, and humanitarian assistance personnel from Afghanistan. OFS ended on September 30, 2021.

OES aims to combat terrorist groups such as al-Qaeda and ISIS-K through efforts launched and directed from locations outside Afghanistan, referred to as "over-the-horizon" operations. The OES mission also includes continued support to DoS and other U.S. Government agency efforts to evacuate American citizens and other designated persons from Afghanistan, as well as the DoS's continued diplomatic engagement with Afghanistan and Central Asian and South Asian regional partners. On October 1, 2021, the Secretary of Defense designated OES and supporting operations as contingency operations, and on November 30, 2021, the CIGIE Chair designated the DoD IG as the Lead IG for this operation.

Quarterly Reporting

The three Lead IG agencies publish a quarterly report to Congress for each OCO with a designated Lead IG. The reports discuss operations and ongoing and planned oversight work conducted by the Lead IG and its partner agencies.

During this reporting period, the three Lead IG agencies published unclassified quarterly reports on OIR, OFS, and OES. The DoD OIG also published classified appendixes for OIR and OFS in November 2021, covering fourth quarter FY 2021, and provided those appendixes to relevant agencies and congressional committees. Restrictions imposed in response to a resurgence of COVID-19 prevented the Lead IG agencies from preparing classified appendixes for OIR and OFS, and OES during the first half of the reporting period. Lead IG agencies resumed classified reporting on OIR, OFS, and OES during second quarter FY 2022. All Lead IG quarterly reports can be accessed online at <https://www.dodig.mil/Reports/Lead-Inspector-General-Reports/>.

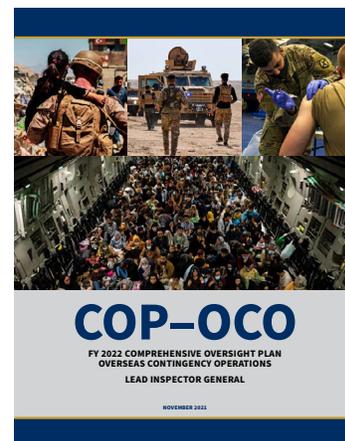
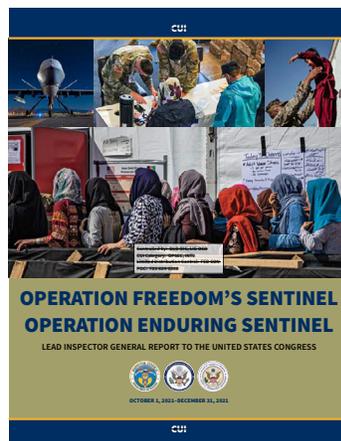
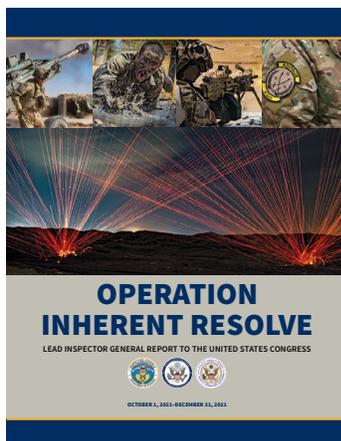
Lead IG Oversight Planning and Coordination

The Lead IG agencies coordinate their oversight through the quarterly OCO Joint Planning Group. This quarterly meeting informs planning activities and coordinates projects among oversight entities. It serves as a venue to coordinate audits, inspections, and evaluations for OIR, OFS, and OES, as well as other projects related to other Lead IG oversight activities.

The group is also a forum for information sharing and coordination of the broader whole-of-government oversight community, including the Military Service IGs and Service audit agencies, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction, and OIGs from the Departments of Justice, Treasury, and Homeland Security. The DoD OIG Deputy Inspector General for OCO is the Chair of the OCO Joint Planning Group.

The collapse of the Afghan government and its armed forces in August 2021 presented challenges to the IG community's ability to conduct oversight of U.S. efforts related to Afghanistan. During the reporting period, Lead IG agencies and their partners continued several oversight projects related to the evacuation, relocation, and resettlement efforts of Afghans stemming from the U.S. withdrawal. The Lead IG community continues to ensure a coordinated, whole-of-government approach to oversight of U.S. Government activity related to Afghanistan through the Joint Planning Group.

The Lead IG agencies—the DoD, DoS, and USAID OIGs—develop and carry out joint strategic plans for comprehensive oversight of each OCO. Through this coordination, the agencies develop an annual compendium of all ongoing and planned oversight projects called the Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO). The COP-OCO, discussed below, contains the joint strategic oversight plans for OIR and OFS, as well as other projects related to previous Lead IG contingency operations.



Comprehensive Oversight Plan for Overseas Contingency Operations

Pursuant to section 8L of the IG Act, the Lead IG develops and implements a joint strategic plan to guide comprehensive oversight of programs and operations for each OCO. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects. The Lead IG issued the most recent plan, the FY 2022 COP-OCO, to Congress in November 2021.

The FY 2022 COP-OCO describes projects that the Lead IG agencies and the OCO Joint Planning Group members expect to conduct during FY 2022. This joint planning process provides whole-of-government oversight of contingency operations, and represents an unprecedented interagency model. This is the 8th annual joint strategic oversight plan from the Lead IG. This comprehensive oversight plan contains ongoing and planned oversight projects for FY 2022, some of which apply to multiple OCOs. The projects are informed by past oversight work and management challenges identified by the Lead IG agencies and partner agencies.

Lead IG Oversight Work

During the reporting period, the COVID-19 pandemic affected the Lead IG agencies' ability to audit and evaluate OCOs. The evacuation of most deployed staff from the areas of operations and host country-imposed travel restrictions led to delay, suspension, revision, or deferment of some Lead IG oversight work.

Despite these limitations, the Lead IG agencies published 36 reports and management advisories on oversight projects during this reporting period. Table 2 lists the final report title, report number, and date of issuance for the 4 reports and 12 management advisories that the DoD OIG completed during the reporting period for OIR and OFS. The report summaries for these projects are included in the Audit, Evaluations, or Other Oversight Matters sections of this report.

Of note during this reporting period, the DoD OIG issued 11 management advisories related to relocation of Afghan evacuees at DoD facilities in Germany and throughout the United States as part of Operation Allies Refuge and Operation Allies Welcome.

Table 2. Lead IG Oversight Reports Issued by the DoD OIG From October 1, 2021, Through March 31, 2022

Report	Report Number	Date Issued
Department of Defense Office of Inspector General		
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana	DODIG-2022-070	March 9, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico	DODIG-2022-067	March 3, 2022
Management Advisory on the Lack of Memorandums of Agreement for DoD Support for the Relocation of Afghan Nationals	DODIG-2022-066	March 1, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas	DODIG-2022-064	February 16, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin	DODIG-2022-063	February 15, 2022
Evaluation of the Screening of Displaced Persons from Afghanistan	DODIG-2022-065	February 15, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey	DODIG-2022-059	February 2, 2022
Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan	DODIG-2022-058	February 1, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia	DODIG-2022-055	January 20, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia	DODIG-2022-051	January 5, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia	DODIG-2022-050	January 5, 2022
Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks	DODIG-2022-045	December 17, 2021
Management Advisory: DoD Support For The Relocation of Afghan Nationals at Ramstein Air Base	DODIG-2022-040	November 29, 2021
Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense’s Law of War Policies	DODIG-2022-038	November 16, 2021
Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility	DODIG-2022-006	November 1, 2021
Management Advisory: Internal Control Weaknesses in the Global Combat Support System-Army and the Army Enterprise System Integration Program	DODIG-2022-003	October 15, 2021

Lead IG Investigations

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigations related to OCOs during the reporting period. Since the August withdrawal of U.S. forces from Afghanistan, DCIS and investigative components of other Lead IG agencies have been working on OCO-related cases from offices in Bahrain, Germany, Kuwait, Qatar, and the United States.

During this reporting period, Lead IG investigative agencies coordinated on 78 open OIR-related investigations and 56 open OFS and OES-related investigations. The open investigations involve allegations of procurement and grant fraud, corruption, computer intrusion, theft, and human trafficking. The Lead IG agencies and partners continue to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which comprises representatives from DCIS, the Lead IG agencies, and their partners. During this reporting period, the Fraud and Corruption Investigative Working Group conducted 147 fraud awareness briefings for 1,253 participants.

Lead IG Hotline Activities

Each Lead IG agency has a dedicated hotline to receive complaints and contacts specific to its agency. However, the DoD OIG has assigned a DoD Hotline investigator to coordinate contacts received from the Lead IG agencies and others, as appropriate. During the reporting period, the investigator opened 101 cases related to OIR and 65 cases related to OFS and OES. The DoD Hotline referred these cases within the DoD OIG, to the Lead IG agencies, or to other investigative organizations for review and investigation as appropriate. The majority of the cases opened during the reporting period related to misconduct, criminal allegations, and whistleblower reprisal.

DIVERSITY AND INCLUSION AND EXTREMISM IN THE MILITARY

The DoD OIG's Diversity and Inclusion and Extremism in the Military (DIEM) Component coordinates comprehensive oversight of the policies, programs, systems, and processes regarding diversity and

inclusion in the DoD and the prevention of and response to supremacist, extremist, and criminal gang activity in the Armed Forces. DIEM coordinates internally with other DoD OIG Components and externally with the Office of the Secretary of Defense, Military Departments, and other DoD Components to develop oversight plans and coordinate audits, evaluations, and investigations.

Reporting Requirements

DIEM has statutory reporting requirements that include preparing semiannual and occasional reports to the Secretary of Defense and publishing annual reports to the congressional committees on the Armed Forces. During the reporting period, DIEM issued the following report.

Annual Report Regarding DoD Progress on Implementing FY 2021 NDAA Section 554 Requirements Involving Prohibited Activities of Covered Armed Forces

This report addressed the DoD's progress toward implementing standardized policies and processes for reporting and tracking allegations of prohibited activities, as directed by section 554 of the FY 2021 National Defense Authorization Act. Section 554 requires the Secretary of Defense to establish standard policies, programs, systems, and processes that ensure that the DoD OIG receives all allegations and related information that a member of a covered Armed Force has engaged in prohibited activity. In addition, section 554 requires the Secretary of Defense to provide data to enable the DoD OIG to document and track the total number of investigations and inquiries conducted because of these allegations, the outcome of those investigations and inquiries, and any action taken.

The DoD OIG determined that the DoD took initial steps to fulfill section 554 requirements. However, the DoD OIG also concluded that the Secretary of Defense had not yet established or implemented standard policies to report and track prohibited activities, including supremacist and extremist activity, as required by law. Similarly, the Military Departments have current or planned initiatives to improve prohibited activity tracking and reporting; however, data collection across the Military Departments was inconsistent, and Military Department officials reported issues with compiling and validating their data and, in some cases, reported conflicting numbers. Until the DoD establishes DoD-wide policy for tracking

and reporting allegations of prohibited activities, the DoD will continue to have inconsistent tracking of disciplinary actions against Service members for participation in extremist organizations and activities; problems identifying and collecting data from multiple, decentralized systems; and difficulty validating the accuracy of the data. The DoD OIG did not make any recommendations in this report.

Report No. DODIG-2022-042

Data Management

As part of DIEM’s coordination within the DoD OIG, its personnel work with the DoD Hotline to document and track:

- prohibited activities among members of the Armed Forces;
- referrals of allegations for inquiry to Inspectors General, Military Criminal Investigative

Organizations, DoD Components and agencies, or Federal or local law enforcement agencies;

- inquiry results from such referrals; and
- action taken or not taken with respect to such referrals.

During the reporting period, DIEM personnel coordinated with the DoD OIG Administrative Investigations Component to establish a process for tracking and reporting prohibited activity allegations received by the DoD Hotline, allegations referred for inquiry, inquiry results, and actions taken on substantiated allegations of prohibited activity by a Service member.

DIEM personnel coordinated with the DoD Hotline to capture statistics on prohibited activities by Service members. Table 3 summarizes prohibited activity data collected from October 1, 2021, through March 31, 2022.

Table 3. Summary of Prohibited Activity Data From October 1, 2021, Through March 31, 2022

Reported Category	Total
Contacts alleging supremacist, extremist, and criminal gang activity ¹	13
Cases of prohibited activity referred for investigation or inquiry	19
Cases of prohibited activity substantiated by an investigation or inquiry ²	1
Number of Service members who engaged in prohibited activities and were subject to action	1
Number of Service members who engaged in prohibited activities and were not subject to action	0
Cases referred to Federal or local law enforcement agencies	0

¹ Contacts are verbal or written communications received by DoD Hotline.

² Category includes cases referred before the reporting period and substantiated during the reporting period.

Source: The DoD Hotline.



3. ENABLING MISSION AREAS

CONGRESSIONAL ENGAGEMENTS

The DoD OIG engages with Congress to proactively share information about DoD OIG oversight work; participates in congressional briefings and hearings; communicates DoD OIG needs and concerns; provides feedback on proposed legislation as requested by the DoD, Council of the Inspectors General on Integrity and Efficiency (CIGIE), congressional committees, and Members of Congress; and responds to inquiries and requests from congressional committees, Members of Congress, and congressional staff.

Congressional Hearings

Hearing on Examining Federal Efforts to Address PFAS Contamination

On December 9, 2021, Acting DoD IG Sean O'Donnell and Deputy IG Michael Roark testified before the Senate Homeland Security and Governmental Affairs Committee (HSGAC) at its hearing on "Examining Federal Efforts to Address PFAS Contamination." In his testimony, Mr. O'Donnell, who is also the confirmed IG for the Environmental Protection Agency (EPA), defined what per- and polyfluoroalkyl substances (PFAS) are, explained the EPA's role in addressing PFAS and chemical safety, and highlighted deficiencies that the EPA OIG has observed preventing the EPA from fulfilling its mission and leading Federal efforts to address PFAS. He discussed issues regarding scientific integrity, regulatory consistency, and communication regarding risks posed by PFAS. He also detailed recent developments in the EPA's assessments of the risks associated with PFAS.

During his testimony, Mr. Roark discussed the details of the DoD OIG's findings and recommendations in Report No. DODIG-2021-105, "Evaluation of the Department of Defense's Actions to Control Contaminant Effects from Perfluoroalkyl and Polyfluoroalkyl Substances at Department of Defense Installations," July 23, 2021. He discussed DoD efforts to identify, mitigate, and remediate contaminant effects of PFAS-containing Aqueous Film Forming Foam and improvements needed in the DoD's Emerging Chemicals Program, as well as DoD efforts to identify populations exposed to PFAS and implement PFAS blood testing for DoD firefighters. He also outlined five recommendations the DoD OIG made in its report.

The written statement for the hearing testimony of Mr. O'Donnell and Mr. Roark is available at: https://media.defense.gov/2021/Dec/09/2002906237/-1/-1/1/DOD%20OIG%20TESTIMONY%20FOR%202012-9-21%20HSGAC%20HEARING_TOK_FINAL_20211208_508.PDF

Hearing on Price Gouging in Military Contracts: New Inspector General Report Exposes Excess Profit Obtained by TransDigm Group

On January 19, 2022, Deputy IG Theresa Hull testified before the House Committee on Oversight and Reform (HCOR) at its hearing on "Price Gouging in Military Contracts: New Inspector General Report Exposes Excess Profit Obtained by TransDigm Group." In her testimony, Ms. Hull discussed the DoD OIG's long-standing concerns about sole-source procurements, such as those the DoD conducts with TransDigm, a company that designs, produces, and supplies specialized spare parts for aircraft and airframes. She outlined the DoD OIG's findings in Report No. DODIG-2022-043, "Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing," December 13, 2021, as well as previous DoD OIG audits that have repeatedly identified problems with determining fair and reasonable prices for sole-source parts. She also testified regarding regulatory reform needed for sole-source offerors.

The written statement for Ms. Hull's hearing testimony is available at: <https://media.defense.gov/2022/Jan/26/2002927697/-1/-1/1/TESTIMONY%20FOR%20PRICE%20GOUGING%20IN%20MILITARY%20CONTRACTS.PDF>

Congressional Requests

The DoD OIG's Office of Legislative Affairs and Communications (OLAC) is the designated point of contact in the DoD OIG for communications with Congress. OLAC regularly receives and coordinates responses to congressional inquiries involving constituent matters, meeting requests, DoD OIG oversight, and more. During the reporting period, OLAC received more than 110 congressional inquiries. In addition, OLAC proactively informed congressional stakeholders about DoD OIG reports and oversight, provided report summaries, highlighted work of interest to specific committees and Members, and communicated about work conducted in response to congressional interest and legislative mandates.

Engagements With Congressional Members and Staff

During the reporting period, the DoD OIG conducted more than 90 engagements with congressional staff and Members of Congress, such as outreach to:

- work with and through Rep. Jackie Speier (D-CA-14) and her staff, the House Armed Services Committee (HASC), and the Senate Armed Services Committee (SASC) to amend section 554 of the FY 2021 National Defense Authorization Act (NDAA) to remedy conflicts with the IG Act of 1978 and impairment of IG statutory independence;
- support the DoD IG nominee in preparing for his February 15, 2022, confirmation hearing, coordinating his responses to Advance Policy Questions and Question for the Record from SASC, and facilitating meetings with members of SASC and HSGAC;
- apprise the DoD OIG's committees of jurisdiction of its progress in carrying out the requirements of section 554 of the FY 2021 NDAA and the activities of the Office of the Deputy Inspector General for Diversity and Inclusion and Extremism in the Military;
- inform staff for multiple congressional committees regarding the DoD OIG's planned, ongoing, and completed oversight efforts related to the DoD's activities to transport and care for Afghan evacuees in response to requirements in Public Law 117-43;
- advise staff for the Hawaii Congressional Delegation of the DoD OIG's oversight related to a fuel leak at the Red Hill Bulk Storage Facility in Honolulu, Hawaii, and provide a Member-level briefing to Rep. Speier regarding the DoD OIG's handling of related whistleblower complaints;
- update congressional staff regarding the DoD OIG's ongoing oversight work related to COVID-19;
- discuss with HCOR Chairwoman Carolyn Maloney (D-NY-12) and committee staff for HCOR, SASC, HASC, and the Senate Judiciary Committee the findings and recommendations in Report No. DODIG-2022-043, "Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing," December 13, 2021;
- brief staff for Sens. Marco Rubio (R-FL) and Elizabeth Warren (D-MA) on the findings and recommendations of Report No. DODIG-2021-126, "Evaluation of the DoD's Mitigation of Foreign Suppliers in the Pharmaceutical Supply Chain," September 22, 2021;
- answer questions regarding the DoD OIG's body of work related to Law of War and kinetic targeting from staff for HASC, the HCOR Subcommittee on National Defense, and the House Appropriations Committee, Subcommittee on Defense;
- provide briefings to Senate Veterans Affairs Committee Chairman Jon Tester (D-MT) and Ranking Member Jerry Moran (R-KS) and staff for Rep. Speier regarding the findings and recommendations in Report No. DODIG-2022-030, "Evaluation of the Department of Defense's Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members," November 12, 2021;
- discuss with staff for the House Select Committee to Investigate the January 6th Attack on the U.S. Capitol the DoD OIG's findings in Report No. DODIG-2022-039, "Review of the Department of Defense's Roles, Responsibilities, and Actions to Prepare for and Respond to the Protest and Its Aftermath at the U.S. Capitol Campus on January 6, 2021," November 16, 2021; and

- conduct briefings on Report No. DODIG-2020-079, “Report on the Joint Enterprise Defense Infrastructure (JEDI) Cloud Procurement,” April 15, 2020, for congressional staff and Members of Congress, including HCOR Ranking Member James Comer (R- KY-1) and Reps. Yvonne Herrell (R-NM-2), Ralph Norman (R-SC-5), and Blake Moore (R-UT-1).

Legislation and Regulations

In addition to working with the DoD and Congress to amend existing law, pursuant to the IG Act, the DoD OIG also independently reviews proposed legislation relating to the programs and operations of the DoD. During the reporting period, the DoD OIG reviewed proposed legislation at the request of congressional staff, the DoD, and CIGIE. For example, the DoD OIG reviewed the IG Independence and Empowerment Act, the Strengthening Supply Chains for Servicemembers and Security Act, and provisions in the House Permanent Select Committee on Intelligence version of the Intelligence Authorization Act for FY 2022 related to whistleblowers and post-Intelligence Community employment.

Council of the Inspectors General on Integrity and Efficiency

CIGIE was established as an independent entity within the Executive Branch by the IG Reform Act of 2008. Its purpose is to address integrity, economy, and effectiveness issues that transcend individual Government agencies, and to increase the professionalism and effectiveness of personnel by developing policies, standards, and approaches to aid in the establishment of a well-trained and highly skilled workforce in the OIGs. The DoD OIG is an active participant in CIGIE activities, attending monthly CIGIE meetings and participating as a member in the monthly CIGIE Pandemic Response and Accountability Committee meetings. The DoD OIG also engages in the many committees and working groups that the CIGIE operates throughout the year, including the Audit, Technology, Inspections and Evaluation, and Investigations committees and the Disaster Assistance and Enterprise Risk Management working groups.

Defense Council on Integrity and Efficiency

The Defense Council on Integrity and Efficiency (DCIE) is chaired by the DoD Inspector General and meets on a periodic basis to ensure coordination and cooperation among the DoD oversight community, including the DoD OIG; the Defense agencies; and the internal audit, inspection, and investigative organizations of the Military Departments.

During the reporting period, the DCIE discussed the significant performance and management challenges facing the DoD, and updated its charter to refocus the council on coordinating and de-conflicting oversight work performed by council members.



4. SERVICES



MILITARY SERVICE AUDIT AND INVESTIGATIVE AGENCIES

The Military Services’ audit and investigative agencies are key components of the DoD oversight community. These agencies conduct audits and investigations of activities, programs, functions, and criminal activity solely within their Military Service.

Included in this section are the submissions from the Services summarizing significant audit reports issued by the U.S. Army Audit Agency (USAAA), the Naval Audit Service (NAVAUDSVC), and the Air Force Audit Agency (AFAA). Appendix B provides a full list of audit reports issued by the DoD OIG and the Service audit agencies.

This section also includes submissions by the Military Criminal Investigative Organizations (MCIOs) describing the results of significant investigations performed by the MCIOs that resulted in criminal, civil, and administrative actions. The MCIOs are the Army Criminal Investigative Division (CID), Naval Criminal Investigative Service (NCIS), and Air Force Office of Special Investigations (AFOSI).

ARMY

U.S. Army Audit Agency

To accomplish its mission, the USAAA workforce of 500 employees consists of professional auditors and support staff who provide audit support to all aspects of Army operations. USAAA’s mission as an integral part of the Army team is to serve the Army’s evolving needs by helping Army leaders assess and mitigate risk. The USAAA provides solutions through independent internal auditing services, for the benefit of Army Soldiers, Civilians, and Families. To ensure the USAAA audits are relevant to the needs of the Army, the USAAA aligned its audit coverage with the Army’s highest priorities and high-risk areas as determined by its enterprise-level risk assessment and input from Army senior leaders. During this reporting period, the USAAA published 41 reports, made more than 96 recommendations, and identified about \$1.25 billion in potential monetary benefits. The following summaries highlight significant USAAA reports issued during this reporting period.

Assigning Officers Using the Army Talent Alignment Process

The USAAA determined that the Army assigned 11,693 (about 88 percent) of 13,169 officers to vacancies using the Army Talent Alignment Algorithm and 1,476 officers manually through the Army Talent Alignment Process (ATAP). However, realizing efficiencies from the process required significant intervention. Because only 1,592 (about 12 percent) of these 13,169 officers completed assignment preferences as specified by guidance, personnel from the U.S. Army Human Resources Command’s Office of Personnel Management Directorate generated 1,640,819 preferences that were missing for 10,910 officers and imported them into the ATAP system. This was a means to match all officers initially using the algorithm as the process intended. Additionally, units did not generally use knowledge, skills, and behaviors to rank officers to assignments as intended. Only 752 (about 6 percent) of the 13,169 officers paired with units by the Army Talent Alignment Algorithm had at least one matching knowledge, skills, and behaviors within the ATAP system for their assignment. As a result, the workload for U.S. Army Human Resource Command personnel increased and their work influenced outcomes from ATAP more than expected since some final assignments were based on their generated preferences. Also, data from this cycle did not provide Army leaders with the detail needed to make better talent management decisions as intended. The USAAA recommended that the Army Talent Management Task Force update guidance clarifying officer requirements for vacancy preferences and responsibilities for assigning knowledge, skills, and behaviors to unit job descriptions. The USAAA also recommended that the Task Force implement a mechanism in the ATAP system reinforcing that officers and units must complete preference requirements before the close of the market.

Report No. A-2022-0006-FIZ

Independent Auditor’s Report on the Examination of the Corps of Engineers Financial Management System II

The USAAA determined that the Corps of Engineers Financial Management System (CEFMS) II, the financial and personal property management system for the U.S. Army Corps of Engineers (USACE), did not meet all applicable DoD requirements to be an accountable property system of record (APSR). The Office of the Under Secretary of Defense for Acquisition and Sustainment developed the APSR checklist for use in verifying that DoD systems meet the necessary requirements to be an APSR. The checklist has 23 requirements that support property accountability regulations and guidance. The USAAA validated 22 requirements and determined that one requirement

did not apply to CEFMS II. The USAAA determined that CEFMS II met 19 of the 22 applicable APSR requirements. For the remaining three requirements, the USAAA agreed with the Army's assertion that the system did not meet the requirement related to performing Item Unique Identification Registry functions. The USAAA disagreed with the Army's assertion that the system met two requirements related to capturing asset acceptance and condition information, and to managing and accounting for Government-furnished property (GFP). As a result, CEFMS II will not be certified as an APSR until it maintains accurate asset acceptance and condition information, manages accountability of GFP, and performs Item Unique Identification Registry functions. The USAAA recommended that USACE implement system changes to make sure CEFMS II captures vendor identification number and name, ship-to location(s); contract number supply condition codes from acquisition to disposal; and care of supplies in storage, GFP authorizing contract, and GFP period of performance information to support audit and material readiness and ensure accountability of GFP at contractor sites. The USAAA also recommended that USACE enable CEFMS II to produce life-cycle event transactions to the Item Unique Identification Registry to provide visibility of unique item identifier assets.

Report No. A-2022-0017-BOZ

Logistics Modernization Program

The USAAA determined that the Army generally divested legacy systems identified for divestiture. Of the 33 systems reviewed, 26 were divested before FY 2021, and 7 were still active because of document retention standards, the Army's new system initiatives, and errors in divestment plans. Additionally, the Army did not have a divestment plan for 3 of these 7 active systems, and 10 divested systems were missing decommissioning documents because there was not a standardized process to record and link Army Portfolio Management Solution (APMS) actions to the documents. As a result, the Army did not have oversight of three active systems previously targeted for migration to the Logistics Modernization Program, and it did not have assurance that all retired systems were properly divested. The USAAA recommended that the Army's Deputy Chief of Staff, G-6, issue guidance requiring system owners to upload decommissioning documents into APMS to maintain supporting documentation for retired systems. The USAAA also recommended that Office of Business Transformation coordinate with the Enterprise Business Systems and Resource Management Workspace system development teams to issue guidance to portfolio managers and system owners on how to manage APMS data while the systems are under development.

Report No. A-2022-0021-BOZ

Other Transaction Authority Program Goals and Objectives

The USAAA determined that all of the Other Transaction (OT) agreements reviewed met at least one of the four criteria established by Federal law. The Army has tripled its use of OT agreements over the last 4 years. However, even with its success increasing the use of OT agreements to fund research and develop prototypes, the Army's control environment surrounding the use of these agreements is minimal, increasing the potential risks for fraud, waste, and abuse as the program continues to grow. The Army needs additional guidance to manage this program so it does not risk losing the authority and associated advantages intended by Congress when it granted Other Transaction Authority (OTA) to the DoD and the Armed Services. At a minimum, the guidance should retain the intended flexibilities of the program while also establishing a governance process with defined organizational roles and responsibilities. It should also create a control environment in which to manage procurement risks. The USAAA recommended that the Assistant Secretary of the Army for Acquisition, Logistics, and Technology incorporate the OTA program into the Army's modernization acquisition policies, and at a minimum, include defined organizational roles and responsibilities, and a governance process for managing and executing the OT agreements. In addition, the USAAA recommended that the Assistant Secretary create and issue an Army-wide OT agreement user manual for contracting professionals to execute and manage the OTA program and individual OT agreements.

Report No. A-2022-0029-BOZ

Followup Audit of the Army's Marketing and Advertising Program, Contract Oversight

The USAAA determined that the Army Enterprise Marketing Office (AEMO) (which replaced the Army Marketing and Research Group) implemented five recommendations, and partially implemented two recommendations from USAAA Report A-2018-0033-MTH, "The Army's Marketing and Advertising Program, Contract Oversight," March 6, 2018. The AEMO assigned and trained contracting officer's representatives, created templates for quality assurance surveillance plans and technical evaluation narratives, developed a process to avoid duplicative contract deliverables, and executed a contract approval process. However, the AEMO did not update the award fee plan to designate its personnel into key roles, remove key performance indicators no longer linked to performance objectives, or document its established internal controls to avoid deliverable overlap in its marketing contracts. Although the AEMO has made significant progress toward improving management controls and oversight of its

marketing and advertising contracts, further efforts are needed to ensure that the office can provide assurance that the Army received and paid for acceptable levels of service. The USAAA recommended that the AEMO Chief establish and document a process for issuing an award fee task order, including establishing key performance indicators, and formalizing and documenting the process used to avoid deliverable overlap in marketing contracts and task orders.

Report No. A-2022-0030-FIZ

U.S. Army Criminal Investigation Division

Army CID's mission is to support the Army through the deployment, in peace and war, of highly trained special agents and support personnel, the operation of a certified forensic laboratory, a protective services unit, computer crimes specialists, polygraph services, criminal intelligence collection and analysis, and a variety of other services normally associated with law enforcement activities. The following summaries highlight significant investigative cases.

Soldier Convicted of Rape of a Child, Indecent Conduct, and Abusive Sexual Contact

Army CID initiated this investigation upon notification from the Lakewood Police Department in Lakewood, Washington, that a 15-year-old female reported that she was raped by Specialist Toney E. Henderson of A Troop, 1-14 Cavalry Regiment, 1-2 Stryker Brigade Combat Team, at Joint Base Lewis-McChord, Washington. Army CID agents interviewed the victim and she stated that Henderson drove her to a secluded spot and encouraged her to drink alcohol. Henderson then forcefully performed sexual acts upon her despite her telling him "no" numerous times and trying to push him away. Army CID agents also interviewed Henderson, who declined to make any statements. Army CID identified three additional female victims who Henderson sexually assaulted under similar circumstances. On October 2, 2021, in a general court-martial at Joint Base Lewis-McChord, Henderson was found guilty of rape of a child, indecent conduct, and abusive sexual contact and was sentenced to confinement for 198 months, reduction in grade to E-1, and a dishonorable discharge.

Soldier Convicted of Sexual Assault

Army CID initiated this investigation following a report that a female staff sergeant assigned to Fort Hood, Texas, said she was sexually assaulted at her off-post residence.

Army CID agents interviewed the staff sergeant and she stated that Staff Sergeant Fabio Alexis forced her into her bedroom, forcibly removed her clothes, and performed sexual acts upon her without her consent. Army CID agents interviewed Alexis, who stated that he was previously involved in an intimate relationship with the victim and denied any wrongdoing. During subsequent Army CID interviews, Alexis admitted that the victim did not want to engage in sexual activity with him. On December 17, 2021, in a general court-martial at Fort Hood, Alexis was found guilty of sexual assault and was sentenced to confinement for 24 months, reduction in grade to E-1, forfeiture of all pay and allowances, and a dishonorable discharge.

Civilian Army Employee Convicted of Distribution of Child Pornography

The Army CID's Cyber Field Office—East initiated this joint investigation with Maryland State Police after determining, through business records, that an IP address belonging to Daniel McDonnell was used to download files depicting minors engaged in sexually explicit activity. McDonnell was a civilian Army employee working as an intelligence specialist at the National Guard Bureau at Fort Meade, Maryland. Maryland State Police and Army CID agents interviewed McDonnell and he admitted to running a disk clean-up tool on his personal computer that periodically removed data. Army CID agents conducted a search and discovered a DVD in McDonnell's residence that contained videos depicting child pornography. The Digital Forensics and Research Branch completed a forensic examination of McDonnell's personal laptop, which revealed that McDonnell searched for, installed, and initiated an anti-forensic tool and searched the internet for keywords containing terms known to be associated with child pornography. On September 24, 2021, in the District Court of Anne Arundel County, Maryland, McDonnell pleaded guilty to three counts of felony distribution of child pornography. McDonnell was sentenced to 30 years of confinement (suspended), 5 years of probation consisting of participation in the Collaborative Offender Management Enforcement Treatment program, registration as a Tier II sex offender for 25 years, and forfeiture of all seized electronics.

NAVY

Naval Audit Service

In support of Sailors, Marines, civilians, and families, the NAVAUDSVC's mission is to provide Department of the Navy senior leadership with independent and objective audit and investigative support services targeted to improve program and operational efficiency and effectiveness while mitigating risk. Each year, the NAVAUDSVC develops an annual audit plan based on the review of key strategic documents and input from Navy and Marine Corps leadership. All NAVAUDSVC audit work is designed to address significant Department of the Navy issue areas that merit additional oversight. NAVAUDSVC published 15 audits that address significant areas such as telecommunications and information, military construction, financial obligations, and small business subcontracting. Of note, two reports included a total of \$27.9 million in potential monetary benefits claimed during the period. The following summaries highlight significant NAVAUDSVC reports issued during this reporting period.

Audit of Spectrum Relocation Fund

The NAVAUDSVC determined that Spectrum Relocation Fund (SRF) expenditures included in the NAVAUDSVC sample for the selected Navy and Marine Corps SRF programs were valid and accurate. While the NAVAUDSVC did not identify any discrepancies at the program level, the NAVAUDSVC identified that the required monthly SRF obligation and expenditure updates in the Select and Native Programming Data Input System were not consistently conducted at the department level. Therefore, there is a risk that SRF amounts reported to the DoD, National Telecommunications and Information Administration, and Congress are not accurate and complete. At the program level, Department of Navy leaders have assurance that the funds from the SRF are being spent and accounted for appropriately. Additionally, by addressing the NAVAUDSVC recommendations, they will have assurance that oversight of the Department of the Navy's SRF is effective.

Report No. N2022-0012

Navy Military Construction Projects Proposed for Fiscal Year 2023

The NAVAUDSVC annually coordinates with the Commander, Navy Installations Command and Naval Facilities Engineering Systems Command to provide additional review and evaluation of a selection of military

construction projects proposed for inclusion in the annual budget submission for the Department of the Navy. The NAVAUDSVC reviewed five Navy military construction projects with an estimated total cost of \$638.76 million. Two projects, estimated to cost \$154.45 million, contained over-scoped items totaling approximately \$14.46 million and under-scoped items totaling approximately \$5.50 million; these projects were included in the FY 2023 Military Construction Plan. The remaining three projects, estimated to cost \$484.31 million, contained over-scoped items totaling approximately \$7.66 million and under-scoped items totaling approximately \$1.41 million in requirements that will need to be addressed if the projects are planned for future years. Commander, Navy Installations Command leadership agreed to reduce the over-scoped projects and validate under-scoped items, with reallocated project funds for the two projects resulting in \$14.46 million of funds put to better use.

Report No. N2022-0001

Management of the Department of the Navy Geothermal Energy Program at Naval Air Weapons Station China Lake

The NAVAUDSVC determined that Geothermal Program Office (GPO) personnel, including contracting officer's representatives, performed appropriate duties while administering the Geothermal Resource Development Naval Air Weapons Station contract (N68711-05-C-0001) for the Coso Project in China Lake, California. However, the NAVAUDSVC found GPO personnel were no longer performing Energy Support Budget-funded exploratory research and development duties, which may lead to inappropriate and unreasonable expense incurred by the Navy since there may be a higher labor cost for contract oversight and preserving the geothermal resource. In addition, the GPO was unable to validate whether the Government was receiving geothermal energy production revenues as stated in the contract, and there was no requirement to set aside geothermal energy production revenue as a reserve fund, which the GPO was doing. These conditions leave the Navy under-utilizing available funding for preservation, maintenance, and care for the geothermal resource, as well as exploration and development of other potential revenue-generating resources on Navy-owned land.

Report No. N2022-0006

The Marine Corps Suicide Prevention Program

The NAVAUDSVC determined the Marine Corps did not fully implement its suicide prevention program. The NAVAUDSVC found that 10 of 15 selected units reviewed did not properly implement the Combat

Operational Stress Control Program, which is a critical intervention-related component of the suicide prevention program. Some of the units did not have knowledge of the Combat Operational Stress Control Program and the Marine Corps was not evaluating the implementation of the program. The NAVAUDSVC also found that the Marine Corps did not ensure 100 percent of its assigned Marines completed annual suicide prevention training because the Marine Corps lacked management oversight and internal controls for the suicide prevention program. Without a fully implemented suicide prevention program, the Marine Corps may be hindered in maintaining a capable Corps that has the necessary skills and resources to help themselves and their peers during difficult life situations. Most importantly, however, there is a potential for an increased risk of suicide incidents within the Marine Corps total force.

Report No. N2022-0013

Small Business Subcontracting at Naval Sea Systems Command

The NAVAUDSVC determined the Naval Sea Systems Command did not effectively manage the Small Business Subcontracting Program. The NAVAUDSVC noted several deficiencies. Among other deficiencies identified, Small Business Subcontracting Program plans were not always reviewed or revised as required. In addition, contracting officers did not always ensure prime contractors submitted Individual Subcontracting Reports in the Electronic Subcontracting Reporting System or that the submissions were timely or reviewed in a timely manner. Contracting officers also did not always ensure Contractor Performance Assessment Reporting System reports included small business subcontracting goals. As a result, Naval Sea Systems Command may have missed opportunities to recoup liquidated damages and hold contractors accountable for not meeting subcontracting requirements for contracts valued at \$11 billion.

Report No. N2022-0004

Naval Criminal Investigative Service

NCIS is the civilian Federal law enforcement agency responsible for investigating felony crime, preventing terrorism, and protecting secrets for the Navy and Marine Corps. NCIS works to defeat threats from across the foreign intelligence, terrorist, and criminal spectrum by conducting operations and investigations ashore, afloat, and in cyberspace, to protect and preserve the superiority of the Navy and Marine Corps. The following summaries highlight significant investigative cases.

Sailor Convicted of Possession of Child Pornography, Assault Consummated by Battery Upon a Child, and Solicitation to Produce and Distribute Child Pornography

NCIS in Bangor, Washington, initiated this investigation upon notification by the Washington Department of Children, Youth, and Families that Navy Seaman Apprentice Kevin H. Harter had molested a minor. Additionally, Harter had reportedly solicited nude photographs from two other 13-year-old females. NCIS agents interviewed the two 13-year-old victims, and recovered screenshots from their cell phones of completed and attempted financial transactions with Harter related to the solicitation of the child pornography. Harter admitted to paying all three of the minors for nude images, and analysis of his social media accounts revealed e-mails supporting the victims' allegations. NCIS also identified a fourth child victim, who reported that Hartman had touched her inappropriately. On November 5, 2021, in a general court-martial at Navy Region Mid-Atlantic, Harter was found guilty of possession of child pornography, assault consummated by battery upon a child, and three specifications of solicitation to produce and distribute child pornography. He was sentenced to confinement for 102 months, reduction in grade to E-1, and a dishonorable discharge. Harter was also required to register as a sex offender.

Marine Convicted of Attempted Unpremeditated Murder and Battery Upon a Spouse

NCIS in Camp Pendleton, California, initiated this investigation upon notification that Private First Class Jeremiah D. Rocco of 3rd Marine Aircraft Wing, 1st Marine Division at Marine Corps Base, Camp Pendleton, allegedly assaulted his wife. Investigation revealed that Rocco sexually assaulted her, stabbed her forearm with a knife, punched her in the face, and strangled her until she was unconscious. As NCIS was responding to Scripps Memorial Hospital, California, where his wife underwent surgery, NCIS agents interviewed Rocco and he admitted to punching his wife on the side of the head and face with a closed fist. He also admitted to stabbing her in the forearm and strangling her past the point of unconsciousness. On December 14, 2021, in a general court-martial at Marine Corps Base, Camp Pendleton, Rocco was found guilty of two specifications of attempted unpremeditated murder and battery upon a spouse and was sentenced to confinement for 14 years and 6 months, reduction in grade to E-1, and a dishonorable discharge.

AIR FORCE

Air Force Audit Agency

AFAA's mission is to provide timely, relevant, and quality audit services enabling Department of the Air Force (DAF) leadership to make informed decisions. These services focus on independent, objective, and quality audits that include reviewing and promoting the economy, effectiveness, and efficiency of operations; assessing and improving DAF fiduciary stewardship and the accuracy of financial reporting; and evaluating programs and activities to assist management with achieving intended results. During this reporting period, the AFAA published 38 enterprise-level audit reports that included 61 recommendations and \$162 million in audit-estimated potential monetary benefits to DAF senior officials. Furthermore, installation-level audit teams published 164 audit reports with 596 recommendations and an additional \$4 million in audit-estimated potential monetary benefits to installation commanders.

Finally, as a part of the DAF recommendation tracking closure efforts, the AFAA partnered with Air and Space professionals to facilitate the closure of 6 Government Accountability Office recommendations and 35 DoD OIG recommendations, enabling management to better implement corrective actions and eliminate negative conditions. The following summaries highlight significant AFAA audit reports issued during the period.

Support Equipment Buy Requirements

This audit determined that Air Force acquisition and logistics officials did not properly manage support equipment requirements. Specifically, personnel did not accurately compute requirement quantities, resulting in a \$94 million overstatement in the FYs 2023 through 2027 Program Objective Memorandum. Furthermore, personnel could not support 27 percent of support equipment submissions reviewed valued at over \$130 million. Properly computing and supporting buy requirements enables the Air Force to develop a defensible, requirements-based Program Objective Memorandum, aligning resources to Air Force priorities and mission needs. Air Force personnel implemented four corrective actions to accurately compute and properly support buy requirements for equipment. Therefore, the AFAA did not make any additional recommendations to improve the support equipment requirements.

Report No. F2022-0002-L40000

D200A Unit Price Management

This audit determined that Air Force logistics personnel did not properly manage unit price data, including using inaccurate data to support spare parts requirements and not adequately supporting unit price data changes. Specifically, item managers incorrectly adjusted unit prices for 53 percent of items reviewed, resulting in \$551 million of understated and \$38 million of overstated budget requirements. Additionally, personnel did not update or maintain unit price changes in the contract history and program records. These conditions occurred due to inadequate process and insufficient managerial oversight. Correcting the errors associated with under and overstated budget requirements will identify \$352 million in working capital funds needed to support mission requirements, and allow the Air Force to put \$32 million in working capital funds to better use in future years. Air Force logistics personnel implemented six corrective actions to improve the management of unit price data. Therefore, the AFAA did not make any additional recommendations to improve the unit price data management.

Report No. F2022-0003-L40000

Confined Spaces

This audit determined that DAF personnel did not accurately identify and classify all confined spaces or comply with entry procedures. Confined spaces include sewers, communication manholes, fuel tanks, and aircraft fuel cells. The Air Force Confined Spaces Program ensures work areas are safe to enter and remain as necessary when personnel perform required work. Personnel at 6 of the 13 reviewed locations (46 percent) did not accurately identify and classify 33 percent of all confined spaces. Furthermore, personnel at all 13 locations reviewed did not comply with required confined space entry procedures; 78 percent of confined space entry permits were missing critical information and 96 percent were not coordinated with emergency-rescue team personnel. Finally, a review of 482 unit and key personnel training at the 13 locations identified that 22 percent were missing training in areas such as equipment use, safe work practices and techniques, hands-on application, fire services, and bioenvironmental. Confined space requirements and personnel training are critical to identify, reduce, and react appropriately to hazardous conditions and decrease the likelihood of serious injury or death. The AFAA made two recommendations to improve the confined space program management.

Report No. F2022-0001-O20000

Hearing Conservation Program

Based upon work completed at four installations, and previous work completed at nine installations between FYs 2018 and 2020, this audit determined that DAF personnel did not perform required workplace surveys and complete required audiograms. For workplace surveys, bioenvironmental personnel completed 54 percent of surveys using sound and noise test instruments that were outside calibration timeframes, ranging between 4 and 1,127 days overdue. Additionally, workplace supervisors did not ensure audiograms were completed for 49 percent of new employees, 22 percent of required employee annual exams, 21 percent of required employee followup exams, and 45 percent of employees departing Federal service. Performing noise surveys and completing required audiograms provides historical data to ensure employees are protected from hearing loss and provides employees and DAF officials a means to support disability and worker's compensation claims. The AFAA made 10 recommendations to improve the Hearing Conservation Program.

Report No. F2022-0002-O40000

Agreed Upon Procedures, Fiscal Year 2022 Financial Management Feeder Systems Controls-Reliability, Availability, and Maintainability of Pods-Test of Design and Effectiveness

A pod is mounted under the fuselage or wing of an aircraft. The pods allow for electronic scrambling of enemy radar, thereby improving survivability of engaged aircraft. This agreed-upon procedures engagement was performed in accordance with Generally Accepted Government Audit Standards and attestation standards established by the American Institute of Certified Public Accountants. The Deputy Assistant Secretary for Financial Operations requested procedures be performed to confirm and test specific processes and key controls outlined in business process cycle memorandums. The procedures and findings offered insight into the end-to-end processes and design and effectiveness of internal controls.

Report No. F2022-0003-O10000

AIR FORCE OFFICE OF SPECIAL INVESTIGATIONS

AFOSI's mission is to identify, exploit, and neutralize criminal, intelligence, and terrorist threats in multiple domains to the DAF, the DoD, and the U.S. Government. The following summaries highlight significant investigative cases.

Airman Convicted of Possession of Child Pornography

AFOSI initiated this joint investigation with NCIS in Camp Foster, Japan, when network guards indicated that child exploitation material (CEM) was downloaded via an internet account registered to Technical Sergeant Charles S. Nestor of 961st Airborne Air Control Squadron at Kadena Air Base, Japan. A search of Nestor's residence revealed 15 items containing suspected CEM. AFOSI sent the items to the DoD Cyber Crimes Center for forensic analysis, which identified 28 media files with names and content consistent with CEM and 72 additional media with imagery of children partially nude on one laptop, and 97 deleted media files with names indicative of CEM on a second laptop. Both laptops also showed eMule activity (peer-to-peer sharing) of possible CEM, which is typically indicative of distribution of CEM. AFOSI attempted to interview Nestor, but he requested a lawyer and declined to answer questions. On October 8, 2021, in a general court-martial at Kadena Air Base, Nestor was found guilty of possession of child pornography and was sentenced to 16 months' confinement, reduction in grade to E-1, and a dishonorable discharge.

Cadet Convicted of Sexual Assault, Sexual Abuse of a Child, and Giving Alcohol to a Minor

AFOSI initiated this investigation upon notification from the Sexual Assault Prevention and Response Office at the U.S. Air Force Academy in Colorado Springs, Colorado, that Cadet Justin D. Zimmermann sexually assaulted a female on November 15, 2019. In numerous interviews over the next 8 months, AFOSI agents identified five additional female victims, one of whom was a minor. Three victims were fellow cadets, one victim was an enlisted active duty Air Force Service member, and two victims were civilians. The victims, several of whom were intoxicated when Zimmermann sexually assaulted them, said they told him "no" multiple times. Three of the victims declined to participate in the investigation. AFOSI attempted to interview Zimmerman, but he requested a lawyer and declined to be interviewed. On December 19, 2021, in a general court-martial at the U.S. Air Force Academy, Zimmerman was found guilty of giving alcohol to a minor, two counts of sexual abuse of a child, and sexual assault, and was sentenced to 6 years of confinement, forfeiture of all pay and allowances, and dismissal from the Academy.

Civilian Pleads Guilty to Making a False Statement

AFOSI initiated this joint investigation with a German law enforcement organization on February 28, 2018, when it was alleged that Gregory J. Burris, a DAF resource advisor at an electronic warfare training facility on Ramstein Air Base, Germany, embezzled funds. The training facility, called Polygone, is jointly managed by the Air Forces of the United States, Germany, and France. Polygone leased its facilities and services to various European militaries for training exercises. As a resource advisor, Burris was authorized to instruct foreign militaries to pay invoices by transmitting their payments to a bank account held by the Defense Finance and Accounting Services (DFAS) at Citigroup. Between 2015 and 2016, Burris generated and transmitted 10 invoices to various European militaries for money owed to the U.S. Government. Burris directed these countries to transmit payment to his personal bank account instead of the DFAS Citigroup account. The unauthorized transfers totaled \$144,953. Burris used

the funds to pay for personal expenses. In August 2018, Burris participated in a voluntary interview with AFOSI agents, during which he acknowledged that he instructed foreign militaries to deposit funds into his personal bank account instead of the DFAS Citigroup account. However, Burris falsely stated that, after the foreign militaries deposited the funds into his personal bank account, he wire-transferred the funds to the authorized DFAS Citigroup account. Additionally, in June 2019, through counsel, Burris falsely stated to the Department of Justice and AFOSI that he reimbursed the U. S. Government by sending over 150 money orders that he purchased in cash and mailed to either DFAS or the Department of Treasury. On October 20, 2021, after pleading guilty to one count of making a false statement in U.S. District Court in Albuquerque, New Mexico, Burris was sentenced to 59 days of confinement, 3 years of probation with 181 days of at-home detention with radio frequency monitoring, and \$144,953.41 in restitution.



5. APPENDIXES



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. The IG Act specifies reporting requirements for semiannual reports.

REFERENCES	REQUIREMENTS	PAGES
Section 4(a)(2)	“review existing and proposed legislation and regulations...and...make recommendations...”	56
Section 5(a)(1)	“description of significant problems, abuses, and deficiencies...”	6-52
Section 5(a)(2)	“description of recommendations for corrective action...with respect to significant problems, abuses, and deficiencies...”	6-25, 45-46, 51-52
Section 5(a)(3)	“identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed;”	87-131
Section 5(a)(4)	“a summary of matters referred to prosecutive authorities and the prosecution and convictions which have resulted.”	25-32
Section 5(a)(5)	“a summary of each report made to the head of the establishment...under section 6(c)(2)...” (information “unreasonably refused or not provided” to an Inspector General)	N/A
Section 5(a)(6)	“a listing, subdivided according to subject matter, of each audit report, inspection report, and evaluation report issued” showing, where applicable, the dollar value of questioned costs and recommendations that funds be put to better use.”	71-78, 79
Section 5(a)(7)	“a summary of each particularly significant report;”	6-52
Section 5(a)(8)	“statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), for reports – (A) for which no management decision had been made by the commencement of the reporting period; (B) which were issued during the reporting period; (C) for which a management decision was made during the reporting period, including- (i) the dollar value of disallowed costs; and (ii) the dollar value of costs not disallowed; and (D) for which no management decision has been made by the end of the reporting period;”	81
Section 5(a)(9)	“statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management, for reports – (A) for which no management decision had been made by the commencement of the reporting period; (B) which were issued during the reporting period; (C) for which a management decision was made during the reporting period, including- (i) the dollar value of recommendations that were agreed to by management; and (ii) the dollar value of recommendations that were not agreed to by management; and (D) for which no management decision has been made by the end of the reporting period;”	82
Section 5(a)(10)	“a summary of each audit report, inspection report, and evaluation report issued before the commencement of the reporting period – (A) for which no management decision has been made by the end of the reporting period (including the date and title of each such report), an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision on each such report; (B) for which no establishment comment was returned within 60 days of providing the report to the establishment; and (C) for which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations;”	87

REFERENCES	REQUIREMENTS	PAGES
Section 5(a)(11)	“a description and explanation of the reasons for any significant revised management decision...”	N/A
Section 5(a)(12)	“information concerning any significant management decision with which the Inspector General is in disagreement;”	N/A
Section 5(a)(13)	“information described under section 804(b) of the Federal Financial Management Improvement Act of 1996;” (instances and reasons when an agency has not met target dates established in a remediation plan)	6
Section 5(a)(14)	“(A) an appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or (B) if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General;”	136
Section 5(a)(15)	“a list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete;”	N/A
Section 5(a)(16)	“a list of any peer reviews conducted by [DoD OIG] of another Office of Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review...that remain outstanding or have not been fully implemented;”	25, 136
Section 5(a)(17)	“statistical tables showing – (A) the total number of investigative reports issued during the reporting period; (B) the total number of persons referred to the [DOJ] for criminal prosecution during the reporting period; (C) the total number of persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period; and (D) the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities;”	137
Section 5(a)(18)	“a description of the metrics used for developing the data for the statistical tables under paragraph (17);”	137
Section 5(a)(19)	“a report on each investigation conducted by the Office involving a senior Government employee where allegations of misconduct were substantiated, including the name of the senior Government official (as defined by the department or agency) if already made public by the Office, and a detailed description of – (A) the facts and circumstances of the investigation; and (B) the status of the disposition of the matter, including – (i) if the matter was referred to the DOJ, the date of the referral; and (ii) if the [DOJ] declined the referral, the date of the declination...” (section 5(f)(7) of the IG Act defines a senior Government employee to be a GS-15 or O-6 and above)	33, 45
Section 5(a)(20)	“(A) a detailed description of any instance of whistleblower retaliation, including information (B) what, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable;”	40-42
Section 5(a)(21)	“a detailed description of any attempt by the establishment to interfere with the independence of the Office, including— (A) with budget constraints designed to limit capabilities of the Office; and (B) incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action; and...”	N/A
Section 5(a)(22)	“detailed description of the particular circumstances of each— (A) inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and (B) investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public.”	33, 40, 42-43

REFERENCES	REQUIREMENTS	PAGES
Section 5 Statutory Note	“an annex on final completed contract audit reports...containing significant audit findings...” (referencing the National Defense Act of FY 2008, Pub. L. 110-181, § 845, 122 Stat. 3, 240 (2008))	132-135
Section 8(f)(1)	“(A) information concerning the number and types of contract audits...” “(B) information concerning any Department of Defense audit agency that...received a failed opinion from an external peer review or is overdue for an external peer review...”	85-86, 132-135

REPORTING REQUIREMENTS FOR THE HEAD OF THE AGENCY

The DoD OIG tracks and compiles this information for the Secretary of Defense. Items that the DoD OIG does not fully track are indicated by a * following the page number.

REFERENCES	REQUIREMENTS	PAGES
Section 5(b)(2)	“statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of disallowed costs, for reports – (A) for which final action had not been taken by the commencement of the reporting period; (B) on which management decisions were made during the reporting period; (C) for which final action was taken during the reporting period, including – (i) the dollar value of disallowed costs that were recovered by management through collection, offset, property in lieu of cash, or otherwise; and (ii) the dollar value of disallowed costs that were written off by management; and (D) for which no final action has been taken by the end of the reporting period;”	83
Section 5(b)(3)	“statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management agreed to in a management decision, for reports – (A) for which final action had not been taken by the commencement of the reporting period; (B) on which management decisions were made during the reporting period; (C) for which final action was taken during the reporting period, including – (i) the dollar value of recommendations that were actually completed; and (ii) the dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed; and (D) for which no final action has been taken by the end of the reporting period;”	84
Section 5(b)(4)	“whether the establishment entered into a settlement agreement with the official described in subsection (a)(20)(A) (officials found to have engaged in retaliation), which shall be reported regardless of any confidentiality agreement relating to the settlement agreement;”	N/A*
Section 5(b)(5)	“a statement with respect to audit reports on which management decisions have been made but final action has not been taken, other than audit reports on which a management decision was made within the preceding year, containing – (A) a list of such audit reports and the date each such report was issued; (B) the dollar value of disallowed costs for each report; (C) the dollar value of recommendations that funds be put to better use agreed to by management for each report; and (D) an explanation of the reasons final action has not been taken with respect to each such audit report, except that such statement may exclude such audit reports that are under formal administrative or judicial appeal or upon which management of an establishment has agreed to pursue a legislative solution, but shall identify the number of reports in each category so excluded.”	87-131*

AUDIT, EVALUATION, AND INVESTIGATION REPORTS ISSUED

This section lists the DoD OIG and Service audit agency reports that were issued during the reporting period. The reports are sorted by the FY 2022 Top DoD Management Challenges. Additional information on the management challenges is available in the Overview section of the SAR.

DoD OIG

<http://www.dodig.mil/reports.html/>

Army Audit Agency

www.army.mil/aaa

Naval Audit Service

www.secnav.navy.mil/navaudsvc/Pages/default.aspx

Air Force Audit Agency

www.afaa.af.mil

FY 2022 Top DoD Management Challenges	DoD OIG	Service Audit Agencies	Total
Maintaining the Advantage in Strategic Competition	5	3	8
Assuring Space Dominance, Nuclear Deterrence, and Missile Defense	2	0	2
Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data	3	13	16
Reinforcing the Supply Chain While Reducing Reliance on Strategic Competitors	1	14	15
Increasing Agility in the DoD's Acquisition and Contract Management	7	8	15
Improving DoD Financial Management and Budgeting	35	28	63
Building Resiliency to Environmental Stresses	0	2	2
Protecting the Health and Wellness of Service Members and Their Families	8	13	21
Recruiting and Retaining a Modern Workforce	1	3	4
Preserving Trust and Confidence in the DoD	6	4	10
Other	11	6	17
Total	79	94	173

Maintaining the Advantage in Strategic Competition

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-038	Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense's Law of War Policies	11/16/2021
DoD OIG	DODIG-2022-056	Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities	2/1/2022
DoD OIG	DODIG-2022-065	Evaluation of the Screening of Displaced Persons from Afghanistan	2/15/2022
DoD OIG	DODIG-2022-075	Evaluation of the Office of Net Assessment	3/25/2022
DoD OIG	DODIG-2022-077	Evaluation of Integrated Undersea Surveillance Systems Capacities	3/28/2022
USAAA	A-2022-0034-AXZ	Mobility of Brigade Combat Teams with Common Authorized Stockage Lists	3/4/2022
USAAA	A-2022-0036-IIZ	Followup Audit of Personnel Security Clearance–Eligibility (Followup to A-2018-0069-IEO)	3/14/2022
AFAA	F-2022-0002-O10000	Protection of Technical and Proprietary Data	12/2/2021

Assuring Space Dominance, Nuclear Deterrence, and Missile Defense

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-007	Management Advisory Regarding Proposed Changes to the Concept of Operations for the Space Based Infrared System (SBIRS) Survivable and Endurable Evolution (S2E2) System	11/1/2021
DoD OIG	DODIG-2022-048	Audit of DoD Maintenance of Space Launch Equipment and Facilities	1/5/2022

Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-041	Audit of the DoD's Use of Cybersecurity Reciprocity Within the Risk Management Framework Process	12/3/2021
DoD OIG	DODIG-2022-061	Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors	2/22/2022
DoD OIG	DODIG-2022-068	Evaluation of Department of Defense Components' Use of the National Industrial Security Program Contract Classification System	3/2/2022
USAAA	A-2022-0002-BOZ	Cybersecurity of CECOM-Managed Software for Army Weapons Systems in Sustainment—FORSCOM	10/12/2021
USAAA	A-2022-0011-AXZ	Sustaining the Army's IT Enterprise Networks	11/23/2021
USAAA	A-2022-0017-BOZ	Independent Auditor's Report on the Examination of the Corps of Engineers Financial Management System (CEFMS) II	1/4/2022
USAAA	A-2022-0021-BOZ	Logistics Modernization Program-Related Divestitures of Legacy Systems	2/7/2022
USAAA	A-2022-0026-AXZ	Protective Measures Over PII in Europe, U.S. Army Europe and Africa	2/1/2022
USAAA	A-2022-0033-IIZ	Cloud Migration	3/14/2022
USAAA	A-2022-0041-AXZ	Protective Measures Over PII, U.S. Army Materiel Command	3/31/2022
NAVAUDSVC	N2022-0015	Oversight of Navy Cybersecurity	3/29/2022
AFAA	F-2022-0001-O10000	Printer and Multifunction Device Cybersecurity	11/9/2021
AFAA	F-2022-0001-O30000	Information Operations Career Field	1/11/2022
AFAA	F-2022-0006-O10000	Cross Domain Solutions	1/12/2022
AFAA	F-2022-0005-L30000	Government Purchase Card Transactions for Real Property Support	3/14/2022
AFAA	F-2022-0003-A00900	Communication Security (COMSEC) Plan and Approval Process	3/17/2022

Reinforcing the Supply Chain While Reducing Reliance on Strategic Competitors

Agency	Report Number	Report Title	Date
DoD OIG	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
AFAA	F-2022-0001-L20000	Missile Repair Requirements	10/14/2021
AFAA	F-2022-0001-L40000	F-35 Return Material Authorization Management	10/14/2021
AFAA	F-2022-0002-L40000	Support Equipment Buy Requirements	10/21/2021
AFAA	F-2022-0003-L40000	D200A Unit Price Management	11/17/2021
AFAA	F-2022-0004-L40000	Deferred Disposal Codes	11/30/2021
AFAA	F-2022-0005-L40000	Counterfeit and Nonconforming Material Program	12/13/2021
AFAA	F-2022-0001-O20000	Confined Spaces	1/12/2022

Agency	Report Number	Report Title	Date
AFAA	F-2022-0002-L20000	Fiscal Years 20-22 Distribution of Depot Maintenance	2/7/2022
AFAA	F-2022-0002-A00900	Parts Procurement	2/23/2022
AFAA	F-2022-0003-L20000	Aerospace Ground Equipment Corrosion Control	2/23/2022
AFAA	F-2022-0002-O30000	Airfield Management of Transient Aircraft	3/7/2022
AFAA	F-2022-0004-L30000	Subcontracting Limitations	3/14/2022
AFAA	F-2022-0005-L20000	Maintenance Training	3/21/2022
AFAA	F-2022-0006-L20000	Deferred Depot Maintenance	3/21/2022

Increasing Agility in the DoD's Acquisition and Contract Management

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-005	Followup Report on the Trans-Africa Airlift Support Contract Report (DODIG-2018-116)	10/28/2021
DoD OIG	DODIG-2022-049	Evaluation of Contract Monitoring and Management of Project Maven	1/6/2022
DoD OIG	DODIG-2022-053	Audit of the Department of Defense Foreign Military Sales Acquisition Process	1/12/2022
DoD OIG	DODIG-2022-057	Audit of the Office of Net Assessment's Contract Administration Procedures	1/25/2022
DoD OIG	DODIG-2022-069	Audit of Department of Defense Small Business Subcontracting Requirements	3/7/2022
DoD OIG	DODIG-2022-072	Audit of Contracts Awarded and Administered by the Defense Media Activity	3/14/2022
DoD OIG	DODIG-2022-073	Audit of DoD Hotline Allegations Concerning the DoD Ordnance Technology Consortium Award Process	3/21/2022
USAAA	A-2022-0014-AXZ	Audit of Utilities Privatization	12/15/2021
USAAA	A-2022-0015-AXZ	Audit of Portable Electronic Devices (PEDs) and Wireless Services Management	12/10/2021
USAAA	A-2022-0019-BOZ	Independent Auditor's Report on AUP Attestation for Reviewing FY 16 Base Operation Contract Support to USAG Fort Belvoir	1/18/2022
USAAA	A-2022-0029-BOZ	Other Transactional Authority (OTA) Program Goals and Objectives	2/25/2022
USAAA	A-2022-0030-FIZ	Followup Audit of the Army's Marketing and Advertising Program—Contract Oversight (Followup to Report: A-2021-0033-MTH)	2/28/2022
USAAA	A-2022-0035-FIZ	Followup Audit of the Army's Marketing and Advertising Program—Return on Investment (Followup to Report A-2018-0036-MTH)	3/18/2022
NAVAUDSVC	N2022-0003	Facility Support Contracts within Commander, Navy Region Japan	10/22/2021
NAVAUDSVC	N2022-0004	Small Business Subcontracting at Naval Sea Systems Command	10/27/2021

Improving DoD Financial Management and Budgeting

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-001	Department of Defense Education Activity Grant Oversight	10/5/2021
DoD OIG	DODIG-2022-003	Management Advisory: Internal Control Weaknesses in the Global Combat Support System-Army and the Army Enterprise System Integration Program	10/15/2021
DoD OIG	DODIG-2022-008	Transmittal of the Independent Auditor's Report on the Defense Logistics Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements and Related Notes for FY 2021 and FY 2020	11/3/2021
DoD OIG	DODIG-2022-009	Transmittal of the Independent Auditor's Report on the Defense Health Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements and Related Notes for FY 2021 and FY 2020	11/3/2021

APPENDIX B

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-010	Transmittal of the Independent Auditor's Report on the U.S. Air Force Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2021 and FY 2020	11/3/2021
DoD OIG	DODIG-2022-011	Transmittal of the Independent Auditor's Report on the U.S. Special Operations Command Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2021 and FY 2020	11/3/2021
DoD OIG	DODIG-2022-012	Transmittal of the Independent Auditor's Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-014	Transmittal of the Independent Auditor's Report on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-015	Transmittal of the Independent Auditor's Reports on the Defense Health Program Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-016	Transmittal of the Independent Auditor's Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-017	Transmittal of the Independent Auditor's Reports on the Defense Health Agency–Contract Resource Management Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-018	Transmittal of the Independent Auditor's Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2021	11/8/2021
DoD OIG	DODIG-2022-019	Transmittal of the Independent Auditor's Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2021	11/8/2021
DoD OIG	DODIG-2022-020	Transmittal of the Independent Auditor's Report on the U.S. Department of the Army General Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-021	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 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-022	Transmittal of the Independent Auditor's Report on the U.S. Army Corps of Engineers–Civil Works Financial Statements and Related Notes for FY 2021 and FY 2020	11/12/2021
DoD OIG	DODIG-2022-023	Transmittal of the Independent Auditor's Report on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2021	11/8/2021
DoD OIG	DODIG-2022-024	Transmittal of the Independent Auditor's Report on the U.S. Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2021	11/8/2021
DoD OIG	DODIG-2022-025	Transmittal of the Independent Auditor's Report on the U.S. Marine Corps General Fund Financial Statements and Related Notes for FY 2021	11/8/2021
DoD OIG	DODIG-2022-026	Transmittal of the Independent Auditor's Reports on the U.S. Special Operations Command Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-027	Audit of the DoD's Compliance With the Digital Accountability and Transparency Act of 2014	11/8/2021
DoD OIG	DODIG-2022-028	Audit of the U.S. Army Corps of Engineers Compliance With the Digital Accountability and Transparency Act of 2014	11/8/2021
DoD OIG	DODIG-2022-029	Transmittal of the Independent Auditor's Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-031	Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-032	Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-033	Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2021 and FY 2020	11/8/2021
DoD OIG	DODIG-2022-037	Independent Auditor's Reports on the Department of Defense FY 2021 and FY 2020 Basic Financial Statements	11/15/2021

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-044	Transmittal of the Independent Auditor's Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2021 and FY 2020	12/16/2021
DoD OIG	DODIG-2022-046	External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General	12/20/2021
DoD OIG	DODIG-2022-052	Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program	1/11/2022
DoD OIG	DODIG-2022-054	Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations	1/19/2022
DoD OIG	DODIG-2022-060	Quality Control Review of the Warren Averett, LLC FY 2019 Single Audit of DEFESNEWEX, Inc.	2/2/2022
DoD OIG	DODIG-2022-062	External Peer Review of the National Guard Bureau Internal Review Office	2/10/2022
DoD OIG	DODIG-2022-074	Audit of Entitlements for Activated Army National Guard and Air National Guard Members Supporting the Coronavirus Disease-2019 Mission	3/20/2022
DoD OIG	DODIG-2022-080	Audit of the U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding	3/31/2022
USAAA	A-2022-0001-BOZ	Management of Corrective Actions for G-4 Repeat NFRs, ARMY-SOC1-2018-21 and ARMY-SOC1-2019-02	10/21/2021
USAAA	A-2022-0004-AXZ	Unified Command Suite Funding	10/20/2021
USAAA	A-2022-0008-AXZ	Government Purchase Card Transactions—U.S. Army Intelligence and Security Command	12/3/2021
USAAA	A-2022-0010-BOZ	Independent Review of the Independent Auditor's Report of the American Red Cross FY 21 Financial Statements	11/15/2021
USAAA	A-2022-0012-AXZ	Audit of Reimbursable Services—U.S. Army Garrison Benelux	11/30/2021
USAAA	A-2022-0013-BOZ	Funds Management Using Outbound Military Interdepartmental Purchase Requests (MIPRs)	12/10/2021
USAAA	A-2022-0016-BOZ	Audit of Management of Corrective Actions for G-4 Repeat NFRs, ARMY-SOC1-2018-21 and ARMY-SOC1-2019-02	1/4/2022
USAAA	A-2022-0020-BOZ	Living Quarters Allowance (LQA) Payments—Korea	1/10/2022
USAAA	A-2022-0022-BOZ	Independent Auditor's Report on the AUP Attestation of Selected Vendors	1/7/2022
USAAA	A-2022-0024-FIZ	Independent Auditor's Report on the AUP Attestation of Suspected False Claims at Joint Base San Antonio	1/21/2022
USAAA	A-2022-0025-BOZ	COVID-19 Expenditures	2/7/2022
USAAA	A-2022-0039-BOZ	Independent Auditor's Report on the Agreed-Upon Procedures Attestation of Pay and Entitlements—76th Operational Response Command	3/10/2022
NAVAUDSVC	N2022-0001	Navy Military Construction Projects Proposed for Fiscal Year 2023	10/8/2021
NAVAUDSVC	N2022-0002	Navy Diving Duty Pay	10/14/2021
NAVAUDSVC	N2022-0005	Time and Attendance for Civilian Employees at a Marine Corps Exchange	11/10/2021
NAVAUDSVC	N2022-0007	U.S. Marine Corps Civilian Employee Overtime at Selected Activities in North Carolina	11/23/2021
NAVAUDSVC	N2022-0008	Followup on United States Marine Corps Financial Data for Operation Freedom's Sentinel	11/24/2021
NAVAUDSVC	N2022-0012	Spectrum Relocation Fund	1/24/2022
NAVAUDSVC	N2022-0014	U.S. Marine Corps Civilian Employee Overtime at Selected Activities in Georgia	3/15/2022
AFAA	F-2022-0001-L30000	Contract Data Requirements List Management	11/2/2021
AFAA	F-2022-0001-A00900	Agreed-Upon Procedures – Inventory of Special Access Programs and Asset Transfers to the United States Space Force	12/2/2021
AFAA	F-2022-0003-O10000	Agreed-Upon Procedures, Financial Management Feeder Systems Access and Segregation Controls – Reliability, Availability, and Maintainability of Pods	12/14/2021
AFAA	F-2022-0004-O10000	Agreed-Upon Procedures, Financial Management Feeder Systems Access and Segregation Controls – Personnel Budget and Analysis System Web	12/14/2021
AFAA	F-2022-0004-O40000	Space Operations Command Civilian Overtime	12/14/2021

Agency	Report Number	Report Title	Date
AFAA	F-2022-0005-O10000	Agreed-Upon Procedures, Financial Management Feeder Systems Access and Segregation Controls – Air Force Promotions System/Weighted Airmen PromotionsSystem	1/11/2022
AFAA	F-2022-0007-O10000	Agreed-Upon Procedures, Financial Management Feeder Systems Access and Segregation Controls – Unit Training Assembly System-Web	1/18/2022
AFAA	F-2022-0008-O10000	Agreed-Upon Procedures, Financial Management Feeder Systems Access and Segregation Controls – Reserve Travel System	1/21/2022
AFAA	F-2022-0004-L20000	F-35 Repair of Reparables Material Weakness Validation	3/2/2022

Building Resiliency to Environmental Stresses

Agency	Report Number	Report Title	Date
NAVAUDSVC	N2022-0006	Management of the Department of the Navy Geothermal Energy Program at Naval Air Weapons Station China Lake	11/22/2021
NAVAUDSVC	N2022-0010	Management of Navy Training Ranges – East Coast	12/9/2021

Protecting the Health and Wellness of Service Members and Their Families

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-004	Evaluation of the Department of Defense's Implementation of Oversight Provisions of Privatized Military Housing	10/21/2021
DoD OIG	DODIG-2022-006	Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility	11/1/2021
DoD OIG	DODIG-2022-013	Evaluation of Department of Defense Compliance at Sites Conducting Open Burning or Open Detonation of Waste Military Munitions in the United States	11/4/2021
DoD OIG	DODIG-2022-030	Evaluation of the Department of Defense's Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members	11/9/2021
DoD OIG	DODIG-2022-047	Audit of TRICARE Telehealth Payments	2/3/2022
DoD OIG	DODIG-2022-058	Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan	2/1/2022
DoD OIG	DODIG-2022-071	Audit of Active Duty Service Member Alcohol Misuse Screening and Treatment	3/10/2022
DoD OIG	DODIG-2022-076	Evaluation of Combatant Commands Communication Challenges with Foreign Nation Partners during the COVID-19 Pandemic and Mitigation Efforts	3/28/2022
USAAA	A-2022-0003-FIZ	ARNG's Implementation of the Reserve Health Readiness Program–Use of Resources	10/25/2021
USAAA	A-2022-0007-FIZ	ARNG's Implementation of the Reserve Health Readiness Program–Communication and Timeliness Goals	11/15/2021
USAAA	A-2022-0023-FIZ	Independent Auditor's Report on the AUP Attestation of Relationship of NCO "Presence" and Soldier Suicides	1/19/2022
USAAA	A-2022-0027-BOZ	Indoor Air Quality, Korea	2/8/2022
USAAA	A-2022-0031-FIZ	Soldiers with Pre-Existing Medical Conditions	3/10/2022
USAAA	A-2022-0038-FIZ	Independent Auditor's Report on the Agreed-Upon Procedures Attestation of the Army Remote Medical Management Program	3/15/2022
USAAA	A-2022-0040-FIZ	Holistic Health and Fitness (H2F) System–Return on Investment	3/31/2022
NAVAUDSVC	N2022-0013	Marine Corps Suicide Prevention Program	2/28/2022
AFAA	F-2022-0001-O40000	Dining Facility Operations at Deployed Locations	11/15/2021
AFAA	F-2022-0002-O40000	Hearing Conservation Program	12/7/2021
AFAA	F-2022-0003-O40000	Aeromedical Evacuation Operations at Ramstein Air Base	1/10/2022
AFAA	F-2022-0002-O20000	Personnel Hydration Requirements for Mission Oriented Protective Posture Conditions	2/18/2022

Agency	Report Number	Report Title	Date
AFAA	F-2022-0004-O20000	Reciprocal Fire Protection Agreements	3/8/2022

Recruiting and Retaining a Modern Workforce

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-036	Audit of the Department of Defense Strategic Planning for Overseas Civilian Positions	11/16/2021
USAAA	A-2022-0006-FIZ	Assigning Officers Using the Army Talent Alignment Process	11/15/2021
USAAA	A-2022-0032-FIZ	Army's Permanent Change of Station Process Reforms	3/3/2022
USAAA	A-2022-0037-FIZ	Capital Improvements for Privatized Housing, U.S. Army Garrison Fort Leonard Wood	3/10/2022

Preserving Trust and Confidence in the DoD

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-002	Review of the Selection Process and Administrative Leave of the Former National Security Agency General Counsel	10/21/2021
DoD OIG	DODIG-2022-034	Audit of the U.S. Army Corps of Engineers Border Infrastructure Contract	11/12/2021
DoD OIG	DODIG-2022-035	Evaluation of Special Victim Investigation and Prosecution Capability Within the Department of Defense	11/10/2021
DoD OIG	DODIG-2022-039	Review of the DoD's Role, Responsibilities, and Actions to Prepare for and Respond to the Protest and Its Aftermath at the U.S. Capitol Campus on January 6, 2021	11/16/2021
DoD OIG	DODIG-2022-042	Department of Defense Progress on Implementing Fiscal Year 2021 NDAA Section 554 Requirements Involving Prohibited Activities of Covered Armed Forces	12/1/2021
DoD OIG	DODIG-2022-079	Evaluation of Department of Defense Voting Assistance Programs for Calendar Year 2021	3/31/2022
AFAA	F-2022-0002-L30000	US Air Forces Central Area of Responsibility Government Purchase Card Management	1/11/2022
AFAA	F-2022-0003-L30000	US Air Forces Central Area of Responsibility Service Contracts	1/11/2022
AFAA	F-2022-0003-O20000	Department of the Air Force Officer Promotion System	2/28/2022
AFAA	F-2022-0005-O40000	Agreed-Upon Procedures, Sex Offender Registration	3/11/2022

Other

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-040	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Ramstein Air Base	11/29/2021
DoD OIG	DODIG-2022-045	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks	12/17/2021
DoD OIG	DODIG-2022-050	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia	1/5/2022
DoD OIG	DODIG-2022-051	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia	1/5/2022
DoD OIG	DODIG-2022-055	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia	1/20/2022
DoD OIG	DODIG-2022-059	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey	2/2/2022
DoD OIG	DODIG-2022-063	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin	2/15/2022
DoD OIG	DODIG-2022-064	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas	2/16/2022

Agency	Report Number	Report Title	Date
DoD OIG	DODIG-2022-066	Management Advisory on the Lack of Memorandums of Agreement for DoD Support for the Relocation of Afghan Nationals	3/1/2022
DoD OIG	DODIG-2022-067	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico	3/3/2022
DoD OIG	DODIG-2022-070	Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana	3/9/2022
USAAA	A-2022-0005-BOZ	Nonaudit Service: Military Pay Transactions, Fort Drum, New York	10/13/2021
USAAA	A-2022-0009-BOZ	Independent Auditor's Attestation Review of the FY 21 Army Managers' Internal Control Program (MICP)	11/18/2021
USAAA	A-2022-0018-BOZ	Nonaudit Service: Paycheck Protection Program, Fort Drum, New York	12/13/2021
USAAA	A-2022-0028-BOZ	Nonaudit Service: Serial Number History	1/26/2022
NAVAUDSVC	N2022-0009	United States Marine Corps Advertising and Marketing Program	12/2/2021
NAVAUDSVC	N2022-0011	Navy Advertising and Marketing Program	1/20/2022

Reports with Questioned Costs, Unsupported Costs, and Funds That Could Be Put To Better Use

Reports Issued	Date	Questioned Costs	Unsupported Costs	Funds Put to Better Use
DODIG-2022-001, Department of Defense Education Activity Grant Oversight	10/5/2021	\$49,900,000		
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			\$20,805,153
DODIG-2022-047, Audit of TRICARE Telehealth Payments	2/3/2022			\$620,162
DODIG-2022-069, Audit of Department of Defense Small Business Subcontracting Requirements	3/7/2022	\$16,505,185	\$16,505,185	
Total		\$66,405,185	\$16,505,185	\$21,425,315

STATUS OF DOD OIG AND SERVICE AUDIT REPORTS AS OF MARCH 31, 2022

Status of DoD OIG and Service audit reports and total dollar value of recommendations with questioned costs and funds to be put to better use.

Status	Number of Reports	Potential Monetary Benefits
DoD OIG		
Number of Reports Open as of October 1, 2021	292	\$6,085,966,888
Number of Reports Issued During October 1, 2021 – March 31, 2022	76	\$87,830,500 ¹
Number of Reports Closed During October 1, 2021 – March 31, 2022	70	\$68,302,110 ²
Number of Reports Open as of March 31, 2022	298 ³	\$6,105,495,278
Service Audit Agencies⁴		
Number of Reports Open as of October 1, 2021	377 ⁵	\$4,615,000,358 ⁵
Number of Reports Issued During October 1, 2021 – March 31, 2022	95	\$1,412,065,072
Number of Reports Closed During October 1, 2021 – March 31, 2022	121	\$217,463,000
Number of Reports Open as of March 31, 2022	351	\$4,644,315,430

1. The DoD OIG issued audit and evaluation reports during the reporting period with estimated monetary benefits of \$66.4 million in questioned costs (includes \$16.5 million in unsupported costs) and \$21.4 million in funds that could be put to better use.
2. Final management action was taken on four reports with estimated monetary benefits of \$56.4 million in questioned costs (includes \$6.5 million in unsupported costs) and \$11.9 million in funds that could be put to better use. Management achieved \$1.1 million of the identified \$11.9 million in funds that could be put to better use.
3. Of the 298 open reports, there were 28 reports with estimated monetary benefits of \$6.1 billion. Total monetary benefits recovered cannot be determined until the recommended actions are completed.
4. Amounts calculated by the Service Audit Agencies (U.S. Army Audit Agency, U.S. Air Force Audit Agency, and Naval Audit Service).
5. Incorporates retroactive adjustments.

STATUS OF DOD MANAGEMENT DECISIONS ON DOD OIG REPORTS WITH QUESTIONED COSTS AS OF MARCH 31, 2022

Status of DoD management decisions on DoD OIG-issued audit and evaluation reports with questioned costs.

Status	Number of Reports	Questioned Costs	Unsupported Costs ¹
No management decision had been made by the beginning of the reporting period	0 ²	\$0	\$0
Issued during the reporting period	2 ³	\$66,405,185	\$16,505,185
Subtotals	2	\$66,405,185	\$16,505,185
Management decision was made during the reporting period ⁴	2	\$66,405,185	\$16,505,185
(i) Dollar value of disallowed costs	0	\$0	\$0
(ii) Dollar value of costs not disallowed	0	\$0	\$0
No management decision had been made by the end of the reporting period	0	\$0	\$0

1. Unsupported costs is a subcategory of questioned costs.
2. The previous Semiannual Report to the Congress for the reporting period ending September 30, 2021, listed 27 reports with no management decision made. However, of the 27 reports previously reported as no management decision made by the beginning of the report period, none had associated questioned costs.
3. The DoD OIG issued two audit reports (Report Nos. DODIG-2022-001 and DODIG-2022-069) during the reporting period that identified \$66.4 million in questioned costs (includes \$16.5 million in unsupported costs).
4. Total value of disallowed costs and costs not disallowed cannot be determined until the recommended management actions are completed.

Questioned Cost: A cost that is questioned by the DoD OIG because of (1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) a finding that, at the time of the review, such cost is not supported by adequate documentation; or (3) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Unsupported Cost: A cost that is questioned by the DoD OIG because it found that, at the time of the review, the cost was not supported by adequate documentation.

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

Management Decision: 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 such findings and recommendations, including actions concluded to be necessary.

STATUS OF DOD MANAGEMENT DECISIONS ON DOD OIG REPORTS WITH FUNDS TO BE PUT TO BETTER USE AS OF MARCH 31, 2022

Status of DoD management decisions on DoD OIG-issued audit and evaluation reports with funds to be put to better use.

Status	Number	Funds to be Put to Better Use
No management decision had been made by the beginning of the reporting period	1 ¹	\$9,500,000
Issued during the reporting period	2 ²	\$21,425,315
Subtotals	3	\$30,925,315
Management decision was made during the reporting period		
(i) Dollar value of recommendations that were agreed to by management	1	\$20,805,153
(ii) Dollar value of recommendations that were not agreed to by management	1	\$9,500,000 ³
No management decision had been made by the end of the reporting period	1	\$620,162 ⁴

1. The previous Semiannual Report to the Congress for the reporting period ending September 30, 2021, listed 27 reports with no management decision made. However, of the 27 reports previously reported as no management decision made by the beginning of the report period, only 1 report had associated funds to be put to better use.
2. The DoD OIG issued two audit reports (Report Nos. DODIG-2022-043 and DODIG-2022-047) during the reporting period that identified \$21.4 million in funds that could be put to better use.
3. Report No. DODIG-2019-085 previously identified \$9.5 million in funds that could be put to better use; however, management did not agree to transfer \$9.5 million in lease payments into the Special Defense Acquisition Fund account.
4. Report No. DODIG-2022-047 includes \$620,162 in funds that could be put to better use but had no management decision as of March 31, 2022; however, action to achieve a management decision is in progress.

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.

STATUS OF DOD MANAGEMENT ACTIONS ON DOD OIG REPORTS WITH QUESTIONED COSTS AS OF MARCH 31, 2022

Status of DoD management actions on DoD OIG-issued audit and evaluation reports and total dollar value of recommendations with questioned costs.

Status	Number of Reports	Questioned Costs
Final action had not been taken by the beginning of the reporting period	14	\$4,201,366,670
A management decision was made during the reporting period	2	\$66,405,185
No management decision was made during the reporting period	0	\$0
Subtotals	16¹	\$4,267,771,855
Final action was taken during the reporting period	1 ²	\$56,402,110 ³
(i) Dollar value of disallowed costs that were recovered by management		\$0
(ii) Dollar value of disallowed costs that were written off by management		\$0
No final action had been taken by the end of the reporting period	15	\$4,211,369,745 ⁴

- For these audit and evaluation reports, management has agreed to take the recommended actions, but the amount of achieved monetary benefits cannot be determined until those actions are completed.
- Final action was taken on DODIG-2022-001. However, actions are still in progress for remaining open recommendations in DODIG-2022-069.
- For Report No. DODIG-2022-001, there were \$49.9 million in questioned costs; however, during the reporting period, the funds became no longer recoverable. As a result, we reported this as a final management action taken. For Report No. DODIG-2022-069, there were \$6.5 million in unsupported costs; however, during the reporting period, management provided documentation to support that the prime contractor complied with subcontracting limitations. As a result, we closed this item and no longer consider these costs unsupported.
- 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.

STATUS OF DOD MANAGEMENT ACTIONS ON DOD OIG REPORTS WITH FUNDS TO BE PUT TO BETTER USE AS OF MARCH 31, 2022

Status of DoD management actions on DoD OIG-issued audit and evaluation reports and total dollar value of recommendations with funds to be put to better use.

Status	Number of Reports	Funds to be Put to Better Use
Final action had not been taken by the beginning of the reporting period	12	\$1,884,600,218
A management decision was made during the reporting period	1	\$20,805,153
No management decision was made during the reporting period	1	\$620,162
Subtotals	14¹	\$1,906,025,533
Final action was taken during the reporting period	1 ²	
(i) Dollar value of recommendations that were actually completed		\$1,133,044 ³
(ii) Dollar value of recommendations that management concluded should not or could not be implemented or completed		\$10,766,956 ⁴
No final action had been taken by the end of the reporting period	13	\$1,894,125,533 ⁵

- For 13 of these audit and evaluation reports, management has agreed to take the recommended actions, but the amount of achieved monetary benefits cannot be determined until those actions are completed. For one report, action to achieve a management decision is in progress.
- Final action was taken on DODIG-2019-038. However, actions are still in progress for remaining open recommendations in DODIG-2019-085.
- For Report No. DODIG-2019-038, achieved monetary benefits were \$1.1 million in funds put to better use.
- For Report No. DODIG-2019-038, management completed a review of 18,898 billable accounts and determined that \$1.3 million is unrecoverable. For Report No. DODIG-2019-085, management did not agree to transfer \$9.5 million in lease payments into the Special Defense Acquisition Fund account.
- Total monetary benefits recovered cannot be determined until the recommended actions are completed.

CONTRACT AUDIT REPORTS ISSUED¹

October 1, 2021, through March 31, 2022

Type of Audit ²	Reports Issued	Dollars Examined (in millions)	Questioned Costs ³ (in millions)	Funds Put to Better Use (in millions)
Incurring Costs, Operations Audits, Special Audits	636	\$37,092.6	\$331.6	– ⁴
Forward Pricing Proposals	199	15,008.6	–	\$1,410.1 ⁵
Cost Accounting Standards	155	48.6	10.3	–
Defective Pricing	10	– ⁶	133.0	–
Totals	1,000	\$52,149.8	\$474.9	\$1,410.1

- This schedule represents Defense Contract Audit Agency (DCAA) contract audit reports issued during the 6 months ending March 31, 2022. This schedule includes any audits that 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. We received the data in the schedule from DCAA. Because of limited time between availability of management information system data and legislative reporting requirements, submitted data is accordingly subject to change based on subsequent DCAA authentication. The total number of assignments completed during the 6 months ending March 31, 2022, was 4,879. 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.
- This schedule represents audits performed by 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 were 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 redeterminable fixed-price contracts, and costs incurred but not yet covered by definitized contracts.
 - Cost Accounting Standards – Reviews 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 – Reviews to determine whether contracts are based on current, complete, and accurate cost or pricing data (the Truth in Negotiations Act).
- Questioned costs represent costs that DCAA has questioned because they do not comply with rules, regulations, laws, or contractual terms.
- Represents recommendations associated with Operations Audits where DCAA has presented to a contractor that funds could be used more effectively if management took action to implement cost reduction recommendations.
- Represents potential cost reductions that may be realized during contract negotiations.
- Defective pricing dollars examined are not reported because the original value was included in the audits associated with the original forward pricing proposals.

STATUS OF ACTION ON POST-AWARD CONTRACT AUDITS¹

	Number of Reports	Costs Questioned ⁷ (in millions)	Costs Sustained ⁸ (in millions)
Open Reports:			
Within Guidelines ²	255	\$2,549.8	N/A ⁹
Overage, greater than 6 months ³	799	\$5,853.3	N/A
Overage, greater than 12 months ⁴	498	\$4,137.2	N/A
Under Criminal Investigation ⁵	62	\$243.9	N/A
In Litigation ⁶	214	\$1,498.2	N/A
Total Open Reports	1,828	\$14,282.4	N/A
Dispositioned (Closed) Reports	287	\$1,198.8	\$658.8 (55.0%) ¹⁰
All Reports	2,115	\$15,481.2	N/A

1. 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 Defense Contract Audit Agency 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.
2. 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.
3. Contracting officers have not resolved these overage reports within the 6-month resolution requirement.
4. Contracting officers have not dispositioned these overage reports within the 12-month disposition requirement.
5. Contracting officers have deferred action on these reports until a criminal investigation is complete.
6. Contracting officers have deferred action on these reports until related ongoing litigation is complete.
7. Costs Questioned represents the amount of audit exception, potential cost avoidance, or recommended price adjustment in the audit report.
8. 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.
9. Not applicable
10. For the 6-month period ended March 31, 2022, contracting officers sustained \$658.8 million (55.0 percent) of the \$1.2 billion questioned in the dispositioned reports. The 55.0-percent sustention rate represents an increase from the 26.4-percent rate reported for the period ended September 30, 2021.

Note: This appendix fulfills the requirement in DoD Instruction 7640,02, enclosure 2, section (1)(d).

STATUS OF REPORTS WITH ACTION PENDING AS OF MARCH 31, 2022^{1, 2, 3}

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

Description of Action: Update DoD Personnel Security Clearance Program policies to include information on security clearance systems and training requirements.

Reason Action Not Completed: The Army is revising Army Regulation 380-67, "Personnel Security Program," January 24, 2014. The regulation is undergoing another Army-wide staffing review due to the addition of new guidelines and the modification of current procedures. Estimated completion date is June 30, 2023.

Principal Action Office: Army

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

Description of Action: Develop policy to ensure that U.S. Treasury account symbols are used only as intended, and revise the DoD Financial Management Regulation to reflect and implement the related changes.

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.

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

Description of Action: Update the small arms accountability guidance in Marine Corps Order 5530.14A, "Marine Corps Physical Security Program Manual," June 5, 2009.

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. The content of Marine Administrative Message 329/21 is being incorporated into the revised Marine Corps Order 5530.14A. Estimated completion date is June 30, 2022.

Principal Action Office: Marine Corps

Report: DODIG-2012-107, Defense Finance and Accounting Service Needs to Improve the Process for Reconciling the Other Defense Organizations' Fund Balance With Treasury, 7/9/2012

Description of Action: Develop a systems infrastructure to enhance the current solution used to reconcile Funds Balance With Treasury. Pilot the use of the DoD's data analytics platform (ADVANA) to ingest feeder systems, accounting systems, reporting systems, and the Central Accounting Reporting System used by the U.S. Treasury.

Reason Action Not Completed: The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support that ADVANA can perform reconciliations from the financial statements and Central Accounting Reporting System to the detailed voucher level transactions. Estimated completion date is September 30, 2022.

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

Report: DODIG-2012-122, DoD Should Procure Compliant Physical Access Control Systems to Reduce the Risk of Unauthorized Access, 8/29/2012

Description of Action: Revise Chief of Naval Operations Instruction 5530.14E, "Navy Physical Security and Law Enforcement Program Requirements," January 28, 2009, to require installation security personnel to be involved during site surveys.

¹ Information about unresolved recommendations can be found in the Compendium of Open Office of Inspector General Recommendations to the Department of Defense (<https://www.dodig.mil/Reports/Compendium-of-Open-Recommendations/>). The Compendium identified 87 unresolved recommendations as of March 31, 2021, 17 of which were unresolved because the DoD disagreed with the recommendation. The other 70 recommendations were unresolved because DoD management either did not provide a response or the response provided did not fully address the recommendation. The Compendium is issued annually and details regarding unresolved recommendations will be updated in the next Compendium.

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

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

Reason Action Not Completed: The Navy has not finalized revision of Chief of Naval Operations Instruction 5530.14E. Estimated completion date is April 29, 2022.

Principal Action Office: Navy

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: F-35 Joint Program Office

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

Description of Action: Revise DoD Financial Management Regulation guidance to require costs of programs reported in the Statement of Net Cost to be accounted for by program costs and not by appropriation, enabling the use of the Program Indicator Code attribute.

Reason Action Not Completed: The Director, Business Processes and Systems Modernization, stated that, until the majority of DoD systems are upgraded to collect costs based on missions and output performance measures, revision of the DoD Financial Management Regulation to report the Statement of Net Cost in any other manner would be misleading or confusing. The Director also stated that his office will leverage a pilot program with the U.S. Treasury (generate DoD and Component Financial Statements in Government-Wide Treasury Account Symbol) to produce standardized financial statements across the DoD. The pilot program is scheduled to begin the standardization of the Statement of Net Cost in third quarter FY 2022. Members of the DoD pilot program working group will collaborate with internal stakeholders and redefine the DoD's major programs to standardize the Statement of Net Cost. The pilot program is part of a larger U.S. Treasury effort to produce standardized financial statements Government-wide and will first focus on the Balance Sheet, Statement of Budgetary Resources, and Statement of Net Position before focusing on the Statement of Net Cost. Estimated completion date is August 5, 2022.

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

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

Description of Action: Revise Army Regulation 40-68, "Clinical Quality Management," February 26, 2004, to require that non-personal services health care contract physician assistants have a supervisor supplied by the contractor in accordance with Federal Acquisition Regulation subpart 37.4, "Nonpersonal Health Care Services."

Reason Action Not Completed: Revision of Army Regulation 40-68 was suspended due to the pending publication of Defense Health Agency Procedures Manual 6025.13, "Clinical Quality Management in the Military Health System." The Army is reviewing a plan to implement the DoD OIG recommendation by only hiring personal services physician assistants. Estimated completion date is January 1, 2023.

Principal Action Office: Army

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

Description of Action: Recover premium transportation fees and provide a refund to the Army after litigation is completed.

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

Reason Action Not Completed: The Armed Services Board of Contract Appeals upheld the Defense Logistics Agency's claim against the contractor; however, the contractor appealed the Armed Services Board of Contract Appeals' decision. This matter is in active litigation at the U.S. Court of Appeal for the Federal Circuit.

Principal Action Office: Defense Logistics Agency

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Implement a comprehensive program review process to verify that the critical asset identification and prioritization process is working effectively for DoD Components and Defense Critical Infrastructure Sector Lead Agents to identify, prioritize, and coordinate critical asset information that could affect each other's missions and functions.

Reason Action Not Completed: Office of the Under Secretary of Defense for Policy personnel stated that the comprehensive program reviews are no longer a requirement but have not provided support for this statement.

Principal Action Office: Assistant Secretary of Defense for Homeland Defense and Global Security

Report: DODIG-2013-123, Army Needs To Improve Mi-17 Overhaul Management and Contract Administration, 8/30/2013

Description of Action: Report is For Official Use Only.

Potential Monetary Benefits: \$6,438,000
(Questioned Costs)

Reason Action Not Completed: Report is For Official Use Only.

Principal Action Office: Army

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

Description of Action: Develop and implement functionality in the General Fund Enterprise Business System (GFEBS) to produce an Army-wide real property universe that reconciles to the financial statements by general ledger account codes, including the Army National Guard real property data.

Reason Action Not Completed: The Business Intelligence team within the GFEBS is coordinating with the product director and key stakeholders to finalize the methodology and document the requirements, fields, and variables necessary for developing the 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. Estimated completion date is December 31, 2022.

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

Description of Action: Issue clarifying guidance to address the requirement for organizations to provide the Small Business Administration a complete and timely notification detailing why a proposed Small Business Innovation Research Phase III contract could not be awarded to the developer. Issue overarching guidance and related training for all DoD organizations to follow that will provide for the uniform application of intellectual property protections across the DoD.

Reason Action Not Completed: The Small Business and Technology Partnerships Office has been collaborating 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. Once the Defense Federal Acquisition Regulation 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.

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

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

Description of Action: Approve guidance to include Joint Improvised Explosive Device Defeat Organization roles and responsibilities, clarify intelligence collection activities, and assign an executive agent for external oversight.

Reason Action Not Completed: The Defense Threat Reduction Agency's Charter (DoD Directive 5105.62) is in coordination with the Office of the Under Secretary of Defense for Acquisition and Sustainment. Estimated completion date is May 31, 2022.

Principal Action Office: Defense Threat Reduction Agency

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

Description of Action: Develop and issue an overarching policy governing operation of the System of Record for Personnel Security Clearances, including identification of the categories of investigations to be titled and indexed, and the retention criteria.

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

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

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

Description of Action: Verify that the GFEBs posting logic documentation is accurate and complete, and use it to validate GFEBs general ledger account postings. Army officials must implement a timely review of the current GFEBs general ledger account postings, and ensure the general ledger account postings comply with the U.S. Standard General Ledger.

Reason Action Not Completed: The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) has not configured the GFEBs 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 being recorded in accordance with the U.S. Standard General Ledger requirements. Estimated completion date is September 30, 2022.

Principal Action Office: Army

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

Description of Action: Revise DoD Instruction 1000.28, "Armed Forces Retirement Home," February 1, 2010, to include a section outlining standards that are appropriate for the Armed Forces Retirement Home to follow with regard to non-medical operations.

Reason Action Not Completed: The Armed Forces Retirement Home has not revised DoD Instruction 1000.28, "Armed Forces Retirement Home," February 1, 2010. Estimated completion date is April 22, 2022.

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

Description of Action: Provide the action plan for future Wounded Warrior Regiment staffing and manning requirements.

Reason Action Not Completed: The Marine Corps has not provided evidence to support: 1) the results of the Wounded Warrior Regiment staffing and manning requirements (based on the operational planning team efforts and independent review of current operating resources); 2) the selection, screening, and assignment process for Enlisted Active Component Marines filling Wounded Warrior Battalions positions; or 3) a standard process whereby regiment and battalion leaders can interview potential Enlisted Active Component Marine Corps candidates for Wounded Warrior Battalions to ensure they are the "best fit" and most qualified. Estimated completion date is June 1, 2022.

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

Description of Action: Send dispute letters to Texas Medicaid and Healthcare Partnership for all claims denied for missing the 95-day filing requirement. Provide U.S. Army Medical Command all Medicaid-eligible claims denied by Texas Medicaid Health Partnership for missing the 95-day filing requirement to identify the value and impact of those claims to Brooke Army Medical Center. Meet with the Department of Health and Human Services to discuss difficulties Brooke Army Medical Center has encountered with denied claims and reimbursement levels from the Texas Medicaid and Healthcare Partnership.

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

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

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Develop and issue a DoD-wide policy for control and remediation of mold and radon evaluation and mitigation.

Reason Action Not Completed: On February 1, 2022, the Office of the Assistant Secretary of Defense for Readiness issued a policy memorandum entitled “Standards and Guidance for Managing Environmental Health Hazards in Department of Defense Housing,” which provides guidance for environmental health and safety personnel supporting military installation management of environmental health hazards in both accompanied and unaccompanied DoD housing. The Military Departments are required to implement and follow the general procedures for managing DoD residents’ concerns for potential environmental health risks in DoD housing, and apply the specific standards, guidance, and procedures for managing moisture and mold, lead-based paint, radon, and asbestos-containing materials. These processes, standards, and guidance will be incorporated into DoD Instruction 6055.01, “DoD Safety and Occupational Health (SOH) Program,” October 14, 2014, and DoD Instruction 6055.05, “Occupational and Environmental Health (OEH),” November 11, 2008, by June 30, 2023.

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

Description of Action: Develop Defense Health Affairs line-of-duty forms to provide procedural instructions to implement controls outlined in DoD Instruction 1241.01, “Reserve Component (RC) Line of Duty Determination for Medical and Dental Treatments and Incapacitation Pay Entitlements,” April 19, 2016.

Reason Action Not Completed: All materials from the Defense Health Agency procedural instruction are being incorporated into DoD Instruction 1241.01. Estimated completion date is December 31, 2022.

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

Report: DODIG-2015-013, Military Housing Inspections – Republic of Korea, 10/28/2014

Description of Action: Develop and issue a DoD-wide policy for control and remediation of mold and radon evaluation and mitigation.

Reason Action Not Completed: On February 1, 2022, the Office of the Assistant Secretary of Defense for Readiness issued a policy memorandum entitled “Standards and Guidance for Managing Environmental Health Hazards in Department of Defense Housing,” which provides guidance for environmental health and safety personnel supporting military installation

management of environmental health hazards in both accompanied and unaccompanied DoD housing. The Military Departments are required to implement and follow the general procedures for managing DoD residents’ concerns for potential environmental health risks in DoD housing, and apply the specific standards, guidance, and procedures for managing moisture and mold, lead-based paint, radon, and asbestos-containing materials. These processes, standards, and guidance will be incorporated into DoD Instruction 6055.01, “DoD Safety and Occupational Health (SOH) Program,” October 14, 2014, and DoD Instruction 6055.05, “Occupational and Environmental Health (OEH),” November 11, 2008, by June 30, 2023.

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

Description of Action: Revise DoD and Service guidance to provide policy and procedures for data collection and for submission and reporting of suicide events data. Requirements under the FY 2021 National Defense Authorization Act need to be addressed.

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.

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

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

Description of Action: Develop a plan with the Defense Contract Management Agency to formally accept all Government-owned property when contract performance ends, and ensure this plan clarifies current Defense Contract Management Agency acceptance responsibilities.

Reason Action Not Completed: The Air Force has not provided support to show how it inspected and accepted the F119 spare parts purchased by Pratt and Whitney to ensure the spare parts conformed with contract quality and quantity requirements.

Principal Action Office: Air Force

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

Description of Action: Create a full cost estimate for full implementation of the Invoice Processing Platform (now G-Invoicing) across the DoD. Develop cost estimates and obtain funding for implementing the Invoice Processing Platform across the DoD.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is deploying the U.S. Treasury's G-Invoicing tool as the long-term solution for the exchange of buyer/seller transactions. The G-Invoicing tool has had several developmental enhancements and changes to the current functionality, which also affected the development of cost estimates. Estimated completion date is September 30, 2023.

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

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

Description of Action: Report is classified.

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

Description of Action: Establish DoD dam safety inspection policy that is in accordance with the Federal Guidelines for Dam Safety, which define inspection frequency, scope, and inspector qualifications, and outline the need to develop and maintain inspection support documentation.

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

Description of Action: Update the 2003 memorandum of understanding to reflect DoD policy and requirements with the Force Protection Detachment program and the Embassy's Country Team environment.

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. The draft memorandum of understanding is undergoing a legal sufficiency review by the Under Secretary of Defense for Intelligence and Security Office of General Counsel. The Department of State Office of General Counsel has not reviewed the draft because of competing priorities. Estimated completion date is August 31, 2022.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy

Report: DODIG-2015-078, Evaluation of the Defense Criminal Investigative Organizations' Compliance with the Lautenberg Amendment Requirements and Implementing Guidance, 2/6/2015

Description of Action: Revise DoD Instruction 6400.06, "Domestic Abuse Involving DoD Military and Certain Affiliated Personnel," May 26, 2017, to incorporate language requiring commanders and supervisors to advise all employees (military and civilian) found to have a qualifying conviction to dispose of their privately owned firearms and ammunitions in accordance with the law.

Reason Action Not Completed: The Office of the Under Secretary of Defense for Personnel and Readiness has updated DoD Instruction 6400.06; however, it is undergoing a legal sufficiency review by the DoD Office of General Counsel.

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

Report: DODIG-2015-081, Evaluation of Department of Defense Compliance with Criminal History Data Reporting Requirements, 2/12/2015

Description of Action: Submit the missing 304 fingerprints and 334 final disposition reports to the Federal Bureau of Investigation for inclusion in the Integrated Automated Fingerprint Identification System.

Reason Action Not Completed: The Naval Criminal Investigative Service has not provided support that the remaining missing fingerprints and final disposition reports were submitted to the Federal Bureau of Investigation for inclusion in the Integrated Automated Fingerprint Identification System/Next Generation Identification database.

Principal Action Office: Navy

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

Description of Action: Review and update Joint Service Specification Guide 2010-11, "Crew Systems, Emergency Egress Handbook," October 1998, to reflect changes in policy and technology that have occurred in the last 16 years.

Reason Action Not Completed: The Air Force continues to coordinate updates to the Joint Service Specification Guide 2010-11 and is working through differences on interpretation of requirements and their impact on escape system performance. Estimated completion date is March 15, 2023.

Principal Action Office: Air Force

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

Description of Action: Develop a reconciliation process based on detail-level transaction data from the Department of the Navy's general ledger systems. Design and implement controls within the end-to-end Fund Balance With Treasury business process for resolving amounts reported on the "Statement of Differences-Disbursements."

Reason Action Not Completed: The Navy is working with the Defense Finance Accounting Service and the Office of the Secretary of Defense to develop improved Fund

Balance With Treasury reconciliation capabilities in ADVANA. Estimated completion date is fourth quarter FY 2022.

Principal Action Office: Navy

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

Description of Action: Report is For Official Use Only.

Reason Action Not Completed: Report is For Official Use Only.

Principal Action Office: F-35 Joint Program Office

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

Description of Action: Draft a policy memorandum that requires Naval Sea Systems Command business units to complete contractor performance assessment reports within 120 days of the end of the contract performance period. Require Naval Sea Systems Command offices responsible for any contract requiring assessment reports to ensure the contract is properly registered in the Contractor Performance Assessment Reporting System (CPARS). Require first-line managers for the contracting officer's representative to review the assessment reports prior to sending them to the contractor for review, and require all contracting officer's representatives to complete CPARS training.

Reason Action Not Completed: Naval Sea Systems Command has not provided a policy memorandum to require a 120-day CPARS reporting requirement. Also, the Naval Sea Systems Command has not developed and implemented procedures for contract registration, including procedures to validate that personnel properly register contracts or to require CPARS training modules on quality and narrative writing as well as periodic refresher training. Estimated completion date is December 30, 2022.

Principal Action Office: Navy

Report: DODIG-2015-122, Naval Air Systems Command Needs to Improve Management of Waiver Requests, 5/15/2015

Description of Action: Update Secretary of the Navy Instruction 5000.2F, "Department of the Navy Implementation and Operation of the Defense Acquisition System and the Joint Capabilities Integration and Development System," March 26, 2019, to emphasize that program managers must request waivers whenever they do not meet any of the

20 criteria the Navy guidance requires programs to meet to certify readiness for initial operational test and evaluation.

Reason Action Not Completed: The Navy is awaiting final leadership approval before publishing Secretary of the Navy Instruction 5000.2G. The revised version of 5000.2F is 5000.2G.

Principal Action Office: Navy

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

Description of Action: Develop a business process and the Logistics Modernization Program posting logic to identify and track Army Working Capital Fund inventory provided to contractors as Government-furnished material within the Logistics Modernization Program system.

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

Principal Action Office: Army

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Update the Department of the Navy’s system business processes to ensure transactions are processed in compliance with the Statement of Federal Financial Accounting Standards 1.

Reason Action Not Completed: Navy officials are staffing a draft instruction that will update the Navy Operational Test Readiness Review process. Since August 2020, the Navy Enterprise Resource Planning system has implemented new processes and functionality to ensure timely processing of Wide Area Work Flow transactions for firm-fixed-priced

services, source acceptance material contracts, and grants. These newly implemented processes ensure compliance with the Statement of Federal Financial Accounting Standards 1. In addition, the Navy is updating the Wide Area Work Flow interface with the Navy Enterprise Resource Planning system to accepted standards. Additional functionality is required for destination acceptance material and contract financing-type contracts. Implementation of the remaining functionality has been delayed to allow the Navy to complete other strategic efforts for system migrations. Estimated completion date is November 30, 2024.

Principal Action Office: Navy

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

Description of Action: Implement controls in the Defense Travel System for checking Patriot Express availability and to automatically route all travel orders for travel outside of the continental United States to transportation office personnel to check Patriot Express availability.

Reason Action Not Completed: Navy Personnel Command must implement remaining corrective actions for the Navy passenger transportation offices to be appropriately staffed and comply with revised policy in Office of the Chief of Naval Operations Instruction 4650.15C, “Navy Passenger Travel,” September 22, 2020. Estimated completion date is April 1, 2023.

Principal Action Office: Navy, Marine Corps

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

Description of Action: Ensure that programs of instruction for commissioned and noncommissioned officers include the updated guidance regarding religious accommodations contained in DoD Instruction 1300.17, “Religious Liberty in the Military Services,” September 1, 2020.

Reason Action Not Completed: The Navy has not finalized revisions to Secretary of the Navy Instruction 1730.08B, “Accommodation of Religious Practices,” March 28, 2021, including the updated guidance regarding religious accommodations contained in DoD Instruction 1300.17. Estimated completion date is October 31, 2023.

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

Report: DODIG-2015-162, Continental United States Military Housing Inspections – National Capital Region, 8/13/2015

Description of Action: Conduct an effective root-cause analysis and implement a corrective action plan for all identified electrical, fire protection, environmental health, and safety deficiencies.

Reason Action Not Completed: The Air Force has not repaired the electrical and fire protection deficiencies and nonconformance items to comply with Unified Facilities Criteria. Estimated completion date is August 31, 2022.

Principal Action Office: Air Force

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

Report: DODIG-2015-172, Naval Sea Systems Command Needs to Improve Management of Waiver and Deferral Requests, 9/14/2015

Description of Action: Revise Secretary of the Navy Instruction 5000.2F, “Department of the Navy Implementation and Operation of the Defense Acquisition System and the Joint Capabilities Integration and Development System,” March 26, 2019, after the Vice Chairman of the Joint Chiefs of Staff revises the Joint Capabilities Integration and Development System Manual to specify that sponsors for acquisition programs must notify the Joint Chiefs of Staff when deferrals to operationally testing system performance will delay demonstrating primary system requirements beyond the scheduled date for initial operational capability, as defined in the requirements document.

Reason Action Not Completed: The Vice Chairman of the Joint Chiefs of Staff has not finalized revisions to the Joint Capabilities Integration and Development System Manual, delaying the update to Navy Instruction 5000.2F.

Principal Action Office: Joint Chiefs of Staff, Navy

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

Description of Action: Update policy to ensure that Army publications properly and consistently address radon assessment and mitigation requirements. Conduct an

effective root-cause analysis and perform corrective actions for all fire protection deficiencies identified.

Reason Action Not Completed: The Assistant Secretary of the Army for Installations, Energy, and Environment completed initial staffing of draft Army Regulation 210-xx and comments are being adjudicated. Army Regulation 210-xx is targeted to be issued by March 31, 2022. The Navy’s last remaining corrective action to address fire protection deficiencies is scheduled to be completed by March 31, 2023.

Principal Action Office: Army, Navy

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

Description of Action: Revise the Defense Federal Acquisition Regulation Supplement (DFARS) to address interim and final contractor requirements for the prevention of workplace violence. Revise policies and procedures and integrate existing programs to develop a comprehensive DoD-wide approach to address prevention and response to workplace violence.

Reason Action Not Completed: Efforts to seek a modification to the DFARS to establish a requirement to train DoD contractor personnel on recognizing and preventing violence in the workplace are dependent on the issuance of DoD Instruction 5200.xx, “Prevention, Assistance, and Response Capabilities,” which is undergoing the DoD policy coordination process.

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

Description of Action: Report is classified.

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

Description of Action: Review the Invoice, Receipt, Acceptance, and Property Transfer system to verify that the Defense Logistics Agency’s automated control for inactive users is working properly, and ensure that separated employees’ user accounts are automatically disabled.

Reason Action Not Completed: Interface issues occurred between the Invoice, Receipt, Acceptance, and

Property Transfer system and the Defense Enrollment Eligibility Reporting System that prevented automatic deactivation of accounts for departing personnel. The Navy has not provided support that demonstrates that interface issues have been resolved, and that the automated control for inactive users is working properly and ensuring that separated employees' user accounts are automatically disabled based on personnel changes and suspend accounts made in the Defense Enrollment Eligibility Reporting System.

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

Description of Action: Review the strategy's implementation plan to track progress and assist with addressing implementation challenges. Develop a supplemental memorandum of agreement to further define specific roles and responsibilities, audit response, internal controls, performance metrics, and quality assurance plans.

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. The Defense Health Agency has developed a memorandum of agreement that is undergoing a DoD Office of General Counsel legal sufficiency review.

Principal Action Office: Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Assistant Secretary of Defense for Health Affairs

Report: DODIG-2016-066, Improvements Could Be Made in Reconciling Other Defense Organizations Civilian Pay to the General Ledger, 3/25/2016

Description of Action: Centralize the Other Defense Organizations' civilian pay reconciliation process.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support that ADVANA can perform the Other Defense Organizations' civilian payroll reconciliation processes.

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

Description of Action: Review, research, and pursue collection on the delinquent medical service accounts that remain open.

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

Reason Action Not Completed: Defense Health Agency and Military Service Uniform Business Office officials are working together to develop a plan to review and process the delinquent medical service accounts debt. Estimated completion date is August 23, 2022.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2016-080, Army's Management of Gray Eagle Spare Parts Needs Improvement, 4/29/2016

Description of Action: Complete the actions necessary to include the Gray Eagle spare parts in an Army Accountable Property System of Record.

Reason Action Not Completed: The Army has not provided support that shows the Grey Eagle spare parts are in an Army Accountable Property System of Record.

Principal Action Office: Army

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy

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

Description of Action: Coordinate with all reporting activities to determine the source of all disbursed obligations and whether they are subject to improper payment reporting requirements.

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, established the Payment Integrity Estimates Working Group with the purpose and intent of reporting complete and accurate estimates for all noncompliant programs. Estimated completion date is May 31, 2022.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy

Report: DODIG-2016-107, Advanced Arresting Gear Program Exceeded Cost and Schedule Baselines, 7/5/2016

Description of Action: Update the Advanced Arresting Gear Test and Evaluation Master Plan to revise the planned test strategy, test schedule, and developmental and operational funding, and to add measures to support the program's reliability growth plan before the Acquisition Category IC Acquisition Program Baseline is finalized.

Reason Action Not Completed: The Navy is approving the updated Test and Evaluation Master Plan for the Advanced Arresting Gear Program. Estimated completion date is June 30, 2022.

Principal Action Office: Navy

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

Description of Action: Establish policies and procedures focused on computing inventory valuation at moving average cost (MAC), including monitoring MAC values for National Item Identification Numbers at plants and making supported corrections of MAC values.

Reason Action Not Completed: Army Materiel Command Regulation 750-55, "U.S. Army Materiel Command Organic Industrial Base (OIB) Operations Management," May 16, 2019, does not include procedures for computing inventory valuation at MAC, monitoring MAC values, and making supported corrections of MAC values. Estimated completion date is December 31, 2022.

Principal Action Office: Army

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

Description of Action: Reconcile amounts reported by field locations in the summary data submission to General Accounting and Finance System—Reengineered on a quarterly basis and resolve differences.

Reason Action Not Completed: The Air Force is working to establish interfaces with service providers and contractor systems to improve the flow of data from all field-level locations. The improved data flow will assist in finalizing a transaction level reconciliation from the field level to the general ledger in General Accounting and Finance System—Reengineered. Estimated completion date is November 15, 2022.

Principal Action Office: Air Force

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

Description of Action: Obtain the complete universe of detailed transactions supporting the suspense account balances, perform regular and recurring reconciliations of the data, and remediate any deficiencies that impact the accuracy of the balances. Develop an estimate using relevant, sufficient, and reliable information to record the consolidated Other Defense Organizations' suspense account balances on the individual Other Defense Organizations' financial statements.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the Office of Management and Budget and the U.S. Treasury, established Federal Insurance Corporation Act, Federal Income Tax Withholdings, and Thrift Savings Plan suspense accounts, and the DoD has used those accounts. However, the Defense Finance and Accounting Service did not develop an estimate using relevant, sufficient, and reliable information to record the consolidated Other Defense Organizations' suspense account balances on the individual Other Defense Organizations' financial statements. Additionally, recent DoD OIG work performed has identified a significant error rate of transactions listed in Treasury Index-97 suspense accounts.

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

Report: DODIG-2016-130, The Navy Needs More Comprehensive Guidance for Evaluating and Supporting Cost-Effectiveness of Large-Scale Renewable Energy Projects, 8/25/2016

Description of Action: Develop guidance to include the Navy’s best practices for assessing the cost-effectiveness of large-scale renewable energy projects financed through third parties in the U.S. Indo-Pacific Command area of responsibility, and develop a timeline and establish parameters for the post-hoc review of existing large-scale renewable energy projects.

Reason Action Not Completed: The Navy has not issued guidance for future execution of large-scale renewable energy projects.

Principal Action Office: Navy

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

Description of Action: Report is classified.

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

Description of Action: Establish a permanent policy for the sustainment of facilities, including standardized facility inspections. This policy should incorporate the requirements in the September 10, 2013, “Standardizing Facility Condition Assessments,” and April 29, 2014, “Facility Sustainment and Recapitalization Policy,” memorandums. Perform at least two comprehensive, independent inspections of installations to verify compliance with all applicable health and safety requirements.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not incorporated two previously issued policy memorandums into permanent DoD policy to address systemic problems with facility maintenance across the DoD. The development of the DoD instruction is on hold pending a decision on establishing an Executive Agent designation to oversee the Sustainment Management System/BUILDER. Estimated completion date is December 30, 2022. In addition, the Army has not provided evidence to support it is performing comprehensive, independent inspections of at least two installations each year.

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

Report: DODIG-2017-015, Application Level General Controls for the Defense Cash Accountability System Need Improvement, 11/10/2016

Description of Action: Develop and implement procedures that require information system security officers to comply with certification requirements at an organizational level consistent with those established in DoD Manual 8570.01-M, “Information Assurance Workforce Improvement Program,” November 10, 2015.

Reason Action Not Completed: Business Enterprise Information Services Office personnel have not provided evidence to support that information system security officers obtained the applicable DoD-required certifications.

Principal Action Office: Defense Finance and Accounting Service

Report: DODIG-2017-030, USSOCOM Needs to Improve Management of Sensitive Equipment, 12/12/2016

Description of Action: Conduct a 100-percent inventory of sensitive equipment to establish a sensitive equipment baseline and reconcile inventory discrepancies.

Reason Action Not Completed: The U.S. Special Operations Command continues working to implement the Defense Property Accountability System warehouse module to account for all wholesale-level inventory. The U.S. Special Operations Command estimates it will take approximately 2 years to complete a full baseline inventory to ensure only those inventory items that are physically on hand are captured and entered into the Inventory Accountable Property System of Record in the Defense Property Accountability System. Estimated completion date is first quarter FY 2023.

Principal Action Office: U.S. Special Operations Command

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

Description of Action: Revise DoD Instruction 1300.24, “Recovery Coordination Program,” December 1, 2009, to delineate the Office of Warrior Care Policy’s role in providing Recovery Coordination Program oversight reports to effectively monitor program performance and promote accountability.

Reason Action Not Completed: The Office of the Deputy Assistant Secretary of Defense for Health Services Policy and Oversight continues to work on updating DoD Instruction 1300.24. Estimated completion date is July 29, 2022.

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

Report: DODIG-2017-043, Management of Excess Material in the Navy's Real-Time Reutilization Asset Management Facilities Needs Improvement, 1/23/2017

Description of Action: Develop policy in coordination with the U.S. Fleet Forces Command, U.S. Pacific Fleet, and the Navy's Systems Commands to develop and implement retention and disposition guidance for excess consumable material in Real-Time Reutilization Asset Management facilities. Standardize procedures for retaining material based on demand, validating material for continued need if the retention decision is not based on demand, and properly categorizing material. Include guidance in Chief of Naval Operations Instruction 4440.26A, "Operating Materials and Supplies and Government Furnished Material Management," June 5, 2012.

Reason Action Not Completed: Corrective actions are ongoing to revise Chief of Naval Operations Instruction 4440.26A to include appropriate retention and disposition guidance for excess consumable material in Real-Time Reutilization Asset Management facilities.

Principal Action Office: Navy

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

Description of Action: Review uncollectible medical service accounts to ensure all collection efforts are exhausted.

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

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

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2017-049, Unclassified Report of Investigation on Allegations Relating to U.S. Central Command Intelligence Products, 1/31/2017

Description of Action: Update Joint Publication 2-0, "Joint Intelligence," October 22, 2013, to comply with the 2015 version of Intelligence Community Directive 203. The Expressions of Uncertainties in Appendix A and Figure A-1 should match Intelligence Community Directive 203's expressions of likelihood or probability (paragraph D.6.e.(2)(a)).

Reason Action Not Completed: The Joint Staff Directorate for Joint Force Development (J-7) continues to staff the draft revisions to Joint Publication 2-0 for final coordination and adjudication. Estimated completion date is April 1, 2022.

Principal Action Office: Joint Chiefs of Staff

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

Description of Action: Revise Army Regulation 420-1 to align the Army's definition of relocatable buildings to the definition in DoD Instruction 4165.56, "Relocatable Buildings," August 31, 2018, which would eliminate the requirement for analysis of the disassembly, repackaging, and nonrecoverable costs of relocatable buildings. Develop additional policy for circumstances in which requirements would dictate that relocatable buildings are appropriate, instead of modular facilities or other minor construction. Convert six non-relocatable buildings identified in the DoD OIG report from relocatable to real property at Joint Base Lewis-McChord, Washington.

Reason Action Not Completed: Corrective actions are still ongoing to update Army Regulation 420-1 to align the Army's definition of relocatable buildings. Army will reclassify the six relocatable buildings as real property once it issues the updated relocatable policy. Estimated completion date is July 31, 2022.

Principal Action Office: Army

Report: DODIG-2017-061, Evaluation of the National Security Agency Counterterrorism Tasking Process Involving Second Party Partners, 3/1/2017

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: National Security Agency

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

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

Description of Action: Develop and implement standard operating procedures that cover end-to-end Cost of War reporting processes. These standard operating

procedures should include, at a minimum, procedures for the receipt, review, and reporting of obligations and disbursements for Operation Freedom's Sentinel to ensure costs are accurately reflected in the Cost of War reports.

Reason Action Not Completed: The Navy is undergoing a transition in financial management systems from the Standard Accounting and Reporting System to the Navy Enterprise Resource Planning system. The transition will not be complete until September 30, 2022. The Navy is building a coding structure to be incorporated into the financial management process and standard operating procedures. Full operational capability is expected by December 30, 2022.

Principal Action Office: Navy

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

Description of Action: Review system issues and identify system changes necessary to resolve differences between Army and U.S. Treasury records. Review posting logic for all transaction types and prepare system changes as needed.

Reason Action Not Completed: Long-term Army corrective actions are still ongoing to implement system changes to standardize data and document system posting logic. Estimated completion is fourth quarter FY 2022.

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

Description of Action: Coordinate with the DoD Improper Payments Elimination and Recovery Act reporting components to verify that all payments are assessed for the risk of improper payments or are reporting estimated improper payments, and to report consistent, accurate, complete, and statistically valid improper payment estimates in compliance with all Improper Payments Elimination and Recovery Act and Office of Management and Budget requirements.

Reason Action Not Completed: The Office of 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, established the Payment Integrity

Estimates Working Group with the purpose and intent of reporting complete and accurate estimates for all noncompliant programs. Estimated completion date is May 31, 2022.

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

Report: DODIG-2017-087, U.S.-Controlled and -Occupied Military Facilities Inspection – Camp Lemonnier, Djibouti, 6/2/2017

Description of Action: Conduct a root-cause analysis and implement a corrective action plan for all electrical deficiencies identified in the report. Ensure that all facility operations and maintenance comply with Unified Facilities Criteria and National Fire Protection Association standards.

Reason Action Not Completed: Department of the Navy corrective actions are ongoing to correct all electrical deficiencies identified in the DoD OIG report. Estimated completion date is September 30, 2022.

Principal Action Office: Navy

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

Description of Action: Establish and implement a process for annual planning and coordination with customer program security officers and Field Detachment supervisors to identify classified and special access programs.

Reason Action Not Completed: The Defense Contract Audit Agency continues to coordinate with the DoD Special Access Program Central Office to establish necessary measures to identify classified and special access program contracts with the individual special access program security offices. Estimated completion date is June 30, 2022.

Principal Action Office: Defense Contract Audit Agency

Report: DODIG-2017-094, Audit of Air Force Munitions Requirements and Storage Facilities in the Republic of Korea, 6/26/2017

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

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

Description of Action: Ensure that DoD Components responsible for implementing section 2282, title 10, United States Code, comply with DoD security cooperation directives and procedures for documenting and retaining records pursuant to that authority.

Reason Action Not Completed: The Defense Security Cooperation Agency has not completed the development of a central repository for documenting and retaining records.

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

Description of Action: Report is classified.

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

Description of Action: Complete a baseline inventory of all U.S. Naval Academy Museum assets and document the inventory results. Prepare and complete a transfer agreement for any artifacts that were physically transferred to the Smithsonian Museum. If the artifacts are not permanently transferred, then these artifacts should be recorded as loaned items in the U.S. Naval Academy Museum inventory.

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 FY 2025. Estimated completion date is December 31, 2025.

Principal Action Office: Navy

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

Description of Action: Develop and implement procedures to execute the Dormant Account Review Quarterly process (formerly triannual reviews) in accordance with DoD Financial Management Regulation, volume 3, chapter 8. Processes and procedures, at a minimum, should include detailed

review requirements to ensure that each commitment, obligation, account payable, unfilled customer order, and account receivable is properly recorded in the general ledger, and should ensure reports are prepared for submission in the DoD standard format and contain the valid, accurate, and complete status of each fund balance. Additionally, the processes and procedures should identify staff positions responsible for executing proper triannual reviews.

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 ensuring remaining obligations are valid and support accurate financial and budgetary reporting. Estimated completion date is September 30, 2022.

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

Description of Action: Develop a process to maintain credit values given for returns for credit and unserviceable credit transactions.

Reason Action Not Completed: The Army has not provided evidence to support it has developed and implemented policy to maintain credit values within the Army Materiel Command.

Principal Action Office: Army

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

Description of Action: Review the current implementation and execution of the Acquisition and Cross-Servicing Agreement program and update DoD Directive 2010.9, "Acquisition and Cross-Servicing Agreements," November 24, 2003. Develop a training program to implement the Acquisition and Cross-Servicing Agreement program and execution of acquisition and cross-servicing agreement authorities.

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 required training programs. Estimated completion date is May 31, 2022.

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

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

Description of Action: Develop and implement policies to define Troops-to-Teachers program requirements for participant eligibility, and implement, manage, and oversee the Troops-to-Teachers grant program to ensure the planned way forward complies with regulations. Develop procedures for reviewing participant applications that align with newly developed Troops-to-Teachers policy and provide training for all Government and contract employees working with the Troops-to-Teachers program after new policy and procedures are created.

Reason Action Not Completed: All efforts to implement corrective actions have ceased due to the Defense-Wide Review's decision to end the Troops-to-Teachers program. The DoD OIG and the Office of the Assistant Secretary of Defense for Readiness (Force Education) are working together to close out the remaining open DoD OIG recommendations by obtaining a DoD memorandum certifying the program's termination. The DoD OIG expects the memorandum will clearly state that the program has been terminated and may also address various practical implications of the program's termination.

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

Description of Action: Establish the specific process by which DoD Leahy Law credible information determinations are made and implement a records management policy for all alleged gross violations of human rights in Afghanistan.

Reason Action Not Completed: The Under Secretary of Defense for Policy has not issued a clarification memorandum on the application of the DoD Leahy Law in Afghanistan that includes the checklist for the gross violation of human rights credibility determination process.

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

Description of Action: Revise Army Regulation 190-45, "Law Enforcement Reporting," September 27, 2016, to align with the fingerprint card and final disposition report submission requirements in DoD Instruction 5505.11, "Fingerprint Reporting Requirements," October 31, 2019. Provide a copy of all newly developed or updated policies, training lesson plans, and field implementation guidance.

Reason Action Not Completed: Army Regulation 190-45 has not been revised to require submitting fingerprint cards to the Federal Bureau of Investigation when probable cause is established. The Navy has not provided evidence to support it has developed or updated training lesson plans consistent with DoD Instruction 5505.11.

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

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

Description of Action: Evaluate Madigan Army Medical Center's Patient Safety Indicator 90 (PSI-90) performance after the new PSI-90 measures and benchmarks are available to determine if the facility is outperforming, performing the same as, or underperforming compared to other health care facilities. Take appropriate action to correct all identified deficiencies.

Reason Action Not Completed: In March 2022, the Office of the Assistant Secretary of Defense for Health Affairs personnel stated that it is working to solve the data system issue at sites that have implemented the new Military Health System GENESIS. Once resolved, it will allow calculation of the Madigan Army Medical Center PSI-90 metric. Estimated completion date is September 30, 2022.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Description of Action: Develop a systems infrastructure to enhance the current solution used to reconcile Fund Balance With Treasury. Develop four sets of reconciliations that will ensure existence and completeness of the universe of transactions for the Other Defense Organizations general fund financial statements.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not fully implemented a systems infrastructure to enhance the current solution to reconcile Fund Balance With Treasury. The Under Secretary of Defense (Comptroller) and the Defense Finance and Accounting Service continue to build out the DoD's Universe of Transactions within ADVANA in support of the Other Defense Organizations' financial reporting, including a target to complete the Other Defense Organizations' reconciliations by FY 2023. The Under Secretary of Defense (Comptroller) and the Defense Finance and Accounting Service continue to work towards the full migration of the Department 97 Reconciliation and Reporting Tool into the ADVANA web-based application. Three pilot entities have transitioned to the ADVANA tool starting with the FY 2022 Period 1 (October) reconciliations. The remaining entities are expected to transition by March 31, 2022.

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

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

Description of Action: Issue policy to replace the Army's "Interim Guidance for Chemical Warfare Materiel Responses," April 1, 2009. Direct the Commander of the U.S. Army Corps of Engineers to update Engineering Pamphlet 75-1-3, "Recovered Chemical Warfare Materiel Response Process," November 30, 2004, to comply with Army Regulation 25-30, "Army Publishing Program," June 3, 2015, which sets the currency standard for Department of the Army publications at 5 years.

Reason Action Not Completed: The Army has not provided support that DoD Manual 5101.17, Volumes 1 through 3, "DoD Recovered Chemical Warfare Materiel Program Guidance" has been issued and that Engineering Pamphlet 75-1-3 was revised. According to the Army, updating DoD Manual 5101.17 and

revising the Army Corps of Engineers' 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. Estimated completion date is May 31, 2022.

Principal Action Office: Army

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

Report: DODIG-2018-057, The [Redacted] Financial Statement Compilation Adjustments and Information Technology Corrective Action Plan Validation Process, 12/21/2017

Description of Action: Report is classified.

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

Description of Action: Update DoD Instruction 4165.56, "Relocatable Buildings," January 7, 2013, to include details and illustrated examples of how to properly classify relocatable buildings based on the definition and interim facility requirement. Revise 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 the Marine Corps Headquarters GF-6, "Real Estate and Real Property Accountability Handbook," December 2013, to reflect updates made to DoD Instruction 4165.56. Train Department of Public Works personnel on the proper classification of relocatable buildings.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is finalizing revisions to DoD Instruction 4165.56. Revisions to Chief of Naval Operations Instruction 11010.33C; Marine Corps Order 11000.12, Appendix G; and the Handbook will reflect updates made to DoD Instruction 4165.56 once issued.

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

Report: DODIG-2018-069, Navy’s Single-Award Indefinite-Delivery Indefinite-Quantity Contracts, 2/1/2018

Description of Action: Provide updated instructions to the workforce, through training or updated guidance, on any areas requiring clarification to ensure the application of Federal and DoD requirements. The updated instructions should clearly define what information must be in the determination and findings document to ensure that the stand-alone document fully supports a single-award determination, and the processes used to report a determination and findings document to Congress and Defense Procurement and Acquisition Policy.

Reason Action Not Completed: The Navy has not published a Navy-Marine Corps Acquisition Regulation Supplement annex detailing Navy procedures to report a determination and findings document.

Principal Action Office: Navy

Report: DODIG-2018-076, Chemical Demilitarization–Assembled Chemical Weapons Alternatives Program, 2/22/2018

Description of Action: Analyze the rework performed at the Pueblo Chemical Agent-Destruction Pilot Plant and the Blue Grass Chemical Agent-Destruction Pilot Plant to determine the cost of additional rework. Based on the cost of additional construction rework, either recoup funds paid by the Government or obtain other appropriate consideration.

Reason Action Not Completed: Army corrective actions are ongoing to support the analysis conducted to validate the \$23 million estimate for the cost of rework and to determine if there is additional construction rework that was not captured.

Principal Action Office: Army

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

Description of Action: Quantify the impact each major capital project has on the Armed Forces Retirement Home Trust Fund balance and describe the effects on the resident population of the Armed Forces Retirement Home. Establish a threshold at which it considers a capital project to be a major capital project and require that the Armed Forces Retirement Home detail how the major capital project risks will be isolated, minimized, monitored, and controlled to prevent problems associated with investment cost, schedule, and performance.

Reason Action Not Completed: The Armed Forces Retirement Home has not revised DoD Instruction 1000.28, “Armed Forces Retirement Home,” February 1, 2010.

Principal Action Office: Armed Forces Retirement Home

Report: DODIG-2018-089, Contracting Strategy for F-22 Modernization, 3/21/2018

Description of Action: Review DoD Instruction 5000.02, “Operation of the Defense Acquisition System,” January 23, 2020, and relevant acquisition guidance and revise, as necessary, to allow for the implementation of agile software development methods on programs that include both hardware and software. Compile lessons learned from DoD programs implementing agile software development methods to share with other DoD programs.

Reason Action Not Completed: The Office of the Under Secretary of Defense for Acquisition and Sustainment has not provided evidence to support that it has reviewed and revised DoD guidance based on lessons learned and best practices or compiled and shared lessons learned with other DoD programs.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2018-097, U.S. European Command Efforts to Integrate Cyberspace Operations Into Contingency Plans, 3/30/2018

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Joint Chiefs of Staff

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

Description of Action: Update the Army accounting systems once the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, issues DoD standard general ledger transactions and guidance for recording foreign currency exchange rate gains and losses as required by DoD 7000.14-R, “DoD Financial Management Regulation,” volume 6a, chapter 7.

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, volume 6a, chapter 7. Estimated completion date is September 30, 2025.

Principal Action Office: Army

Report: DODIG-2018-100, U.S. Special Operations Command's Management of Excess Equipment, 3/29/2018

Description of Action: Update U.S. Special Operations Command guidance to include detailed procedures for reporting and updating Special Operations-Peculiar equipment authorizations and allocations in the U.S. Special Operations Command Table of Equipment Distribution and Allowance. Include procedures for conducting periodic reconciliations of Special Operations-Peculiar equipment authorizations and allocations to inventory.

Reason Action Not Completed: The U.S. Special Operations Command issued Directive 71-4, "Special Operations Forces Capabilities Integration and Development System," January 22, 2020, which established an interim process to update the required and authorized values. Headquarters, U.S. Special Operations Command, will continue to develop a process that achieves the desired end state of a cross-domain solution that updates the required and authorized values in an automated manner. Based on the interim process update, U.S. Special Operations Command J-4 will develop U.S. Special Operations Command Directive 700-03, "U.S. Special Operations Command Authorizations Management."

Principal Action Office: U.S. Special Operations Command

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

Description of Action: Implement appropriate configuration changes to enforce the use of a Common Access Card to access all systems that process, store, and transmit patient health information or obtain a waiver that exempts the systems from using Common Access Cards. Configure passwords for all systems that process, store, and transmit patient health information to meet DoD length and complexity requirements. Develop a plan of action and milestones and take appropriate steps to mitigate known network

vulnerabilities in a timely manner, and develop and maintain standard operating procedures for granting access, assigning and elevating privileges, and deactivating user access.

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

Principal Action Office: Navy

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

Description of Action: Develop internal controls to ensure contracting officials develop performance work statements for service acquisitions that include performance requirements in terms of defined deliverables, contractor performance objectives and standards, and a quality assurance plan. Develop internal controls to ensure Defense Contract Management Agency contracting officials develop quality assurance surveillance plans for all service acquisitions.

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

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

Principal Action Office: Defense Contract Management Agency

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

Description of Action: Develop guidance on the Navy's qualified recycling program to provide oversight and instructions regarding assessments, financial reviews, and compliance. Navy Financial Operations 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. The guidance will also address compliance with 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.

Reason Action Not Completed: Draft Commander, Navy Installations Command Instruction 11350.xx, "Integrated Solid Waste Management," has been delayed pending ongoing efforts to revise DoD Instruction 4715.23, "Integrated Recycling and Solid Waste Management," August 31, 2018, which is projected to include substantive changes to integrated solid waste management guidance, including the removal of references to Title 32 Code of Federal Regulations Section 172. The Commander, Navy Installations Command anticipates draft instruction will be completed 60 days after the revised DoD Instruction 4715.23 has been published.

Principal Action Office: Navy, Marine Corps

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

Description of Action: Develop a comprehensive Treasury Index 97 Fund Balance With Treasury account reconciliation process that incorporates the entire Fund Balance With Treasury universe of transactions (funding, collections, disbursements, and transfers of funds) in accordance with the DoD Financial Management Regulation. Require DoD disbursing stations to report transaction-level data to the U.S. Treasury on a daily basis. Improve the Cash Management Report process to produce one consolidated Cash Management Report that reports all the Other Defense Organizations financial activity.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, and the Defense Finance and Accounting Service are jointly developing a comprehensive new tool that will provide transaction-level details needed to fully reconcile Fund Balance With Treasury. Both organizations are piloting the use of ADVANA to ingest feeder systems, accounting systems, reporting systems, and the Central Accounting Reporting System used by the U.S. Treasury. ADVANA is not fully operational and therefore unable to produce a consolidated Cash Management Report to report all the Other Defense Organizations' financial activity or perform detailed reconciliations for Treasury Index 97 Fund Balance With Treasury accounts at the voucher level for all the Other Defense Organizations. Once fully operational, entities will transition to the ADVANA solution in a phased approach with all customers migrated throughout FY 2022.

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

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

Description of Action: Develop guidance requiring DoD organizations involved with a military construction project to draft a charter early in the project life cycle, focusing on communications and accountability. Develop guidance establishing metrics that include 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. Conduct program life-cycle evaluations to determine the success of the Cost Estimating Improvement Program.

Reason Action Not Completed: The Assistant Secretary of Defense for Energy, Installations, and Environment has not provided evidence to support the development of guidance. Also, project charters are in the process of a second round of testing prior to implementation, which has been extended to September 30, 2022. The U.S. Air Force Civil Engineer Center has not finalized performing 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 cycle to evaluate 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

Description of Action: Issue guidance to identify the roles, responsibilities, and deciding officials for key segments of a facility construction project, including the project development, budgetary submissions, design reviews, planning, construction management, and assessment of contractor performance. Issue guidance to establish metrics that include 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.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not developed guidance that includes the roles,

responsibilities, deciding officials for key segments of a facility construction project, and metrics including financial risk management parameters and triggers. A project charter template has gone through an alpha test and is in the process of being updated for a second round of testing in FY 2022 prior to implementation. Estimated completion date is September 30, 2022.

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

Description of Action: 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.

Reason Action Not Completed: The Marine Corps has not provided evidence to support that it has reviewed its processes and command metrics and established budget cycle procedures to demonstrate that civilian pay funding levels and full-time equivalents are calculated in accordance with Office of Management Budget Circular No. A-11.

Principal Action Office: Marine Corps

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

Description of Action: Update Army Regulation 710-1, "Centralized Inventory Management of the Army Supply System," November 28, 2016; Army Regulation 710-2, "Supply Policy Below the National Level," March 28, 2008; Army Regulation 735-5, "Property Accountability Policies," November 9, 2016; and Army Pamphlet 710-2-2, "Supply Support Activity Supply System: Manual Procedures," September 30, 1998, to clarify that the Army Prepositioned Stock Accountable Officer is the Stock Record Officer responsible for 100-percent accountability of Army Prepositioned Stock equipment.

Reason Action Not Completed: The Army has not updated guidance with procedures to ensure 100-percent accountability of Army Prepositioned Stock equipment.

Principal Action Office: Army

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

Description of Action: Revise Marine Corps Order 3000.13A, "Marine Corps Readiness Reporting," July 18, 2017, to include a clear definition of present state, and clarify how the number of mission-capable aircraft should be reported in the mission-essential task assessment and how a mission-essential task should be properly reported as resourced. Implement training on reporting readiness in accordance with revised Marine Corps Order 3000.13A for reporting units and organizations. Implement procedures to ensure that intermediate commands verify the completeness and accuracy of their subordinate units' readiness reports.

Reason Action Not Completed: The Marine Corps has not revised Marine Corps Order 3000.13A.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2018-144, Evaluation of Intelligence Support to Protect U.S. Nuclear Weapons in Europe, 8/10/2018

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Request the Air Force Manpower Analysis Agency to create a C-5 logistics composite model to identify aircraft maintenance authorization ratios that better align with current C-5 maintenance needs for use in determining future authorization levels.

Reason Action Not Completed: The Air Force has not completed a review that focuses on proper future maintenance authorization ratios. Estimated completion is FY 2023.

Principal Action Office: Air Force

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

Description of Action: Update the technical drawings and manuals for the Military Sealift Command prepositioning fleet. Ensure that contracting officers appoint a qualified contracting officer's representative or contracting officer's technical representative to conduct regular surveillance of contractors at sea and during shipyard availailities. Ensure the contracting officer's representative or contracting officer's technical representative executes quality assurance using a quality assurance surveillance plan.

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

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

Principal Action Office: Navy

Report: DODIG-2018-152, Management of Army and Marine Corps Prepositioned Stocks in U.S. European Command, 9/17/2018

Description of Action: Develop guidance that specifies Marine Corps Prepositioning Program–Norway maintenance requirements for weapons stored in Level A protective packaging. Update Army Technical Manual 38-470, "Storage and Maintenance of Army Prepositioned Stock Materiel," June 30, 2017, including requirements that specify who is responsible for maintaining controlled humidity levels and performing inspections for the controlled humidity facilities.

Reason Action Not Completed: The Marine Corps has not provided the revised local bilateral agreement between Blount Island Command and the Norwegian Defense Logistics Organization or Marine Corps Technical Manual 4790-14/1H to support that it includes the maintenance requirements for weapons stored in Level A protective packaging. The Army plans to issue the updated Army Technical Manual 38-470 by June 30, 2022.

Principal Action Office: Army, Marine Corps

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Joint Chiefs of Staff,
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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Cost Assessment and
Program Evaluation

Report: DODIG-2018-162, Evaluation of the Airborne Intelligence, Surveillance, and Reconnaissance Processing, Exploitation, and Dissemination Process in Support of Operation Inherent Resolve, 9/27/2018

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Designate an Acquisition and Cross-Servicing Agreement Finance Program Manager and ensure that the individual completes the Joint Knowledge Online-Training that will provide access and the basic instruction for the Acquisition and Cross-Servicing Agreement Finance Program Manager to build, track, and manage transactions in the Acquisition and Cross-Servicing Agreement Global Automated Tracking and Reporting System. In addition, input and track remaining Acquisition and Cross-Servicing Agreement transactions in the Acquisition and Cross-Servicing Agreement Global Automated Tracking and Reporting System.

Potential Monetary Benefits: \$7,288,225
(Questioned Costs)

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 the Joint Knowledge

Online-Training, or that the remaining Acquisition and Cross-Servicing Agreement transactions are in a completed status in the Acquisition and Cross-Servicing Agreement Global Automated Tracking and Reporting System.

Principal Action Office: Marine Corps

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

Description of Action: Issue DoD-wide policy implementing the Cybersecurity Information Sharing Act of 2015 requirements, including a requirement for the DoD Components to document barriers to sharing cyber threat indicators and defensive measures and take appropriate actions to mitigate the identified barriers.

Reason Action Not Completed: The DoD Chief Information Officer has not finalized the revision of DoD Instruction 8530.01, "Cybersecurity Activities Support to DoD Information Network Operations," July 25, 2017.

Principal Action Office: DoD Chief Information Officer

Report: DODIG-2019-031, Evaluation of the Defense Threat Reduction Agency's Counterintelligence Program, 11/21/2018

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Defense Threat Reduction Agency

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

Description of Action: Examine current DoD intelligence training and education policies and mandate, as necessary, training standards based on a common essential body of knowledge, including Intelligence Community Directive 203, "Analytic Standards," January 2, 2015, for all entry-level and developmental intelligence professionals.

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not issued draft DoD Instruction 3305.17, "DoD Intelligence and Security Certification and Credentialing Programs." Estimated completion date is September 30, 2022.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Description of Action: Conduct periodic reviews to ensure DoD Components are regularly validating the accuracy of their inventory of owned and in-use software applications and that DoD Components are eliminating duplicate and obsolete software applications.

Reason Action Not Completed: The DoD Chief Information Officer has not provided support that an initial inventory of DoD business and information technology software has been completed or that it is tracking application rationalization metrics to measure progress in eliminating unnecessary applications. The DoD Chief Information Officer requested that DoD Application and System Rationalization Working Group member organizations and DoD Components register all Enterprise Information Environment Mission Area and Business Mission Area systems within the Defense Information Technology Portfolio Registry by fourth quarter FY 2021, and provide quarterly updates to verify Defense Information Technology Portfolio Registry record completeness and accuracy for all Enterprise Information Environment Mission Area and Business Mission Area systems starting in first quarter FY 2022. Estimated completion date is April 30, 2022.

Principal Action Office: DoD Chief Information Officer

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

Description of Action: Implement guidance for all Services to review uncollectible accounts and obtain approval from the proper authority to terminate debt, and require all Services to develop procedures to review and process their old delinquent accounts. Establish standardized guidance for which reports the medical treatment facilities must review in the Armed Forces Billing and Collection Utilization Solution system to identify accounts ready to be billed.

Reason Action Not Completed: The Defense Health Agency Uniform Business Office has not provided a plan of action that addresses the backlog of old delinquent accounts and current delinquent accounts for all military treatment facilities, and includes details on how the medical treatment facilities will implement

the established policy, including identifying the proper authority by which medical treatment facilities can obtain approval to terminate the debt.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Conduct an annual review of the Defense Finance and Accounting Service Commercial Pay program through the Senior Accountable Officials Steering Committee and Action Officers Working Group to identify all types of payments made across DoD Components; verify that existing risk assessments and sampling plans cover all defined commercial payment types; and update risk assessments and sampling plans for program segments that experienced a significant change in legislation or a significant increase in funding level.

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; verified that existing risk assessments and sampling plans covered all defined commercial payment types; or updated risk assessments and sampling plans for program segments that experienced a significant change in legislation or a significant increase in funding level. Estimated completion date is November 30, 2022. 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

Description of Action: Update the DoD Financial Management Regulation, volume 2A, chapters 1 and 3, to include: 1) recurring instructions from the Budget Estimate Submission guidance and President's Budget guidance that are not unique to a particular year; 2) a guide from the Defense Finance and Accounting Service's 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.

Reason Action Not Completed: Corrective actions are ongoing to include the recommended updates in the DoD Financial Management Regulation, volume 2A, chapters 1 and 3. Estimated completion date is August 31, 2023.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Army

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

Description of Action: Require the Naval Air Systems Command F/A-18 and T-45 program offices to implement a plan to incorporate future program changes, as necessary. The plan should include the effects of delayed replacement programs and extension of the service life on aircraft maintenance, spare parts, and aircraft inventory management during replacement aircraft acquisition planning.

Potential Monetary Benefits: \$103,000,000 (Funds Put to Better Use)

Reason Action Not Completed: The Commander, Naval Air Systems Command has not provided a final approved version of the F/A-18E/F life cycle sustainment plan. Estimated completion date is October 31, 2022.

Principal Action Office: Navy, Marine Corps

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Description of Action: Report is classified.

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

Description of Action: Issue a policy requiring Military Department personnel to: 1) calculate changes in subsidy cost for all Government Direct Loans and Government Loan Guarantees; 2) submit the calculations to the Assistant Secretary of Defense for Sustainment for review and to the Office of Management and Budget for approval; and 3) ensure that the approved amount of funding is in the DoD Family Housing Improvement Fund before agreeing to any loan term changes.

Reason Action Not Completed: The Assistant Secretary of Defense for Sustainment is developing policy specific to projects with Government Direct Loans and Government Loan Guarantees. Estimated completion date is December 31, 2022.

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

Report: DODIG-2019-060, Review of Parts Purchased From TransDigm Group, Inc., 2/25/2019

Description of Action: Examine the United States Code, Federal Acquisition Regulation, Defense Federal Acquisition Regulation Supplement, and the Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information, to determine changes needed in the acquisition process for parts produced or provided from a sole source to ensure that contracting officers obtain uncertified cost data when requested and that the DoD receives full and fair value in return for its expenditures.

Reason Action Not Completed: Defense Pricing and Contracting's review of statute, regulations, and supplemental guidance concluded that, in the absence of legislation, uncooperative sole-source contractors are not compelled to supply uncertified cost data, and that contracting officers were also constrained by prior commerciality decisions. In June 2020, the DoD submitted legislative proposals in the FY 2021 legislative cycle; however, Congress did not take action on these proposals. The DoD OIG is waiting to confirm whether DoD-drafted legislative proposals will be enacted in the FY 2023 National Defense Authorization Act.

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

Report: DODIG-2019-061, Audit of the DoD's Implementation of Recommendations on Screening and Access Controls for General Public Tenants Leasing Housing on Military Installations, 3/7/2019

Description of Action: Conduct a review of all general public tenants leasing privatized housing on military installations to ensure that those tenants receive complete and adequate background checks, and that access badge expiration dates do not exceed lease expiration dates in accordance with current Military Department guidance.

Reason Action Not Completed: The Army has not provided evidence to support that a review of general public tenants has been completed. The DoD OIG is conducting a followup review to determine the implementation of corrective actions.

Principal Action Office: Army

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

Description of Action: Review the accounting and management actions of the F-35 Program Office for F-35 Program Government property. Ensure that contracting officers identify and resolve Government-furnished property list inaccuracies and incomplete or missing entries before attachment to and award of subsequent contracts. Establish and implement procedures for property officials to continuously input the data required by DoD Instruction 5000.64 in its accountable property system of record. Develop a plan for transitioning contractor-acquired property procured on past contracts to Government-furnished property on contract actions as required by the Defense Federal Acquisition Regulation Supplement.

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 provided evidence of its review of the accounting and management actions of the F-35 Program Office. The F-35 Joint Program Office has not provided evidence to support that it 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 provided evidence to support that it has 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

Description of Action: Report is classified.

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

Description of Action: Develop and implement written voting policies to support all eligible Uniformed Services personnel and their family members, including those in deployed, dispersed, and tenant organizations.

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

Principal Action Office: U.S. Southern Command

Report: DODIG-2019-066, Summary Audit of Systemic Weaknesses in the Cost of War Reports, 3/22/2019

Description of Action: Develop and implement procedures to capture the required level of detail of war-related overseas contingency operations costs in the respective accounting system.

Reason Action Not Completed: The Under Secretary of the Navy has not provided evidence to support the development and implementation of procedures to capture the required level of detail for war-related overseas contingency operations costs.

Principal Action Office: Navy

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

Description of Action: Revise DoD policies to ensure the protection of essential DoD services and infrastructure.

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not finalized revisions to DoD Instruction 5240.24, "Counterintelligence (CI) Activities Supporting Research, Development, and Acquisition (RDA)," June 8, 2011, and DoD Instruction 5240.19, "Counterintelligence Support to the Defense Critical Infrastructure Program (DCIP)," January 21, 2014.

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

Report: DODIG-2019-072, Audit of Consolidated Afloat Networks and Enterprise Services Security Safeguards, 4/8/2019

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

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

Description of Action: Identify the source of billing system errors that prevented payment of inpatient professional fees, modify the billing system to prevent future errors, determine whether the billing system errors affected other sharing sites, and provide guidance to impacted sharing sites to bill for any previously unbilled care.

Reason Action Not Completed: The Defense Health Agency has not provided evidence to support that it has identified the system errors that prevented the billing and payment of inpatient professional fees; corrected the system errors that prevented billing and payment of inpatient professional fees; coordinated with other sharing sites to determine if those sites were affected by the error and that personnel at those sites implemented corrective action; or developed and issued guidance to other impacted sites.

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

Description of Action: Ensure that all subjects are properly titled and indexed in the Defense Central Index of Investigations as required by DoD Instruction 5505.07, "Titling and Indexing Criminal Investigations," February 28, 2018. Conduct a comprehensive review of all criminal investigative databases and files to verify that all subjects of domestic violence incidents from 1998 to present are titled and indexed in the Defense Central Index of Investigations. Ensure subject fingerprint cards and final disposition reports are collected and submitted to the Federal Bureau of Investigation's Criminal Justice Information Services Division database for all subjects

that were not submitted, as required by DoD Instruction 5505.11, "Fingerprint Reporting Requirements," October 31, 2019.

Reason Action Not Completed: The Secretaries of the Army, Navy, and Air Force have not provided evidence to support they have completed a comprehensive review of all criminal investigative databases and files to verify that all subjects of domestic violence incidents from 1998 to present were titled and indexed in the Defense Central Index of Investigations. The Navy and Marine Corps have not provided evidence to support that they have collected and submitted subject fingerprint cards and final disposition reports to the Federal Bureau of Investigation's Criminal Justice Information Services Division database. Marine Corps Installations Command has not provided evidence to support that it has titled and indexed all subjects in the Defense Central Index of Investigations.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Missile Defense Agency

Report: DODIG-2019-077, Evaluation of the Oversight of Intelligence Interrogation Approaches and Techniques, 4/15/2019

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Special Operations Command

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

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

Description of Action: Develop and implement policy to establish tiered minimum training (tactical, operational, and strategic) requirements and qualifications for Operational Contract Support positions at each echelon, and identify which positions require an Operational Contract Support trained professional.

Reason Action Not Completed: Corrective actions are still ongoing towards publishing guidance to clarify minimum training requirements for personnel working within the Operational Contract Support functional area. Estimated completion date is October 31, 2022.

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

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

Description of Action: Review the individual Services' range plans to determine whether Service solutions to training limitations can be accomplished across the DoD. Develop and implement a plan to field and sustain DoD-wide solutions to address training gaps. Develop and implement plans to synchronize Army and Air Force range management and range use in Alaska for joint training events, individual-through collective-level training for the Army and the Air Force, and future F-35 training needs across the DoD to ensure readiness and the ability to accomplish operation plans.

Reason Action Not Completed: The Deputy Assistant Secretary of Defense for Force Education and Training and the Assistant Secretary of Defense for Sustainment have not reviewed the individual Services' range plans, and have not developed or implemented a plan to field and sustain DoD-wide solutions to address training gaps, including the airspace and impact needs of advanced aircraft and weapons (such as the F-35) or the need to join neighboring airspace on a continuing basis. The Deputy Assistant Secretary of Defense for Force Education and Training also has not developed and implemented a plan to synchronize Army and Air Force range management and range use in Alaska. Estimated completion date is August 31, 2022.

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

Description of Action: Publish a comprehensive instruction that provides guidance on the operation of military cemeteries, including management, accountability, and inspections.

Reason Action Not Completed: Corrective actions are ongoing to publish a DoD Instruction that provides guidance on the operation, management, accountability, and inspections of military cemeteries. Estimated completion date is July 31, 2022.

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

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

Description of Action: Develop corrective action plans to address the DoD OIG recommendations, including performing quarterly inspections of DoD and contractor facilities to monitor Special Defense Acquisition Fund inventory.

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

Reason Action Not Completed: The Defense Security Cooperation Agency is working to implement the corrective action plans, which include developing a comprehensive accounting and reporting process for Special Defense Acquisition Fund inventory.

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

Description of Action: Develop and implement sufficient control measures in the population review process to ensure the DoD includes all necessary payments for Military Pay, Civilian Pay, Military Retirement, and DoD Travel Pay populations and reports accurate improper payment estimates in the Agency Financial Report. Develop a process that uses the amount paid for the Commercial Pay and DoD Travel Pay programs. Establish an improper payment review process for the Civilian Pay program that examines supporting documentation and verifies that civilian employees are eligible for the payments that they received.

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support the processes the Defense Finance and Accounting Service implemented to obtain and test the Commercial Pay and Travel Pay 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 Defense Finance and Accounting Service has not provided evidence to support reviewers are testing for improper payments by examining pay account supporting documentation to validate that civilian employees were eligible for the payments they received. Estimated completion date is February 28, 2023. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

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

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

Description of Action: Assign roles and responsibilities to the DoD’s subordinate commands regarding combating trafficking in persons, including formally designating an appropriate command headquarters in Kuwait to be responsible for Combat Trafficking in Persons compliance.

Reason Action Not Completed: The DoD OIG is conducting a followup review to determine the implementation of corrective actions.

Principal Action Office: DoD Office of General Counsel, Army, Air Force, U.S. Central Command, Army and Air Force Exchange Service

Report: DODIG-2019-089, Audit of the DoD’s Implementation of the Joint Regional Security Stacks, 6/4/2019

Description of Action: Establish or revise guidance that requires DoD Components to follow the same requirements when developing a technology refresh that will exceed an established cost threshold, as required for new acquisitions under DoD Instruction 5000.02, “Operation of the Defense Acquisition System,” January 23, 2020.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided policy designed for the unique characteristics of information systems and commercial off-the-shelf hardware.

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

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

Description of Action: Modify Marine Corps Orders 1754.14, "Marine Corps Community Counseling Program (CCP)," April 4, 2016, and 5300.17A, "Marine Corps Substance Abuse Program," June 25, 2018. Modify the memorandum of understanding between the Marine Corps and the Bureau of Medicine and Surgery (BUMED) to ensure compliance with DoD, Secretary of the Navy, and BUMED Instructions, and to clarify that Substance Abuse Counseling Center counselors may not make substance use disorder diagnoses independently without clinical privileges and that all substance use disorder diagnoses must be documented in the DoD Health Record.

Reason Action Not Completed: The Navy has not updated Marine Corps orders and policies or the "Psychological Health Services for Active Duty Marines and Their Family Members" memorandum of understanding between the Marine Corps and BUMED to ensure compliance with DoD, Secretary of the Navy, and BUMED guidance that will apply to Marine Corps Substance Abuse Counseling Centers. Estimated completion date is March 31, 2023.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Direct the F-35 Joint Program Office contracting officer to update the quality assurance surveillance plan, approve the site surveillance plans, and require contracting officer's representatives to provide monthly information on contractor performance. Assign contracting officer's representatives to provide oversight at all F-35 sites and collect contractor performance data from the contracting officer's representatives and the Defense Contract Management Agency to identify systemic contractor performance problems.

Reason Action Not Completed: The F-35 Joint Program Office is evaluating contractual alternatives for the sustainment contracts to allow for the DoD to be compensated for future non-Ready-For-Issue spare parts delivered by the contractor, appoint contracting officer's representatives to provide oversight at all F-35 sites, and develop site surveillance plans.

Principal Action Office: F-35 Joint Program Office

Report: DODIG-2019-103, Audit of Air Force Accountability of Government Property and Oversight of Contractual Maintenance Requirements in the Contract Augmentation Program IV in Southwest Asia, 7/18/2019

Description of Action: Require all contracting personnel to complete existing Government-furnished property training and coordinate with the Services to implement Government-furnished property training courses for contingency contracting personnel. The training should outline Service-specific implementation of Federal and DoD accountability requirements.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided evidence to support that it has designated existing Government-furnished property training as mandatory for all contracting personnel.

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

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

Description of Action: Publish a Defense Federal Acquisition Regulation Supplement (DFARS) rule (Case 2019-D041) to implement a standard DoD-wide methodology for assessing DoD contractor compliance with all security requirements in the National Institute of Standards and Technology (NIST) Special Publication (SP) 800-171, "Protecting Controlled Unclassified Information in Nonfederal Information Systems and Organizations," and a DoD certification process, known as the Cybersecurity Maturity Model Certification, that measures a company's maturity and institutionalization of cybersecurity practices and processes. The DFARS rule will require DoD Component contracting offices and requiring activities to conduct assessments to determine whether contractors are complying with the security requirements in NIST SP 800-171 to protect controlled unclassified information before contract award and throughout the contracts' period of performance.

Reason Action Not Completed: The DoD Chief Information Officer is pursuing the rulemaking process in Title 32 of the Code of Federal Regulations to establish Cybersecurity Maturity Model Certification 2.0 program requirements, and the Office of the Under Secretary of Defense for Acquisition and Sustainment will amend Title 48 of the Code of Federal Regulations to implement any necessary changes. In addition, Federal Acquisition Regulation Case 2017-016, “Controlled Unclassified Information,” is in the final stages of review before submission to the Office of Management and Budget. The Federal Acquisition Regulation rule is targeted for submission to the Office of Management and Budget by third quarter FY 2022.

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

Description of Action: Report is classified.

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

Description of Action: Establish milestones for the Insider Threat Enterprise Program Management Office to develop an oversight plan for evaluating DoD Component Heads’ insider threat programs to ensure compliance with DoD insider threat policies. Establish a full-time Insider Threat Program Manager to ensure that the program meets national and DoD requirements. Designate a subject matter expert to integrate the monitoring, analysis, and reporting of, and the response to, insider threats.

Reason Action Not Completed: The Combatant Commands have requested funding for Insider Threat Program Managers. The Combatant Commands will be able to complete the recommendation once funding is available. In addition, COVID-19 restrictions have limited staff training opportunities.

Principal Action Office: DoD Chief Information Officer, U.S. Central Command, U.S. European Command, 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

Description of Action: Review all medical facilities in the Military Health System to determine which medical facilities are not submitting claims to insurance providers in compliance with the time requirements in Defense Health Agency Procedures Manual 6015.01, “Military Medical Treatment Facility (MTF) Uniform Business Office (UBO) Operations,” October 24, 2017. Coordinate with commanders of those medical facilities to implement additional controls that enforce the requirements. Implement procedures to correct patient category codes in Military Health System GENESIS when patient category code errors are identified.

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 and infrastructure to consolidate and track standardized Uniform Business Office metrics across Other Health Insurance and Non-Other Health Insurance locations. These reports will include metrics to assist with measuring timely and accurate filing of claims as outlined by third party insurance requirements and the Defense Health Agency Procedures Manual 6015.01. However, the Defense Health Agency has not provided evidence to support that these claims reports are being produced or the analyses showing the reports are effective in measuring timely and accurate filing of claims and what actions will be taken to resolve untimely and inaccurate filing of claims. In addition, the Defense Health Agency has not developed written guidance on procedures to correct patient category codes.

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

Description of Action: Revise TRICARE policy to incorporate wording regarding reasonable cost and being a prudent buyer similar to the related clauses in 42 Code of Federal Regulations 405.502 and Centers for Medicare and Medicaid Services Publication 15-1, “Provider Reimbursement Manual.” Identify the reasons why TRICARE region contractors did not use existing TRICARE maximum allowable reimbursement

rates, ensure that TRICARE region contractors apply the existing reimbursement rates, and recoup any overpayments where appropriate.

Potential Monetary Benefits: \$19,500,000 (Funds Put to Better Use)

Reason Action Not Completed: The Defense Health Agency has not issued a revised TRICARE policy and has not identified the reasons why TRICARE region contractors did not use existing reimbursement rates, confirmed contractors were using existing reimbursement rates, or recouped any overpayments.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2019-116, Audit of Contingency Planning for DoD Information Systems, 8/21/2019

Description of Action: Report is For Official Use Only.

Reason Action Not Completed: Report is For Official Use Only.

Principal Action Office: Navy

Report: DODIG-2019-125, Evaluation of the DoD's Handling of Incidents of Sexual Assault Against (or Involving) Cadets at the United States Air Force Academy, 9/30/2019

Description of Action: Develop and institute a process to ensure that the accurate number of reports of sexual assaults made to the Air Force Family Advocacy Program are included in all future annual reports on Sexual Harassment and Violence at the Military Service Academies.

Reason Action Not Completed: The proposed policy update to DoD Instruction 6400.06, "Domestic Abuse Involving DoD Military and Certain Affiliated Personnel," May 26, 2017, remains in the formal coordination process.

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

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

Description of Action: Report is For Official Use Only Law Enforcement Sensitive.

Reason Action Not Completed: Report is For Official Use Only Law Enforcement Sensitive.

Principal Action Office: Defense Logistics Agency

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

Description of Action: Review all labor and material costs for contracts W912DY-18-F-0003, W912DY-18-F-0032, and W912EP-18-C-003 and determine whether they are supportable and allowable in accordance with Federal Acquisition Regulation 31.201-2, "Determining Allowability." Provide a summary of the results of voucher audits, including any Defense Contract Audit Agency reports and supporting documentation for voucher audits performed by the U.S. Army Corps of Engineers.

Potential Monetary Benefits: \$50,100,000 (Questioned Costs)⁴

Reason Action Not Completed: The Defense Contract Audit Agency is working with the U.S. Army Corps of Engineers and a contractor to finalize their review of all labor and material costs under these contracts. Estimated completion date is March 31, 2022.

Principal Action Office: Army

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

Description of Action: Require the additive manufacturing leads to implement a process that compiles a complete list of all parts produced using additive manufacturing and parts waiting for approval to share within each Military Service and update the list as needed. Conduct a review to identify the appropriate funding and number of personnel to pursue benefits of additive manufacturing throughout the DoD.

Reason Action Not Completed: The Army and Marine Corps have not provided evidence to support that they have compiled complete and accessible lists of parts produced and parts awaiting approval to share within each Military Service. In addition, the Army, Navy, and Marine Corps have not provided documentation verifying that an estimate of the appropriate funding and staffing levels has been developed.

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

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

Report: DODIG-2020-006, Evaluation of the V-22 Engine Air Particle Separator, 11/7/2019

Description of Action: Execute a multi-layered approach to reduce the overall risk during reduced visibility landings. Develop a plan to include a sampling of additional soils that are representative of the compositions and concentrations found in actual V-22 operational environments, in the testing for the Engine Air Particle Separator and engine.

Reason Action Not Completed: In October 2021, the Navy began conducting various character performance testing. The Navy plans to conclude testing by March 31, 2022. The Navy expects the testing reports to be ready in May 2022.

Principal Action Office: Navy

Report: DODIG-2020-025, Evaluation of the Algorithmic Warfare Cross-Functional Team (Project Maven), 11/8/2019

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Description of Action: Determine the parts or supplies that are obsolete or are limited in quantity, and develop and implement a plan to minimize the impact of obsolete materials, including ensuring the parts or supplies are covered by the obsolescence program.

Reason Action Not Completed: The F/A-18 E/F Program Office (PMA-265) has not identified a list of parts or supplies that are obsolete or limited in quantity, and has not implemented its Obsolescence Management Plan to minimize the impact of the obsolete parts.

Principal Action Office: Navy

Report: DODIG-2020-035, Followup Audit of the Army's Implementation of the Acquire-to-Retire and Budget-to-Report Business Processes in the General Fund Enterprise Business System, 11/26/2019

Description of Action: Coordinate the removal of the remaining land records from the GFEBs and use the Real Estate Management Information System as the accountable property system of record.

Reason Action Not Completed: The Army has not removed the remaining land records from the GFEBs. The Office of the Deputy Chief of Staff, G-9 (Installations), is coordinating with the Office of the Deputy Assistant Secretary of the Army for Financial Operations to identify which two land records still remain and will remove them from the GFEBs pending reconciliation with the Real Estate Management Information System. Estimated completion date is June 30, 2022.

Principal Action Office: Army

Report: DODIG-2020-036, Evaluation of Contracting Officer Actions on Defense Contract Audit Agency Reports that Disclaim an Opinion, 11/26/2019

Description of Action: Determine if any of the \$219 million in questioned costs reported by Defense Contract Audit Agency in Report Nos. 6341-2009A10100044 and 1281-2007J10100015 are not allowable according to Federal Acquisition Regulation Part 31, "Contracts with Commercial Organizations." Take steps to recoup any portion of the \$219 million that is not allowed on Government contracts. Review the actions of the contracting officers to determine whether management action is necessary to hold those individuals accountable.

Reason Action Not Completed: The Defense Contract Management Agency has not provided evidence to support that it has reviewed the contracting officers' actions on the two Defense Contract Audit Agency reports, determined if any of the \$219 million in questioned costs were unallowable on Government contracts, taken steps to recoup any costs that are now allowable, or determined whether management action is necessary to hold the contracting officers accountable.

Principal Action Office: Defense Contract Management Agency

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

Report: DODIG-2020-040, Audit of Cost Increases and Schedule Delays for Military Construction Projects at Joint Region Marianas, 12/11/2019

Description of Action: Revise and reissue Chief of Naval Operations Instruction 11010.20H, “Navy Facilities Projects,” May 16, 2014, to ensure that all Navy military construction projects, including housing projects, follow the same planning and programming process.

Reason Action Not Completed: The Chief of Naval Operations has not revised the Instruction.

Principal Action Office: Navy

Report: DODIG-2020-042, Audit of the Service Acquisition Executives’ Management of Defense Acquisition Category 2 and 3 Programs, 12/20/2019

Description of Action: Populate the common data framework, establishing both criteria and guidelines for declaring program start, designating the initial acquisition category, and defining the minimum program data needed at program start.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has published several memorandums enforcing the establishment of the Acquisition Visibility Data Framework as the common data framework to hold the official definitions and metadata for the Adaptive Acquisition Framework. The acquisition data standards have been completed for Urgent Capability Acquisition, Middle Tier of Acquisition, Major Capability Acquisition, Software Acquisition, and Defense Business Systems pathways. The acquisition data standards for the Acquisition of Services pathway remain to be completed.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, Joint Chiefs of Staff, Army, Navy

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

Description of Action: Update the Defense Transportation Regulations to contact the DoD members if they do not complete Customer

Satisfaction Surveys within 1 month after receiving shipments to increase the survey completion percentage and develop a more accurate Best Value Score.

Reason Action Not Completed: The U.S. Transportation Command has not provided evidence to support that its actions resulted in an increased survey completion percentage to develop a more accurate Best Value Score. The U.S. Transportation Command is pursuing a Customer Satisfaction Survey contract. Rather than continuing to struggle with the survey in-house, the U.S. Transportation Command is seeking to enlist an industry leader to introduce more user-friendly tools for customers to complete surveys. Estimated completion date is December 31, 2022.

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

Description of Action: Ensure continual monitoring of morphine milligrams equivalent per day by beneficiary. Examine data for unusually high opioid prescriptions and, if appropriate, hold providers accountable for overprescribing opioids. Implement controls to ensure that prescriptions in the Military Health System (MHS) Data Repository exist and that the dispense date and the metric quantity field for opioid prescriptions in liquid form in the MHS Data Repository are accurate and consistent among all systems.

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not finalized revisions to Defense Health Agency Procedural Instruction 6025.04, “Pain Management and Opioid Safety in the Military Health System,” June 8, 2018, to include greater accountability for individual prescribing practices. An internal review of liquid opioid prescriptions between the Composite Health Care System and the MHS Genesis electronic health record system showed a significant increase in data validity in the prescriptions stored in MHS Genesis, with a reduction in both excessive quantities written and a reduction in the number of smaller quantities written for non-pediatric patients. The standardization of the metrics quantity field for liquid opioid prescriptions will not be completed until MHS Genesis is fully implemented and all legacy prescriptions are completed or expired. Estimated completion date is January 31, 2025.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Revise Defense Contract Management Agency procedures to require that supervisors document their review comments on the contracting officers' actions in writing.

Reason Action Not Completed: The Defense Contract Management Agency has not evaluated the supervisor review process and determined whether any processes and procedures need to be adopted to ensure adequate reviews are taking place, or determined if the Defense Contract Management Agency needs to update its manual content for the supervisory review process area.

Principal Action Office: Defense Contract Management Agency

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

Description of Action: Report is classified.

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

Description of Action: Report is For Official Use Only.

Potential Monetary Benefits: Report is For Official Use Only.

Reason Action Not Completed: Report is For Official Use Only.

Principal Action Office: Navy

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

Description of Action: Conduct a review, in coordination with the Military Departments and Defense agencies, of 27 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 if they meet the requirements for Service-Disabled Veteran-Owned Small Business status. Based on the review, the Director of the DoD Office of Small Business Programs should take action, as appropriate, against any contractors found to have misrepresented their

Service-Disabled Veteran-Owned Small Business status to the DoD to obtain contracts by coordinating with the applicable contracting officer to protest, through the Small Business Administration, any contractors that appear to be ineligible.

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

Reason Action Not Completed: The Under Secretary of Defense for Acquisitions and Sustainment has not provided evidence to support that the 27 contracts were referred to the relevant DoD contracting office for consideration of whether the information is sufficient to justify referral to the Small Business Administration, Department of Justice, or other administrative remedy.

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

Description of Action: Revise Army Regulation 190-47, "The Army Corrections System," June 15, 2006, to require military correctional facility commanders to send DD Form 2791, "Notice of Release/Acknowledgement of Convicted Sex Offender Registration Requirements," to the U.S. Army Crime Records Center and the U.S. Marshals Service National Sex Offender Targeting Center, as required by DoD Instruction 5525.20, "Registered Sex Offender (RSO) Management in DoD," June 29, 2018. Establish policy, processes, training, and management oversight procedures for Navy Security Forces personnel to collect and submit deoxyribonucleic acid samples to the U.S. Army Criminal Investigation Laboratory for entry into the Federal Bureau of Investigation Combined Deoxyribonucleic Acid Index System as required by DoD Instruction 5505.14.

Reason Action Not Completed: The Army has not provided support that it has updated Army Regulation 190-47 to require military correctional facility commanders to send DD Form 2791 to the U.S. Army Crime Records Center and the U.S. Marshals Service National Sex Offender Targeting Center. The Secretary of the Navy has not issued guidance that outlines Navy Security Forces processes and procedures and oversight for collecting and submitting deoxyribonucleic acid samples to U.S. Army Criminal Investigation Laboratory for entry into the Federal Bureau of Investigation Combined Deoxyribonucleic Acid Index System. Estimated completion date is March 31, 2022.

Principal Action Office: Army, Navy

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Research and Engineering, U.S. Strategic Command, Navy, Air Force

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Evaluate creating a centralized tracking system to track rail shipments of arms, ammunition, and explosives and implement that tracking system, if appropriate. Develop and implement training for secure hold requirements at their respective military installations and direct the base commanders with secure hold areas to implement the training with appropriate staff.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided evidence to support that it has completed an analysis of the tangible benefits of a centralized rail tracking system. The Office of the Assistant Secretary of the Army for Acquisition, Logistics, and Technology has not developed and implemented training for secure hold requirements.

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

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

Description of Action: Update Air Force Instruction 32-1020, "Planning and Programming Built Infrastructure Projects," December 18, 2019, to include revised language regarding oversight responsibilities for contingency troop labor projects.

Reason Action Not Completed: The revised Air Force Instruction 32-1020 is in the coordination process for final approval and is scheduled for issuance by October 31, 2022.

Principal Action Office: Air Force, U.S. Africa Command

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

Description of Action: Issue guidance for all medical treatment facilities under Defense Health Agency control to require security personnel to remove access permissions for unauthorized staff, and conduct quarterly system reviews to ensure that access to sensitive areas is limited to authorized personnel. Determine whether community-based clinics under Defense Health Agency control have established a baseline level of protection for leased facilities as required by DoD guidance, and established access controls based on risk to limit entry to authorized personnel only.

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not provided updated physical security policy that includes removing access permissions and conducting quarterly system reviews. Also, the Assistant Secretary has not provided evidence to support that all community-based clinics have established baseline levels of protection that meet minimum DoD standards and access controls based on risk. Estimated completion date is October 31, 2022.

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

Description of Action: Establish or revise appropriate DoD policies to address health and safety hazards—including lead-based paint, asbestos-containing material, radon, fire and electrical safety, drinking water quality, window fall prevention, mold, carbon monoxide, and pest management—in military housing to manage health, safety, and environment risk to acceptable levels for military family housing residents. Update Service housing-related policies to align with revisions to DoD policy for health and safety hazard management and develop oversight policies and procedures to assess the health and safety hazards in Government-owned/Government-controlled military family housing.

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 provided evidence to support that they 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 provided evidence to support that it updated policies to align with revisions to DoD policy for health and safety hazard management and oversight policies and procedures that assess the management of health and safety hazards in Government-owned and Government-controlled military family housing.

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

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

Description of Action: Update the DFARS to clarify that, when considering the reduced cost risks associated with allowable incurred costs on a Unfinitized Contract Action, it is appropriate to apply separate and differing contract risk factors for allowable incurred costs and estimated costs to complete, in accordance with the requirements in Section 2326, Title 10, United States Code, “Unfinitized Contractual Actions: Restrictions,” when completing the contract risk sections of DD Form 1547, “Record of Weighted Guidelines.” Implement the use at Navy contracting activities of the updated DFARS Part 215 and DD Form 1547, “Weighted Guidelines,” when determining profit for future Unfinitized Contract Actions.

Reason Action Not Completed: DFARS Case 2021-D0003, “Unfinitized Contract Actions,” was opened to implement the recommended DFARS updates. Estimated completion date is June 30, 2023. The Navy has not provided evidence to support that they have implemented the use of the revised DD Form 1547.

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

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

Description of Action: Issue guidance implementing the Joint Trauma Education and Training Branch’s standardized training program for all mobile medical

teams. Update training curriculums at the military medical training commands for tactical training of mobile medical teams.

Reason Action Not Completed: The Surgeons General of the Navy and Air Force have not provided evidence to support that they have 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.

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

Description of Action: Develop and implement a plan to execute executive agent responsibilities over the Regional Centers’ travel program, as required by DoD Directive 5200.41E, “DoD Regional Centers for Security Studies,” June 30, 2016. Update Defense Security Cooperation Agency Travel Instruction 7002.5, “Travel,” March 1, 2010, to include the responsibilities of regional center directors and Defense Security Cooperation Agency headquarters’ directorates exercising executive agency oversight functions on regional center travel. Develop an inspections process to verify that all five Regional Centers for Security Studies’ travel programs comply with DoD regulations.

Reason Action Not Completed: The Defense Security Cooperation Agency has not updated its Travel Instruction 7002.5 to correct existing guidance and responsibilities regarding regional center travel. The Directors at all five Regional Centers for Security Studies have not developed an inspections process to verify that their travel programs comply with DoD regulations. The five Regional Centers for Security Studies will publish their subordinate policies upon publication of the Travel Instruction. Estimated completion date is June 30, 2022.

Principal Action Office: Defense Security Cooperation Agency

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

Description of Action: Develop an oversight program that requires a higher-level reviewer to select a sample of key personnel approvals to ensure contracting officers are approving employees in accordance with contract requirements.

Potential Monetary Benefits: \$1,959,000 (Questioned Costs)

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

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Issue guidance for estimating and presenting munitions and explosives of concern clearance costs on DD Form 1391, “FY____ Military Construction Project Data,” that 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. Issue procedures or other clarifying guidance to establish authorities and ensure that any revised explosives safety standards include language concerning when revisions become effective and how existing military construction contracts are affected by changes in standards.

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, or ensured that revised explosive safety standards included language concerning when the changes become effective or how they address current military construction contracts.

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

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

Description of Action: Develop and implement a written plan to engage the Army Contracting Command–Headquarters in developing and testing the new Army Contract Writing System to ensure the new system

provides contingency contracting personnel with the capabilities necessary to effectively award and administer contracts in a contingency environment, such as Afghanistan.

Reason Action Not Completed: Coordination efforts between the Army Contract Writing System Project Manager and the Army Contracting Command–Headquarters are ongoing to incorporate contingency contracting officials into the testing plan beginning with the initial operational capability deployment of the Army Contract Writing System in FY 2021 and full deployment expected in FY 2023.

Principal Action Office: Army

Report: DODIG-2020-095, Audit of Purchases of Ammonium Perchlorate Through Subcontracts With a Single Department of Defense-Approved Domestic Supplier, 7/9/2020

Description of Action: Ensure the responsible use of funds in the execution of assigned missions and identify opportunities to reduce program costs at both the prime and subcontract levels, including Ammonium Perchlorate, Grade 1 sources.

Reason Action Not Completed: The Navy Strategic Systems Programs office has not provided evidence of cost reduction strategies related to Ammonium Perchlorate, Grade 1 pricing, capability, and capacity, or how these strategies are being implemented in procuring Ammonium Perchlorate, Grade 1.

Principal Action Office: Navy

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

Description of Action: Require and validate that the Assistant Secretary of Defense for Homeland Defense and Global Security is annually reviewing the protection providing organization’s performance of protective security details to ensure compliance with DoD Instruction O-2000.22, “Designation and Physical Protection of DoD High-Risk Personnel,” June 19, 2014. Develop and issue Army criminal investigation policy consistent with DoD Instruction O-2000.22 emphasizing the use of assistance from other protection providing organizations and local field agents when conducting protective security detail missions.

Reason Action Not Completed: The Office of the Deputy Secretary of Defense directed a task force review of specific matters discussed in the report. The results of the task force review will be used to develop the appropriate updates to DoD Instruction O-2000.22.

The Office of the Under Secretary of Defense for Policy expects to issue the updated instruction by April 1, 2022. The remaining recommended actions are dependent on the updated instruction.

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

Description of Action: Develop and implement a plan to correct the security control weaknesses related to using strong passwords, monitoring networks and systems for unusual user and system activity, locking systems for inactivity, and implementing physical security controls.

Reason Action Not Completed: The Army, Air Force, Navy, and Marine Corps have not provided evidence to support that they developed and implemented a plan to correct the security weaknesses identified in the DoD OIG report.

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

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

Description of Action: Update Security Classification Guide 03-035.6, “Conventional Naval Ordnance Inventory Management Information,” to address circular referencing and minimize potential conflicts. Develop policy to ensure that security classification guides are coordinated across the DoD and the Military Services to identify conflicting requirements prior to finalization.

Reason Action Not Completed: Proposed revisions to Security Classification Guide 03-035.6 are being adjudicated and final issuance is expected by March 31, 2022. The Office of the Under Secretary of Defense for Intelligence and Security is in the process of updating DoD Manual 5200.45, “Instructions for Developing Security Classification Guides,” April 2, 2013.

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

Report: DODIG-2020-103, Audit of the Department of Defense’s Sustainment, Restoration, and Modernization of Military Medical Treatment Facilities, 7/8/2020

Description of Action: Develop and implement guidance for updating the BUILDER Sustainment Management System data to reflect the status of repair as reported in Defense Medical Logistics Standard Support–Facilities Management. Grant the BUILDER Sustainment Management System access to local facility management personnel. Implement standard training for facility management personnel to use Defense Medical Logistics Standard Support–Facilities Management and the BUILDER Sustainment Management System.

Reason Action Not Completed: The Defense Health Agency has not provided the approved standard operating procedures for its BUILDER Enterprise Sustainment Management System, or evidence to support that facilities management personnel received training on the BUILDER Sustainment Management System process and Defense Medical Logistics Standard Support–Facilities Management or that this training has been incorporated into the Defense Health Agency Training Management System.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Issue policy requiring all DoD biological select agents and toxins-registered laboratories to implement an internal technical and scientific peer review function that addresses both biosafety and biosecurity.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is working to include a requirement in Change 1 to DoD Directive 5101.20E, “DoD Biological Select Agents and Toxins (BSAT) Biosafety and Biosecurity Program,” January 25, 2019, for all DoD BSAT laboratories to establish internal technical and scientific peer review panels to review biosafety protocols and biosecurity policies.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

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

Description of Action: Update U.S. Special Operations Command directives related to fielding and deployment releases to require that a requirements correlation matrix, including test and evaluation results, be submitted and validated prior to issuing a fielding and deployment release for Special Operations-Peculiar programs.

Reason Action Not Completed: The U.S. Special Operations Command has not published guidance to include the new processes or update the applicable criteria on issuing fielding and deployment releases.

Principal Action Office: U.S. Special Operations Command

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

Description of Action: Update the 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. Develop 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.

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not provided evidence to support that it 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 Director has not provided evidence to support that it developed a single Military Health System-wide staffing approach

for the Behavioral Health System of Care that estimates the number of appointments and personnel required to meet the enrolled population's demand for mental health services.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Description of Action: Develop and implement a training program for building monitors at Naval Station Great Lakes in accordance with Commander, Navy Region Mid-Atlantic Instruction 11000.2A, "Building Monitor Program," September 10, 2019. Inspect building 2801 for noncompliance with current Unified Facilities Criteria 4-730-10, "Fire Stations," June 15, 2006, and National Fire Protection Association requirements and incorporate corrective actions into the planned renovation project for building 2801.

Reason Action Not Completed: The Commander, Navy Region Mid-Atlantic has not provided evidence to support that a training curriculum has been developed that contains the information required by Commander, Navy Region Mid-Atlantic Instruction 11000.2A. The Commander, Navy Region Mid-Atlantic has not provided an inspection methodology, a prioritized list of deficiencies identified, Public Works Department Great Lakes corrective actions taken to address each deficiency, or 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, 2022.

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

Description of Action: Conduct a comprehensive analysis of the functions performed by DoD Components and determine whether the current administrative rates charged to foreign customers are adequate for the DoD to recover its costs for providing security assistance support. Develop, document, and implement detailed guidance for the DoD Components that identifies which costs should be recovered and the process for recovering those costs.

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

Reason Action Not Completed: The Director, Financial Improvement and Audit Remediation, has not provided evidence to support completion of the analysis, which includes performing an independent and objective review of the current administrative rates charged to foreign customers and using the review results to revise current DoD guidance.

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

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

Description of Action: Integrate nuclear command-and-control requirements from the Chairman of the Joint Chiefs of Staff Instructions 6810.01, “Critical Nuclear Command, Control, and Communications Systems and Facilities,” August 29, 2019, and 6811.01, “Nuclear Command and Control System Technical Performance Criteria,” February 7, 2014, into the mission area assessment process performed by the Navy at naval nuclear command and control facilities. Conduct a review of the Low-Band Universal Communications System upgrade to the Fixed Submarine Broadcast System transmitters and report to the Chairman of the Joint Chiefs of Staff any shortfalls and a plan to mitigate the lack of dual path connectivity.

Reason Action Not Completed: The Deputy Chief of Naval Operations, Fleet Readiness and Logistics, Navy Shore Readiness, has not incorporated Chairman of the Joint Chiefs of Staff Instructions 6810.01 and 6811.01 into the mission area assessment process. The Naval Information Warfare Systems Command has not completed a review of the Low-Band Universal Communications System upgrade.

Principal Action Office: Navy

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

Description of Action: Develop a process to permanently mark serial numbers on each Night Vision Device to avoid serial number stickers that, with use, can become detached from the device or become illegible.

Reason Action Not Completed: The Defense Security Cooperation Agency is working with the Military Departments and the Night Vision Device manufacturers to include a requirement to affix

permanent serial number plates to each Night Vision Device in future contracts. Estimated completion date is December 31, 2022.

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

Description of Action: Revise DoD Instruction 5200.44, “Protection of Mission Critical Functions to Achieve Trusted Systems and Networks (TSN),” October 15, 2018, or issue clarifying guidance to implement DoD supply chain risk management requirements for legacy sustainment systems.

Reason Action Not Completed: Corrective actions are ongoing to update DoD Instruction 5000.02T, “Operation of the Defense Acquisition System,” January 7, 2015, to clarify supply chain risk management responsibilities for legacy systems.

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

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

Description of Action: Develop DoD-wide overarching policy for beyond economical repair requirements to include processes, cost factors for beyond economical repair calculations, approval authorities, and non-cost considerations. The updated policy will align with DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” December 14, 2011, and provide a clear method on how to make a decision on whether to repair or replace a part. The Office of the Under Secretary of Defense for Acquisition and Sustainment will work with the F-35 Joint Program Office to incorporate the beyond economical repair analysis into the Life Cycle Sustainment Plan Performance-to-Plan process so that metrics, timelines, and progress will be tracked.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not issued DoD-wide policy for beyond economical repair that establishes minimum data and documentation requirements and aligns with DoD Instruction 4140.01.

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

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

Description of Action: Update Military Law Enforcement Organization and Military Criminal Investigative Organization policies to require personnel to document in all investigative case files all notifications to civilian legal authorities and installation commanders and, when possible, the legal and administrative actions taken.

Reason Action Not Completed: The Provost Marshal General, the Naval Criminal Investigative Service, the Chief of Naval Operations, and the Marine Corps Criminal Investigation Division are updating internal policies to require that appropriate law enforcement response and procedures pertaining to serious juvenile-on-juvenile misconduct incidents are documented.

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

Description of Action: Report is classified.

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

Description of Action: Establish a working group to address the personnel, supplies, testing capabilities, information technology, communication, and lines of authority challenges that exist between the Services and the Defense Health Agency. The working group will establish milestones to develop guidance for coordinating the staffing of multi-Service military treatment facilities during the pandemic; create a pandemic-related informational website and a toll-free number for beneficiaries to find COVID-19-related information and ensure the website and toll-free number are advertised and maintained; issue clarifying guidance for defining essential personnel for civilian healthcare workers; and update contracts to allow for more flexibility regarding the use of contracted personnel during extenuating circumstances, such as a pandemic.

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has established a formal Military Health System COVID-19 After-Action Review working group composed of representatives from across the Military Health System. The Offices of the Under Secretary of Defense for Personnel and Readiness and the Assistant Secretary of Defense for Health Affairs will use the After-Action Review working group to address the type of issues included in the DoD OIG recommendations and establish milestones for each of the challenges.

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

Report: DODIG-2021-001, Audit of the Solicitation, Award, and Administration of Washington Headquarters Services Contract and Task Orders for Office of Small Business Programs, 10/7/2020

Description of Action: Develop and implement policies and procedures to verify and ensure that program officials develop performance work statements with contract requirements that are clear and specific and have objective terms and measurable outcomes and that contracting officer's representatives perform required contract administration duties.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided recent performance work statements and supporting documents to ensure that contract requirements are clear and specific and have objective terms and measurable outcomes, or evidence to show efforts to ensure that contracting officer's representatives are performing contract administration duties.

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

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. European Command

Report: DODIG-2021-024, Audit of the Accuracy of the Improper Payment Estimates Reported for Mechanization of Contract Administration Services System, 11/12/2020

Description of Action: Develop and implement a post-pay review process that reviews for propriety

to the certified voucher in accordance with the Post-Pay Review for Commercial Pay standard operating procedures.

Reason Action Not Completed: The Defense Finance Accounting Service is working to implement the two-stage voucher sampling methodology during the FY 2022 testing cycle. Estimated completion date is April 30, 2023.

Principal Action Office: Defense Finance and Accounting Service

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

Description of Action: Revise DoD Directive 5101.14, "DoD Executive Agent and Single Manager for Military Ground-Based Counter Radio-Controlled Improvised Explosive Device Electronic Warfare (CREW) Technology," June 21, 2019, to clarify the appointment of the Secretary of the Army as the counter radio-controlled improvised explosive device electronic warfare executive agent. Modify counter radio-controlled improvised explosive device electronic warfare executive agent responsibilities to include coordinating across the DoD, with other Government agencies, and with foreign partners to ensure counter radio-controlled improvised explosive device electronic warfare unity of effort, common standards, system interoperability, and threat prioritization.

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment continues to revise DoD Directive 5101.14. Estimated completion date is June 30, 2022.

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

Report: DODIG-2021-043, Audit of Depot-Level Repairable Items at Tobyhanna Army Depot, 1/8/2021

Description of Action: Evaluate the implementation of the corrective actions designed to improve parts. Submit the 463 manufacturer parts identified as meeting the criteria for national stock number assignment to the Defense Logistics Information Service for national stock number assignment. Analyze transactions from February 2020 through the present to identify additional manufacturer parts that meet the national stock number assignment criteria, and submit those parts for national stock number assignment.

Reason Action Not Completed: The Army Communications-Electronic Command is working to implement corrective action plans to improve parts

availability. In addition, a review of local purchases that is focused on converting manufacturer part numbers to national stock number assignment candidates is ongoing. Estimated completion date is July 31, 2022.

Principal Action Office: Army

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

Description of Action: Review and revise the Aircraft Monitor and Control System Project Officers Group Charter to be fully compliant with DoD and Air Force directives. Specifically, periodic test reporting to Major Commands and the Nuclear Weapons Council Standing and Safety Committee will have responsibilities outlined in the Aircraft Monitor and Control System Project Officers Group Charter. The charter will also specify an appropriate mechanism to elevate testing conflicts for resolution to the Nuclear Weapons Council Standing and Safety Committee, if warranted. In addition, the Aircraft Monitor and Control System Project Officers Group will form a Test Schedule Subgroup for establishing and publishing an annual DoD Department of Energy compliant Aircraft Monitor and Control testing schedule.

Reason Action Not Completed: The Air Force has not provided a revised charter or annual testing schedule. Estimated completion date is July 15, 2022.

Principal Action Office: Air Force

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

Description of Action: Reopen 12 Defense Contract Audit Agency audit reports in the Contract Audit Follow-Up System to coordinate the settlement of questioned direct costs.

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

Reason Action Not Completed: The Defense Contract Management Agency contracting officer has not provided evidence to support that the contracting officers completed actions required to settle questioned direct costs. Estimated completion date is October 1, 2022.

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

Report: DODIG-2021-049, Evaluation of the Navy's Plans and Response to the Coronavirus Disease–2019 Onboard Navy Warships and Submarines, 2/4/2021

Description of Action: Develop a plan of action and milestones for Navy component commands to conduct biennial Pandemic Influenza and Infectious Disease exercises, in accordance with Office of the Chief of Naval Operations Instruction 3500.41A, "Pandemic Influenza and Infectious Disease Policy," November 19, 2018.

Reason Action Not Completed: The Navy has not provided an after-action report or lessons learned document from the June 29, 2021, pandemic Table Top Exercise to support that it met the objectives of Chief of Naval Operations Instruction 3500.41A.

Principal Action Office: Navy

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

Description of Action: Validate the estimates from the business case analysis on the Boeing Captains of Industry contract to identify actual savings and compare the results to the expected cost savings documented in the price negotiation memorandum. Determine whether the business case analysis calculations and assumptions need to be changed in order to improve future estimates.

Reason Action Not Completed: The Defense Logistics Agency has not validated the cost savings on the Boeing contract, including explaining any significant differences between expected and actual costs savings or identifying actions to improve future estimates. The Defense Logistics Agency cannot complete the cost savings validation as originally scheduled because Boeing will not provide the contractual information to complete the audit closeout until sometime between September and December 2022. Estimated completion date is March 31, 2023.

Principal Action Office: Defense Logistics Agency

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

Description of Action: Report is classified.

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

Description of Action: Review the contracting officers' decision to not uphold the \$97 million of questioned costs in the eight Defense Contract Management Agency incurred cost audit reports. Determine whether the costs are unallowable in accordance with the Federal Acquisition Regulation, and take steps to settle all findings as necessary. Require the supervisors of the contracting officers for the 14 audit reports to receive training on the level of review necessary to ensure that contracting officers complete actions appropriately when they address Defense Contract Management Agency audit reports. Implement policy that requires contracting officers to retain key documents on audit reports in the Defense Contract Management Agency's Electronic Document Records Management System.

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

Reason Action Not Completed: The Defense Contract Management Agency has not provided evidence to support that it has reopened the reports in the Contract Audit Follow-up System, reviewed the contracting officers' decision, or recouped any unallowable costs. The Defense Contract Management Agency has not verified that the supervisors assigned to the 14 audit reports have completed training, or implemented policy that requires a contracting officer to retain key documents in the Electronic Document Records Management System.

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Central Command

Report: DODIG-2021-059, External Peer Review of the Defense Contract Audit Agency System Review Report, 3/5/2021

Description of Action: Establish policies and procedures to require that auditors identify and document in the audit program the specific procedures to be

performed and evidence to be obtained when planning procedures to determine that costs are reasonable in accordance with solicitation and contract terms. Develop and deliver training to auditors on the importance of adhering to the Defense Contract Audit Agency policy requirements for obtaining sufficient evidence and planning the audit that incorporates scenario-based examples and includes reviewing and summarizing the request for proposal for solicitation and contract terms, planning procedures to address the risk of material misstatement of the subject matter, and developing awareness of fraud risk when planning the audit.

Reason Action Not Completed: The Defense Contract Audit Agency is the coordinating policy.

Principal Action Office: Defense Contract Audit Agency

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

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

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

Description of Action: Revise Air Force Instruction 36-816, “Civilian Telework Program,” October 29, 2018, to incorporate language requiring all new and renewal telework agreements to include a telework training certificate before authorizing DoD personnel to telework.

Reason Action Not Completed: The Air Force plans to issue revised Air Force Instruction 36-816 by April 30, 2022.

Principal Action Office: DoD Chief Information Officer, Air Force

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

Description of Action: Revise the “Functional Campaign Plan–Pandemics and Infectious Diseases” and the “Global Integration Framework–Pandemics and Infectious Diseases” to include the use of telework for essential and non-essential personnel, and align the plans with the DoD Telework Policy. Establish management oversight procedures to verify that

DoD Components have performed the testing, training, and exercise requirements of the “Functional Campaign Plan–Pandemics and Infectious Diseases,” the “Global Integration Framework–Pandemics and Infectious Diseases,” the DoD Telework Policy, and DoD Component-specific pandemic plans.

Reason Action Not Completed: The Assistant Secretary of Defense for Homeland Defense and Global Security has not updated the 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 Global Security

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

Description of Action: Develop and implement agreements, such as memorandums of understanding, with all external stakeholder agencies to enhance outreach and ensure a collaborative and efficient effort to support Uniformed and Overseas Citizen Absentee Voter Act voters and their eligible family members, including those in deployed, dispersed, and tenant organizations.

Reason Action Not Completed: The Federal Voting Assistance Program, Defense Personnel and Family Support Office, is working to establish agreements with appropriate Federal stakeholder agencies as required by Executive Order 14019 and in support of the November 2022 general election. The Federal Voting Assistance Program is working with the Office of Management and Budget on formal agency guidance, which may limit the need for formal memorandums of understanding for those agencies with Uniformed Services employees.

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

Report: DODIG-2021-067, Evaluation of the U.S. Indo-Pacific Command’s Response to the Coronavirus Disease–2019, 3/31/2021

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Indo-Pacific Command

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

Description of Action: Report is classified.

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Southern Command

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

Description of Action: Develop procedures to ensure compliance with the implementation of COVID-19 guidance at basic training centers.

Reason Action Not Completed: The Marine Corps has not provided evidence to support how the Marine Corps assesses compliance with the implementation of COVID-19 guidance or how personnel is held accountable for noncompliance as appropriate at basic training centers.

Principal Action Office: Marine Corps

DISCLOSURE OF AUDIT FINDINGS RELATED TO GOVERNMENT CONTRACTORS

DoD OIG

Audit Report No. DODIG-2022-043	Date: December 13, 2021
Subject: Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing	
Report: \$20.8 Million in Funds Put to Better Use	
<p>This audit determined that TransDigm earned excess profit of at least \$20.8 million for 105 spare parts on 150 contracts. The DoD generally purchases spare parts from TransDigm operating units in small quantities, resulting in lower dollar value contracts that fall below the Truth in Negotiations Act threshold. Contractors are required to provide certified cost or pricing data only for contracts valued at or above the Truth in Negotiations Act threshold. Contracting officers used price analysis methods authorized by the Federal Acquisition Regulation and Defense Federal Acquisition Regulation Supplement; however, in this sole-source, market-based pricing environment, without competition, the methods were not effective for identifying excessive pricing.</p>	

Audit Report No. DODIG-2022-069	Date: March 7, 2022
Subject: Audit of Department of Defense Small Business Subcontracting Requirements	
Report: \$16.5 Million in Questioned Costs (Unsupported Costs)	
<p>This audit determined that DoD contracting personnel actions were not effective for ensuring compliance with established subcontracting limitations and subcontract award reporting requirements for small business set-aside and sole-source contracts. The DoD OIG identified seven contracts valued at \$16.5 million, where documentation was not available to support compliance with subcontracting limitations, that were considered unsupported questioned costs.</p>	

Defense Contract Audit Agency

Audit Report No. 01721-2019C10100001	Date: October 19, 2021
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2019	
Prepared For: U.S. Navy Supervisor of Shipbuilding, Conversion and Repair	
Report: \$104.4 Million Questioned Costs	
<p>The Defense Contract Audit Agency (DCAA) identified \$104.4 million in questioned costs related to corporate allocations, direct materials, and subcontracts. The DCAA's significant findings included \$96.3 million in questioned costs related to direct materials expenses and \$6.7 million in questioned costs related to direct subcontract costs in noncompliance with Federal Acquisition Regulation (FAR) 31.201-2(d), "Determining Allowability", because the contractor failed to provide documentation such as invoices and purchase orders to support the claimed costs.</p>	

Audit Report No. 01101-2019F10100001	Date: December 17, 2021
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2019	
Prepared For: Defense Contract Management Agency	
Report: \$11.2 Million Questioned Costs	
The DCAA identified \$11.2 million in questioned costs related to direct labor and indirect costs. The DCAA's significant findings included \$6.7 million in questioned costs related to excessive management and administration labor, in noncompliance with FAR 31.201-3(a), "Determining Reasonableness." The contractor was unable to provide sufficient support to justify certain management and administration costs incurred, which were as much as 500 percent higher than the proposed and negotiated amounts. Other significant findings included \$3.9 million in indirect costs directly associated with unallowable direct labor, direct subcontract, and other direct costs (ODCs), in noncompliance with FAR 31.201-6, "Accounting for Unallowable Costs."	

Audit Report No. 01101-2019F10100002	Date: December 13, 2021
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2019	
Prepared For: Defense Contract Management Agency	
Report: \$25.2 Million Questioned Costs	
The DCAA identified \$25.2 million in questioned costs related to direct labor, ODCs and indirect costs. The DCAA's significant findings included \$18.4 million in questioned costs related to management and administration labor in excess of what the contractor proposed and negotiated, in noncompliance with FAR 31.201-3(a), "Determining Reasonableness." Other significant findings included \$6.8 million in indirect costs and ODCs directly associated with unallowable direct labor, in noncompliance with FAR 31.201-6, "Accounting for Unallowable Costs."	

Audit Report No. 02331-2021S17900001	Date: January 2, 2022
Subject: Independent Audit Report on Contractor's Allocation of Insurance Settlement Proceeds	
Prepared For: U.S. Navy Southwest Regional Maintenance Center	
Report: \$37.5 Million Questioned Costs	
The DCAA identified \$37.5 million in questioned costs related to the contractor's allocation of insurance settlement proceeds, recognized by the contractor as credits. The DCAA's significant findings included \$26.6 million in credits in noncompliance with FAR 31.201-4, "Determining Allocability." The contractor recorded the credits to an incorrect overhead pool, which resulted in an under-allocation of the credits to the Government. Other significant findings included \$949,322 of credits on cost type contracts that the contractor failed to provide to the Government through adjustment billings, in noncompliance with FAR 31.201-5, "Credits."	

Audit Report No. 03531-2017M10100001	Date: November 9, 2021
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Years 2017 and 2018	
Prepared For: Federal Retirement Thrift Investment Board	
Report: \$22.5 Million Questioned Costs	
<p>The DCAA identified \$22.5 million in questioned costs related to direct labor, professional fees, commissions, facilities repair and maintenance, outside services, property and liability insurance, employee recognition program expenses, software expenses, taxes and licenses, and indirect costs associated with unallowable direct labor. The DCAA's significant findings included \$9 million in questioned costs related to direct labor in noncompliance with FAR 31.201-2, "Determining Allowability." The contractor failed to provide evidence that it complied with contract terms requiring proof of U.S. citizenship and successful background and credit checks for a portion of its employees. Other significant findings included \$5.3 million in questioned indirect costs in noncompliance with FAR 31.203, "Indirect Costs." The contractor excluded costs associated with its restructuring in its General and Administrative (G&A) allocation base, resulting in an over-allocation of G&A costs to the Government.</p>	

Audit Report No. 04371-2020A42000002	Date: December 10, 2021
Subject: Independent Audit Report on Subcontractor Compliance with the Truthful Cost or Pricing Data Act (formerly known as the Truth in Negotiations Act)	
Prepared For: DCAA Resident Office	
Report: \$38.1 Million Recommended Price Adjustment	
<p>The DCAA identified a \$38.1 million recommended price adjustment due to the subcontractor's noncompliance with the requirements of 10 U.S.C. §2306a, "Cost or Pricing Data: Truth in Negotiations." The DCAA found that the subcontractor failed to submit current direct labor hour data that was reasonably available prior to price agreement between itself and the prime contractor. As a result, the DCAA recommended adjustments of \$10.8 million in direct labor, \$21.9 million in associated indirect costs, and \$5.2 million in profit.</p>	

Audit Report No. 04581-2021G17100001	Date: January 27, 2022
Subject: Independent Audit Report on Proposed Amounts in Contractor's Termination for Convenience Proposal	
Prepared For: Army Contracting Command - New Jersey	
Report: \$19.4 Million Questioned Cost	
<p>The DCAA identified \$19.4 million of questioned costs related to work in process (WIP) inventory costs, settlement expenses, indirect costs, and special tooling and test equipment. The DCAA's significant findings included \$8.4 million in questioned costs related to unabsorbed overhead due to errors in the contractor's calculations, and \$6.5 million in questioned WIP inventory costs based on the contractor's use of unsupported estimates rather than actual costs, both of which were in noncompliance with FAR 31.201-2, "Determining Allowability." Other significant findings included \$2 million of G&A costs that were either duplicated or computed using an allocation method that was inequitable, in noncompliance with FAR 31.201-3, "Determining Reasonableness", and FAR 31.201-4, "Determining Allocability."</p>	

Audit Report No. 05211-2017A42000003	Date: March 25, 2022
Subject: Independent Audit Report on Contractor Compliance with the Truthful Cost or Pricing Data Act (formerly known as the Truth in Negotiations Act)	
Prepared For: Naval Air Systems Command	
Report: \$54.9 Million Recommended Price Adjustment	
The DCAA identified a \$54.9 million recommended price adjustment due to the contractor's material noncompliance with the requirements of 10 U.S.C. §2306a, "Cost or Pricing Data: Truth in Negotiations." The DCAA found that the contractor submitted inaccurate, incomplete, or noncurrent cost or pricing data with its price proposal for the subject contract. As a result, the DCAA recommended adjustments of \$37.9 million in direct materials, \$3.1 million in direct labor, \$8.4 million in associated indirect costs and ODCs, and \$5.4 million in profit and fee.	

Audit Report No. 05211-2017A42000004	Date: March 31, 2022
Subject: Independent Audit Report on Contractor Compliance with the Truthful Cost or Pricing Data Act (formerly known as the Truth in Negotiations Act)	
Prepared For: Naval Air Systems Command	
Report: \$36.8 Million Recommended Price Adjustment	
The DCAA identified a \$36.8 million recommended price adjustment due to the contractor's material noncompliance with the requirements of 10 U.S.C. §2306a, "Cost or Pricing Data: Truth in Negotiations." The DCAA found that the contractor submitted inaccurate, incomplete, or noncurrent cost or pricing data with its price proposal for the subject contract. As a result, the DCAA recommended adjustments of \$27 million in direct materials, \$1.6 million in direct labor, \$4.5 million in associated indirect costs and ODCs, and \$3.6 million in profit and fee.	

RESULTS OF PEER REVIEWS

Peer Review of the Department of Defense Office of Inspector General Audit Organization

The U.S. Department of Transportation OIG conducted a peer review of DoD OIG audit operations system of quality control in effect for the 12-month period that ended March 31, 2021, and issued a final report on September 30, 2021. The DoD OIG received a peer review rating of pass. The system review report contained no recommendations.

Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General

The DoD OIG reviewed the system of quality control for the Defense Contract Management Agency Office of Internal Audit and Inspector General in effect for the 3-year period ended May 31, 2021. The Defense Contract Management Agency Office of Internal Audit and Inspector General received an external peer review rating of pass. The system review report contained no recommendations.

Peer Review of the National Guard Bureau Internal Review Office

The DoD OIG reviewed the system of quality control for the National Guard Bureau Internal Review Office in effect for the period ended February 28, 2021. The National Guard Bureau Internal Review Office received an external peer review rating of pass with deficiencies. The deficiencies identified in the System Review Report did not rise to the level of a significant deficiency because they were not systemic. The deficiencies involved audit documentation, supervision, and independence. The DoD OIG made eight recommendations to correct the deficiencies identified in the System Review Report and findings identified in the Letter of Comment. As of March 31, 2022, six of the eight recommendations were still open.

DCIS INVESTIGATIVE REPORTS ISSUED

Statistical Table ¹	
The total number of investigative reports issued during the reporting period ²	276
The total number of investigations referred to the Department of Justice for criminal prosecution during the reporting period ³	63
The total number of investigations referred to state and local prosecuting authorities for criminal prosecution during the reporting period ⁴	1
The total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities ⁵	92

1. Descriptions of the metrics used for developing the data for the statistical tables under section 5(a)(17) of the Inspector General Act of 1978, as amended.
2. In accordance with DCIS policy, each investigation is concluded with a Report of Investigation (ROI). Hence, this metric is actually the count of the investigations closed during the reporting period. This includes regular and full investigations only case close dates from October 1, 2021, through March 31, 2022. There are instances when DCIS does not author the ROI, in which case, a Case Termination is used (also in accordance with DCIS, including). This metric does NOT include other types of reports authored by DCIS, including Information Reports, Case Initiation Reports, Case Summary Updates, Interview Form 1s, and Significant Incident Reports, among others.
3. DCIS tracks referrals to the Department of Justice at the investigation level and not the suspect/person/entity level. The number reported is the total number of investigations referred to the Department of Justice for criminal prosecution during the reporting period.
 There were 63 investigations referred to the Department of Justice for criminal prosecution. These investigations involved 120 suspects—53 businesses and 67 individuals.
4. DCIS tracks referrals for prosecution at the investigation level and not the suspect/person/entity level. The number reported is the total number of investigations referred to state and local prosecuting authorities for criminal prosecution during the reporting period.
 There is one investigation that was referred to state and local prosecuting authorities for criminal prosecution. This investigation involved one suspect, an individual.
5. DCIS tracks referrals for prosecution at the investigation level and not the suspect/person/entity level. The number reported is the total number of investigations referred to state and local prosecuting authorities for criminal prosecution during the reporting period.
 Includes any Federal Indictment, Federal Information, state or local Charge, Foreign Charge, preliminary hearings pursuant to Article 32 of the Uniform Code of Military Justice, or Federal Pre-Trial Diversion occurring from October 1, 2021, through March 31, 2022. This excludes any sealed charges. Only validated charges are included. The Precluding Adjudicative Referral may have occurred in the current reporting period or in a previous period. This differs from the criminal charges reported in the statistical highlights on page 5, which also include previously unreported criminal charges that occurred between October 1, 2021, and March 31, 2022.

ACRONYMS

ABIS	Automated Biometric Identification System	DMA	Defense Media Activity
ADR	Alternative Dispute Resolution	DoD	Department of Defense
AEMO	Army Enterprise Marketing Office	DoDEA	Department of Defense Education Activity
AESIP	Army Enterprise System Integration Program	DOJ	Department of Justice
AFAA	Air Force Audit Agency	DoS	Department of State
AFOSI	Air Force Office of Special Investigations	DOTC	DoD Ordnance Technology Consortium
AI	Administrative Investigations	DSCA	Defense Support of Civil Authorities
ANG	Air National Guard	DWX	DEFENSEWERX, Inc.
APMS	Army Portfolio Management Solution	eMASS	Enterprise Mission Assurance Support Service
APSR	Accountable Property System of Record	EPA	Environmental Protection Agency
Army CID	Army Criminal Investigation Division	EVAL	Evaluations
ARNG	Army National Guard	FAR	Federal Acquisition Regulation
ATAP	Army Talent Alignment Process	FBI	Federal Bureau of Investigation
AUD	Audit	FFMIA	Federal Financial Management Improvement Act
AWCFT	Algorithmic Warfare Cross-Functional Team	FMS	Foreign Military Sales
BAH	Basic Allowance for Housing	FSA	Family Separation Allowance
BAS	Basic Allowance for Subsistence	FVAP	Federal Voting Assistance Program
BBC	Balfour Beatty Communities LLC	GAO	Government Accountability Office
CARES	Coronavirus Aid, Relief, and Economic Security	GCSS-Army	Global Combat Support System–Army
CEFMS	Corps of Engineers Financial Management System	GFP	Government-Furnished Property
CEM	Child Exploitation Material	GG	General Government
CID	Criminal Investigation Division	GP	Geothermal Program Office
CIGIE	Council of the Inspectors General on Integrity and Efficiency	GS	General Schedule
CONUS	Continental United States	GSA	General Services Administration
COP-OCO	Comprehensive Oversight Plan-Overseas Contingency Operations	HASC	House Armed Services Committee
COR	Contracting Officer's Representative	HCOR	House Committee on Oversight and Reform
COVID-19	Coronavirus Disease–2019	HHS	Health and Human Services
DAF	Department of the Air Force	HSGAC	Homeland Security and Governmental Affairs Committee
DATA Act	Digital Accountability and Transparency Act	HSI	Homeland Security Investigations
DCAA	Defense Contract Audit Agency	HWG	Hotline Working Group
DCIE	Defense Council on Integrity and Efficiency	IA	Implementing Agency
DCIS	Defense Criminal Investigative Service	IDENT	Department of Homeland Security Automated Biometric Identification System
DCMA	Defense Contract Management Agency	IG	Inspector General
DCMA OIA-IG	Defense Contract Management Agency Office of Internal Audit and Inspector General	IRS-CI	Internal Revenue Service Criminal Investigation
DFARS	Defense Federal Acquisition Regulation Supplement	ISIS	Islamic State of Iraq and Syria
DFAS	Defense Finance and Accounting Service	ISIS-K	Islamic State of Iraq and Syria–Khorasan
DHA	Defense Health Agency	ISO	Investigations of Senior Officials
DHS	Department of Homeland Security	JIOCEUR	Joint Intelligence Operations Center Europe
DIEM	Diversity and Inclusion	MCIO	Military Criminal Investigative Organization
DISA	Defense Information Systems Agency	MHPI	Military Housing Privatization Initiative
DLA	Defense Logistics Agency	MOA	Memorandum of Agreement

NATO	North Atlantic Treaty Organization	SASC	Senate Armed Services Committee
NAVAUDSVC	Naval Audit Service	SBA	Small Business Administration
NCIS	Naval Criminal Investigative Service	SEFA	Schedule of Expenditures of Federal Awards
NCTC	National Counterterrorism Center	SES	Senior Executive Service
NDAAs	National Defense Authorization Act	SFC	Sergeant First Class
NF	Nonappropriated Fund	SRF	Spectrum Relocation Fund
NFR	Notice of Findings and Recommendations	STI	Silvus Technologies, Inc.
NGB IR	National Guard Bureau Internal Review	SVIP	Special Victim Investigation and Prosecution
NGIC	National Ground Intelligence Center	TBI	Traumatic Brain Injury
NSA	National Security Agency	TF	Task Force
OCO	Overseas Contingency Operations	THPP	Tungsten Heavy Powder and Parts
OCONUS	Outside the Continental United States	TINA	Truth in Negotiation Act
OFS	Operation Freedom's Sentinel	USAAA	U.S. Army Audit Agency
OES	Operation Enduring Sentinel	USACE	U.S. Army Corps of Engineers
OIG	Office of Inspector General	USAFRICOM	U.S. Africa Command
OIR	Operation Inherent Resolve	USAID	U.S. Agency for International Development
OLAC	Office of Legislative Affairs and Communications	U.S.C.	United States Code
ONA	Office of Net Assessment	USCENTCOM	U.S. Central Command
OT	Other Transactions	USSOCOM	U.S. Special Operations Command
OTA	Other Transaction Authority	VA	Department of Veterans Affairs
PCE	Potentially Concussive Event	WHS/AD	Washington Headquarters Services/Acquisition Directorate
PFAS	Per- and Polyfluoroalkyl Substances	WPC	Whistleblower Protection Coordinator
SAR	Semiannual Report	WRI	Whistleblower Reprisal Investigations
		WUT	Wuhan University of Technology



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE



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