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SEPTEMBER 27, 2021



Audit of U.S. Special Operations Command Maritime Precision Engagement Funds

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Results in Brief

Audit of U.S. Special Operations Command Maritime Precision Engagement Funds

September 27, 2021

Objective

The objective of this audit was to determine whether the U.S. Special Operations Command (USSOCOM), Special Operations Forces, Acquisition, Technology, and Logistics (SOF-AT&L) appropriately allocated funds to validated requirements for the Maritime Precision Engagement (MPE) program in accordance with DoD and USSOCOM guidance. We initiated this audit based on a complaint the DoD Office of Inspector General received through the DoD Hotline, and we reviewed specific allegations related to the audit objective.

Background

On September 24, 2020, the DoD Office of Inspector General received a hotline complaint making several allegations against USSOCOM SOF-AT&L personnel alleging that they:

- improperly used funds for unvalidated requirements;
- misrepresented and misreported program status, resulting in a deceptive use of taxpayer money;
- misappropriated funds; and
- did not follow USSOCOM policy.

The Program Executive Office–Special Operations Forces Warrior, Program Management Office–Special Operations Forces Lethality, manages the Precision Strike Systems. Precision Strike Systems are a family of interoperable weapon systems designed to operate in various configurations, including portable by

Background (cont'd)

Soldiers in the field, vehicle mounted, and maritime platforms. SOF-AT&L separated the maritime and ground platforms of the Precision Strike Systems into the MPE and the Ground Organic Precision Strike System, respectively.

The MPE program consists of weapons systems that are deployed on combatant craft and capable of targeting individuals, groups, vehicles, and small oceangoing craft with low collateral (surrounding area) damage. The MPE program comprises two separate efforts: MPE–Munitions and MPE–Integration. The MPE–Munitions program is managed by Program Management Office–Naval Special Warfare within Program Executive Office–Special Operations Forces Warrior, and the MPE–Integration program is managed by Program Management Office–Surface Systems within Program Executive Office–Maritime. The Ground Organic Precision Strike System program is managed by Program Management Office–Special Operations Forces Lethality, also within Program Executive Office–Special Operations Forces Warrior.

Finding

USSOCOM SOF-AT&L personnel appropriately allocated MPE funds to validated requirements for the MPE–Munitions and MPE–Integration programs in accordance with DoD and USSOCOM guidance. Specifically, SOF-AT&L personnel appropriately reprogrammed or realigned \$10.6 million in funds from the validated MPE programs to other validated programs within the Program Executive Office–Special Operations Forces Warrior and Program Executive Office–Maritime portfolios that were underfunded due to unforeseen requirements; or to improve capabilities in support of the warfighter.

However, initial funding transactions within the Program Executive Office–Special Operations Forces Warrior portfolio were not transparent because the office's personnel included the MPE–Munitions and Ground Organic Precision Strike System programs in a single fund line with other USSOCOM



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Results in Brief

Audit of U.S. Special Operations Command Maritime Precision Engagement Funds

Finding (cont'd)

programs that were not related to the Precision Strike Systems family of systems. In May 2019, Program Executive Office–Special Operations Forces Warrior personnel initiated corrective actions and moved the MPE–Munitions and Ground Organic Precision Strike System programs into a separate fund line to delineate the funds, which enhanced Program Executive Office–Special Operations Forces Warrior’s transparency and ability to track the funds for both programs.

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**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
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September 27, 2021

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE FOR SPECIAL
OPERATIONS LOW-INTENSITY CONFLICT
COMMANDER, U.S. SPECIAL OPERATIONS COMMAND

SUBJECT: Audit of U.S. Special Operations Command Maritime Precision Engagement Funds
(Report No. DODIG-2021-130)

This final report provides the results of the DoD Office of Inspector General's audit. We considered management's comments on a discussion draft copy of this report when preparing this final report. We did not make any recommendations; therefore no management comments are required.

If you have any questions or would like to meet to discuss the audit, please contact me at [REDACTED]. We appreciate the cooperation and assistance received during the audit.

A handwritten signature in black ink, reading "Theresa S. Hull", is positioned above the typed name.

Theresa S. Hull
Assistant Inspector General for Audit
Acquisition, Contracting, and Sustainment

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Introduction

Objective

The objective of this audit was to determine whether the U.S. Special Operations Command (USSOCOM), Special Operations Forces, Acquisition, Technology, and Logistics (SOF-AT&L) appropriately allocated funds to validated requirements for the Maritime Precision Engagement (MPE) program in accordance with DoD and USSOCOM guidance. We initiated this audit based on a complaint made to the DoD Office of Inspector General (OIG) through the DoD Hotline, and we reviewed specific allegations related to the audit objective.

Background

On September 24, 2020, the DoD OIG received a hotline complaint related to SOF-AT&L. The hotline complainant made several allegations against SOF-AT&L, including that SOF-AT&L personnel improperly used funds for unvalidated requirements; misrepresented and misreported program status, resulting in a deceptive use of taxpayer money; misappropriated funds; and did not comply with USSOCOM Directive 70-1.¹

U.S. Special Operations Command Acquisition, Technology, and Logistics Program Executive Offices

According to SOF-AT&L, its mission is to provide rapid and focused acquisition, technology, and acquisition logistics support to Special Operations Forces warfighters. Within SOF-AT&L, Program Executive Office–Special Operations Forces Warrior (PEO-SW) has several focus areas, including ground mobility, operator target acquisition, and operator weapon systems and accessories.² PEO-SW’s portfolio includes 130 programs and projects, including the Maritime Precision Engagement–Munitions program (MPE–Munitions) and the Ground Organic Precision Strike System program (GOPSS).³ Each program executive office (PEO) may manage multiple program management offices (PMOs).⁴

¹ USSOCOM Directive 70-1, “Acquisition System Management Policy,” March 2018.

² A PEO is responsible for programs determined by the Component Acquisition Executive to require dedicated executive management.

³ A program or program of record is an acquisition program which is a directed, funded effort that provides a new, improved, or continuing materiel, weapon, or information system or service capability in response to an approved need. The term “project” may refer to the whole or parts of a program.

MPE–Munitions is a program within PEO-SW’s portfolio designed to develop munitions that will fire from a munitions launcher.

GOPSS is another program within PEO-SW’s portfolio designed to leverage close-combat precision-strike systems to rapidly finish targets in multiple environments.

⁴ A PMO is tasked with responsibility for and authority to accomplish program objectives for development, production, and sustainment to meet the user’s operational needs.

Also within SOF-AT&L, Program Executive Office–Maritime (PEO-M) provides Special Operations Forces warfighters with surface and subsurface maritime mobility platforms and equipment. PEO-M's portfolio includes 15 surface and subsurface programs and projects, including the Maritime Precision Engagement–Integration program (MPE–Integration).⁵ Figure 1 shows the PEOs and PMOs for each program discussed in our report.

Figure 1. Program Executive Offices and Program Management Offices for Each Program Discussed in Our Report



Source: The DoD OIG.

⁵ MPE–Integration is a program within PEO-M's portfolio designed to integrate a precision capability on combatant craft platforms for a common interface launcher system.

The United States Code (U.S.C.) provides the USSOCOM Commander with the responsibility and authority to develop and acquire special operations–peculiar equipment, exercise the functions of the head of agency, and execute funds.⁶ DoD Directive 5100.03 defines special operations–peculiar as equipment, material, supplies, and services required for special operations missions for which there is no Military Service common requirement.⁷ Examples of special operations–peculiar equipment include:

- specialized communications systems;
- intelligence, surveillance, and reconnaissance equipment;
- vehicles to meet specific special operations mission requirements; and
- specialized aircraft with precision strike capability.

Precision Strike Systems

The PEO-SW, Program Management Office–Special Operations Forces Lethality (PMO-SL) manages the Precision Strike Systems (PSS). USSOCOM is the capability sponsor for the PSS program, the purpose of which is to provide special operations forces with a team level, long-range, precision fire system.⁸ The PSS is a family of interoperable weapon systems designed to operate in various configurations, including portable by soldiers in the field, vehicle mounted, and maritime platforms.

According to SOF-AT&L personnel, the intent of the PSS was to maximize the use of common components, such as the launcher, controller, software, and optics, between the systems. In an acquisition decision memorandum dated August 27, 2018, the USSOCOM Acquisition Executive assigned the PEO-SW responsibility to oversee the development of PSS ground, maritime, and air launch material solutions across the special operations forces enterprise.⁹

According to the Military Deputy for SOF-AT&L, the integration of the common components into each transport platform are expected to be unique to the various special operations forces end-users' requirements based on the environments they operate from. In August of 2018, SOF-AT&L separated the maritime and ground platforms of the PSS into the MPE program and the Precision Strike System–Ground, later referred to as GOPSS, respectively.

⁶ 10 U.S.C. § 167 (1986) (amended 1988).

⁷ DoD Directive 5100.03 "Support of the Headquarters of Combatant and Subordinate Unified Commands," February 9, 2011.

⁸ Capability sponsors define and present equipment and service requirements for validation.

⁹ The milestone decision authority signs an acquisition decision memorandum to document decisions and direction resulting from major decision point reviews.

Maritime Precision Engagement

The MPE program is a family of weapons systems deployed on combatant craft and capable of targeting individuals, groups, vehicles, and small oceangoing craft with low collateral damage. The Naval Special Warfare Command is the capability sponsor for the MPE program. The program consists of combatant craft alterations, launcher systems, and munitions. The MPE program comprises two separate efforts: MPE–Munitions and MPE–Integration, managed by PMOs within the PEO-SW and PEO-M, respectively.

Maritime Precision Engagement–Munitions

In the August 2018 acquisition decision memorandum, the USSOCOM Acquisition Executive, who is responsible for all acquisition functions within USSOCOM, designated PEO-SW as the milestone decision authority for the MPE–Munitions program. The USSOCOM Acquisition Executive also established a partnership between the PEO-M and PEO-SW to collaborate as required on the munition integration, fire control system solution, and test and certification of the complete weapons system (the MPE–Munitions program and the MPE–Integration program) on combatant craft.¹⁰

The Program Executive Officer for Special Operations Forces Warrior designated the MPE–Munitions program as a middle tier of acquisition-rapid prototyping program on December 21, 2018, and the PMO-SL office within the PEO-SW, was originally responsible to develop the munitions.¹¹ However, in April 2020, management of the MPE–Munitions program transferred to the Program Management Office–Naval Special Warfare (PMO-NSW), an office under the Naval Sea Systems Command’s PMS-340.

Although responsibility to execute the MPE–Munitions program transferred to PMO-NSW, the PEO-SW retained milestone decision authority for the MPE–Munitions program as part of PEO-SW’s responsibility to oversee the entire PSS program.

Maritime Precision Engagement–Integration

In the August 2018 acquisition decision memorandum, the USSOCOM Acquisition Executive designated the PEO-M as the milestone decision authority for the MPE–Integration program. The Program Management Office–Surface

¹⁰ The milestone decision authority is the designated individual with overall responsibility for a program and approves entry of an acquisition program into the next phase of the acquisition process and is accountable for cost, schedule, and performance reporting to higher authority, including congressional reporting.

¹¹ A middle tier of acquisition program is an expedited and streamlined alternative acquisition process intended to acquire those capabilities mature enough to be rapidly prototyped or fielded within 5 years of starting an MTA program.

Systems (PMO-SS) manages the MPE-Integration program. The memorandum assigned PEO-M the responsibility to establish a program of record to develop and integrate an MPE capability on theater combatant craft platforms to achieve a common interface launcher system. According to PEO-M and PMO-SS personnel, the MPE-Integration program was designed to develop permanent modifications to the combatant craft and to develop interchangeable mission modules that house different mission devices. The Program Executive Officer for Maritime designated the MPE-Integration program as a middle tier of acquisition-rapid prototyping program on February 9, 2021.

Ground Organic Precision Strike System

In the August 2018 acquisition decision memorandum, the USSOCOM Acquisition Executive designated PEO-SW as the milestone decision authority for the GOPSS program. The GOPSS program leverages close-combat, precision-strike systems to rapidly finish (destroy) targets in multiple environments. The PMO-SL manages the GOPSS program. The memorandum assigned PEO-SW to procure munitions specific launchers and perform required testing of munitions to meet validated requirements. The Program Executive Officer for Special Operations Forces Warrior designated the GOPSS program, previously known as the Precision Strike Systems-Ground program, as a middle tier of acquisition-rapid prototyping program on December 21, 2018.

DoD and U.S. Special Operations Command Policy

The DoD Financial Management Regulation (DoD FMR) states that reprogramming DoD funds may be necessary, desirable, and timely to achieve flexibility to execute DoD programs.¹² The Regulation also states that below threshold reprogramming actions provide DoD Components with the discretionary flexibility to realign, within prescribed limits, and congressionally approved funding to satisfy higher, unforeseen priority requirements. Additionally, the Regulation states that below threshold actions are minor actions not otherwise requiring congressional approval that may be accomplished within the DoD Components and are measured cumulatively over the entire obligation availability of the appropriation.

The DoD FMR established basic reprogramming thresholds as \$20 million for procurement funds and \$10 million for research, development, test, and evaluation (RDT&E) funds. Specifically, for RDT&E the thresholds are defined as \$10 million or 20 percent of the program amount, which includes the initial appropriation, rescissions, supplemental appropriations, and approved reprogramming.

¹² DoD Regulation 7000.14-R, "DoD Financial Management Regulation" (DoD FMR), volume 3, chapter 6.

The DoD FMR established the normal life cycle of appropriations.¹³ Specifically, the DoD has 2 years to obligate RDT&E funds, during which time they are considered unexpired, and 5 years to disburse the expired funds. The funds will be canceled in the seventh year.

DoD Instruction 5000.80 establishes policy, assigns responsibilities, and prescribes procedures for the management of the middle tier of acquisition pathways for rapid prototyping and rapid fielding.¹⁴ The middle tier of acquisition pathway is intended to acquire those capabilities mature enough to be rapidly prototyped or fielded within 5 years of starting a middle tier of acquisition program.¹⁵ The Instruction states that middle tier of acquisition programs are exempt from DoD's traditional acquisition and requirements development policies.

USSOCOM Directive 70-1 establishes policy for acquisition management of special operations–peculiar equipment, material, supplies, and services in support of the USSOCOM mission.¹⁶ The Directive outlines the full life cycle of special operations–peculiar equipment. It also states that the responsibility of the capability sponsor is to define and present equipment and service requirements for validation. After the capability sponsor presents the requirements, the USSOCOM J8 Requirements Division is responsible to staff and submit all compliant capability requirement documentation for validation by the USSOCOM Vice Commander.

USSOCOM Directive 71-4 describes policy, processes, procedures, and products required to identify and assess capability requirements and to develop, review, validate, manage, and revise special operations–peculiar capability requirement documents.¹⁷ This Directive outlines the process USSOCOM uses to approve middle tier of acquisition requirements.

The memorandum for SOF-AT&L, “Middle Tier Acquisition Authorities and Guidance,” August 1, 2018, provides a construct to USSOCOM SOF-AT&L to determine when a middle tier of acquisition strategy should be pursued and how the middle tier of acquisition authority can be applied to USSOCOM acquisition

¹³ DoD FMR, volume 2A, chapter 1.

¹⁴ DoD Instruction 5000.80, “Operation of the Middle Tier of Acquisition,” December 30, 2019.

The rapid prototyping pathway uses innovative technologies to rapidly develop fieldable prototypes to demonstrate new capabilities and meet emerging military needs, fields a prototype that can be demonstrated in an operational environment, and provides for a residual operational capability within 5 years of the development of an approved requirement.

The rapid fielding pathway uses proven technologies to field production quantities of new or upgraded systems with minimal development required, begins production within 6 months, and completes fielding within 5 years of the development of an approved requirement.

¹⁵ A prototype is a model built to evaluate and inform its feasibility or usefulness.

¹⁶ USSOCOM Directive 70-1, “Acquisition Management System Policy,” March 20, 2018.

¹⁷ USSOCOM Directive 71-4, “Special Operations Forces Capabilities Integration and Development System,” January 22, 2020.

efforts. The memorandum acknowledges that middle tier of acquisition authorities are not subject to the Joint Staff Capabilities Integration and Development System and allows for a tailored management strategy with flexibilities for the types of products, reviews, and decision events that are required to effectively manage a middle tier of acquisition program.¹⁸

U.S. Special Operations Command Internal Investigations

May 2020 Investigation

On March 18, 2020, the DoD Hotline office within the DoD OIG referred a complaint regarding misappropriated funds within SOF-AT&L to the Joint Staff OIG for its action. The complaint alleged that PEO-SW personnel spent funds intended for the MPE program on other activities under the PSS program and misrepresented the program schedule.

The Joint Staff Inspector General tasked the USSOCOM Inspector General to review the complaint. On behalf of the USSOCOM Inspector General, the USSOCOM Acquisition Executive directed the Military Deputy to the Acquisition Executive to review the complaint and submit findings in a report.

In the May 2020 report, the Military Deputy did not substantiate any of the allegations based on the review of pertinent funding documentation and interviews with USSOCOM representatives. The Military Deputy determined that the allegation related to PEO-SW personnel spending funds on an unauthorized program was unsubstantiated because of validated requirements documents for the PSS program. Additionally, the Military Deputy determined that PEO-SW personnel complied with standard processes for all reallocation and funding realignments from the MPE program to the PSS program.

The DoD Hotline office of the DoD OIG reviewed this investigation and accepted its findings.

October 2020 Investigation

On September 22 and October 13, 2020, the DoD OIG referred other complaints regarding misappropriated funds within SOF-AT&L to the Joint Staff Inspector General for its action. The complaints alleged that SOF-AT&L personnel did not follow acquisition regulations and processes and falsified documents to hide a lack of testing before fielding. The Joint Staff Inspector General tasked the USSOCOM Inspector General to review the complaints. On behalf of the USSOCOM Inspector General, the Acquisition Executive directed the Military Deputy to review the complaint and submit findings in a report.

¹⁸ To execute its mission and support the warfighter, DoD established the Joint Staff Capabilities Integration and Development System to identify, assess, validate, and prioritize joint military capability requirements.

In the October 2020 report, the Military Deputy did not substantiate the allegation that SOF-AT&L falsified documents to hide a lack of testing. The report highlighted that the PMO personnel's and complainants' lack of knowledge of or familiarity with the new middle tier of acquisition pathway authorities could potentially lead to the mistaken impression that PEO-SW personnel did not complete testing.

The Military Deputy identified deviations from USSOCOM Directive 70-1 and USSOCOM best practices. Specifically, the Military Deputy concluded that PEO-SW, PMO-SL personnel did not have an approved single acquisition management plan, test and evaluation management plan, and program baseline and that PEO-SW personnel's untimely processing of the single acquisition management plan contributed to the impression that the PEO-SW did not complete testing. Additionally, the missing documents on other procurement programs suggested issues with archiving, control, and management of USSOCOM Directive 70-1 mandated documents within the PMO-SL acquisition portfolio.

ACQUISITION EXECUTIVE MEMORANDUM TO THE PROGRAM EXECUTIVE OFFICER—SPECIAL OPERATIONS FORCES WARRIOR RESULTED IN CORRECTIVE ACTIONS

As a result of the October 2020 investigation report and recommendations, the Acquisition Executive issued a memorandum to the PEO-SW directing the Program Executive Officer to:

- provide an approved single acquisition management plan for the Fire Support Mission Training and Preparation System no later than 30 days from the date of the memorandum;
- provide formal middle tier of acquisition training to the PMO-SL team to ensure they understood the requirements and expectations for executing middle tier of acquisition programs, no later than 30 days from the date of the memorandum; and
- conduct an internal audit of the PEO-SW's oversight of USSOCOM 70-1 mandated documentation approval processes, timelines, tracking, and archiving and provide a plan of action and milestones no later than 60 days from the date of the memorandum. PEO-SW personnel submitted the plan of action to SOF-AT&L outlining training to be conducted and policy memorandums to be issued.

According to the Military Deputy, PEO-SW personnel completed corrective actions and complied with all of the directives in accordance with the plan of action and issued policy memorandums to PEO-SW staff regarding middle tier of acquisition documentation approval and oversight processes.

The DoD OIG, through the DoD Hotline, provided oversight of this investigation and associated recommendations and considers this case closed.

DoD Hotline Allegations Reviewed by the DoD Inspector General

On September 24, 2020, the DoD OIG reviewed a complaint that alleged SOF-AT&L:

- inappropriately allocated funds to the Marine Corps Forces Special Operations Command when it did not have a validated requirement,
- misappropriated foreign comparative testing funds from the MPE program and used those funds to support an unvalidated Marine Corps Forces Special Operations Command requirement, and
- did not follow USSOCOM Directive 70-1.

We announced this audit in response to these hotline allegations.

Review of Internal Controls

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls.¹⁹ Controls over reprogramming and realignment of funding related to the MPE program were effective as they applied to the audit objectives. A reprogramming action is a funding movement between PEOs and a realignment is a funding movement within the same PEO. We will provide a copy of the report to the senior official responsible for internal controls at USSOCOM.

¹⁹ DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

Finding

U.S. Special Operations Command Appropriately Allocated Maritime Precision Engagement Funds

USSOCOM SOF-AT&L personnel appropriately allocated MPE funds to validated requirements for the MPE-Munitions and MPE-Integration programs in accordance with DoD and USSOCOM guidance. Specifically, SOF-AT&L personnel appropriately reprogrammed or realigned \$10.6 million in funds from the validated MPE programs to other validated programs within the PEO-SW and PEO-M portfolios that were underfunded due to unforeseen requirements; or to improve capabilities in support of the warfighter. However, initial funding transactions within the PEO-SW portfolio were not transparent because the PEO-SW personnel included the MPE-Munitions and GOPSS programs in a single fund line with other USSOCOM programs that were not related to the PSS family of systems. In May 2019, PEO-SW personnel initiated corrective actions and moved the MPE-Munitions and GOPSS programs into a separate fund line to delineate the funds, which enhanced PEO-SW's transparency and ability to track the funds for both programs.

Special Operations Forces, Acquisition, Technology, and Logistics Personnel Appropriately Allocated Maritime Precision Engagement Funds to Programs With Validated Requirements

SOF-AT&L personnel appropriately reprogrammed or realigned \$10.6 million in funds from the validated MPE programs to other validated USSOCOM programs in accordance with DoD and USSOCOM guidance. Specifically, SOF-AT&L personnel appropriately reprogrammed or realigned \$7.8 million in funds within the PEO-M portfolio and \$2.8 million of funds within the PEO-SW portfolio.

According to the Deputy Acquisition Comptroller for SOF-AT&L, the Special Operations Financial Management group disburses funds to SOF-AT&L to allocate to each PEO. The financial groups within each PEO then allocate the funds to each PMO based on spend plans and military interdepartmental purchase requests.²⁰ If a PMO needs to reprogram or realign funds, the Assistant Program Manager requests the funds through the Program Manager, who reviews the request and sends it forward to the Business Financial Manager to submit a form for realignment or reprogramming action for final approval. According to SOF-AT&L

²⁰ A military interdepartmental purchase request is an order issued by one military service to another to procure services, supplies, or equipment for the requiring service.

personnel, the form is reviewed and approved by five levels, including the SOF-AT&L Comptroller; the Special Operations Financial Management–Integration Division; the J8 Directorate; the capability sponsor; and the J8 Requirements Division Chief.

Validated Requirements Related to the Precision Strike System Program

(CUI) The USSOCOM Vice Commander validated the initial capabilities document,

the PSS program on October 4, 2018, as required by USSOCOM Directives 70-1 and 71-4.²¹ USSOCOM Directive 70-1 states the J8 Requirements Division supports acquisitions by staffing and submitting all compliant capability requirement documentation for validation by the USSOCOM Vice Commander. USSOCOM Directive 71-4 states that when the Vice Commander, as validation authority, validates a proposed capability solution, the Vice Commander acknowledges the solution fulfills a capability gap or is otherwise necessary to meet applicable requirements in the national defense strategy or the USSOCOM Commander's planning guidance.

According to SOF-AT&L personnel, the initial capabilities document outlined USSOCOM's "requirement for a family of precision-strike weapons to rapidly finish a spectrum of targets to include: stationery objects, relocating personnel, and fast or erratically moving vehicles" in different conditions. The initial capabilities document enabled SOF-AT&L to develop tailored requirements documents in support of the specific capabilities that different USSOCOM components required.

Validated Requirements for Maritime Precision Engagement–Munitions

The USSOCOM Vice Commander validated the MPE capabilities development document on March 19, 2018, as required by USSOCOM Directives 70-1 and 71-4. According to SOF-AT&L personnel, the Naval Special Warfare Command recognized a need for precision-strike capabilities for its maritime platforms and initiated the MPE as its precision-strike program. The Program Executive Officer for Special Operations Forces Warrior designated the MPE–Munitions program as a middle tier of acquisition-rapid prototyping program on December 21, 2018. According to DoD Instruction 5000.80, middle tier of acquisition programs are not subject to the Joint Staff Capabilities Integration and Development System and allows for a tailored management strategy. This gave PEO-SW personnel flexibility to determine which products, reviews, and decision events it would use to manage this program.

²¹ A capability gap is the inability to meet or exceed a capability requirement, resulting in an associated operational risk until closed or mitigated. A capability gap may be the result of no fielded capability, lack of proficiency or sufficiency in a fielded capability solution, or the need to replace a fielded capability solution to prevent a future gap.

On April 3, 2020, PMS-340, PMO-NSW assumed responsibility for the MPE–Munitions program from PMO-SL personnel, while milestone decision authority remained with the Program Executive Officer for Special Operations Forces Warrior.

Validated Requirements for Maritime Precision Engagement–Integration

According to SOF-AT&L personnel, the MPE capabilities development document, dated March 19, 2018, serves as the validated requirements document, as required by USSOCOM Directives 70-1 and 71-4, for both the MPE–Integration and the MPE–Munitions programs, even though two different PEOs execute the two programs. The PEO-M executes the MPE–Integration program through the PMO-SS.

The Program Executive Officer for Maritime designated the MPE–Integration program as a middle tier of acquisition-rapid prototyping program on February 9, 2021, providing the same flexibilities to PEO-M as PEO-SW to determine the appropriate products, reviews, and decision events for this program.

Validated Requirements for Ground Organic Precision Strike System

The USSOCOM Vice Commander validated the GOPSS special operations rapid requirement document on March 14, 2019, as required by USSOCOM Directives 70-1 and 71-4. According to SOF-AT&L personnel, Marine Corps Forces Special Operations Command identified a need for precision-strike capabilities for its ground platforms and initiated the GOPSS program as its precision strike program. PEO-SW executes the GOPSS program through PMO-SL. The Program Executive Officer for Special Operations Forces Warrior designated the GOPSS program, previously known as the Precision Strike Systems–Ground program, as a middle tier of acquisition-rapid prototyping program on December 21, 2018.

In response to the DoD’s emphasis on using the middle tier of acquisition pathway, USSOCOM developed the special operations rapid requirements document which provided a means to gain Vice Commander requirements validation of middle tier of acquisition pathway programs. Marine Corps Forces Special Operations Command sponsored the special operations rapid requirements document for the GOPSS program. In December 2020, the USSOCOM Vice Commander validated the GOPSS capability development document as a follow-on document to the special operations rapid requirements document.²²

²² A capability development document specifies capability requirements in terms of developmental performance parameters, and system attributes, and other related information necessary to support development of one or more increments of a materiel capability solution.

Program Executive Office–Maritime Personnel Appropriately Funded, Reprogrammed, and Realigned Research, Development, Testing, and Evaluation Funds

PEO-M personnel appropriately reprogrammed and realigned \$3.3 million of FY 2019 RDT&E funds and appropriately realigned \$4.5 million in FY 2020 RDT&E funds in accordance with DoD and USSOCOM guidance. USSOCOM personnel allocated \$10 million in FY 2019 RDT&E funds to the MPE–Integration program through the PEO-M, PMO-SS portfolio. PEO-M personnel appropriately reprogrammed and realigned \$2.8 million of the RDT&E funds between July 2018 and December 2019 and also paid \$417,189 in required taxes and fees. PEO-M personnel obligated the balance of \$6.7 million for integration and design work supporting the MPE program. In addition, personnel from the Comparative Technology Office approved the MPE–Integration program as a 2018 Foreign Comparative Testing program and allocated MPE–Integration \$2.5 million in foreign comparative testing funds.²³

In FY 2020, USSOCOM personnel allocated the MPE–Integration program an additional \$13.4 million in RDT&E funds, from which PEO-M personnel realigned \$3.6 million between January 2020 and April 2020, to a program, under the PMO, Special Operations Forces Undersea Mobility within the PEO-M portfolio; realigned \$850,000 to another PMO-SS program; paid \$444,000 in fees; and used the balance of \$8.5 million to support the MPE–Integration program. All of the reprogramming or realignment actions were appropriate and to programs with validated requirements in accordance with DoD and USSOCOM guidance. The funds supported underfunded programs due to unforeseen requirements or to improve capabilities in support of the warfighter.

Program Executive Office–Maritime Personnel Appropriately Reprogrammed and Realigned FY 2019 Funds to Other Naval Special Warfare Command Validated Programs and Paid Appropriate Fees

PEO-M personnel appropriately reprogrammed and realigned \$2.8 million of FY 2019 RDT&E funds to other Naval Special Warfare Command validated programs between July 2018 and December 2019, and paid \$417,189 in required taxes and fees. Specifically, because PEO-M had sufficient funds to meet FY 2019 requirements for the MPE–Integration program, PEO-M personnel reprogrammed and realigned the \$2.8 million to support the Combatant Craft Mission Equipment, Combatant Craft Light, Combatant Craft Assault, and the Combatant Craft

²³ The foreign comparative testing program identifies promising mature foreign technologies that can potentially meet a range of US capability requirements.

Medium programs. Additionally, PEO-M personnel used MPE–Integration funds to pay USSOCOM’s contribution into the Small Business Innovation Research and Technology transfer program. Table 1 shows the PEO-M funding transactions between validated portfolio programs.

Table 1. FY 2019 Program Executive Office–Maritime Funding Transactions

Date	Reason	Amount ¹
July 2018	Initial Funding	\$10,000,000
January 2019	Small Business Innovation Research/Small Business Technology Transfer Taxes	(385,000)
February 2019	Realignment to Combatant Craft Mission Equipment Program	(918,871)
March 2019	Reprogrammed to Combatant Craft Light Program	(495,000)
April 2019	Realignment to Combatant Craft Medium Program	(630,748)
April 2019	Indian Taxes ²	(32,189)
May 2019	Realignment to Combatant Craft Assault Program	(254,352)
May 2019	Realignment to Combatant Craft Medium Program	(241,422)
September 2019	Realignment to Combatant Craft Mission Equipment Program	(300,000)
December 2019	Realignment to Combatant Craft Mission Equipment Program	(2,563)
Net Balance		\$6,739,855

¹ Figures in parenthesis represent negative amounts.

² According to financial documents, PEO-M paid Indian Taxes in accordance with the Indian Financing Act of 1974. The Indian Financing Act of 1974 provides contractors additional compensation if they use subcontractors that are Indian or Indian organizations.

Source: The DoD OIG.

PEO-M personnel appropriately realigned or reprogrammed, according to DoD and USSOCOM guidance, FY 2019 RDT&E Funds to the following programs. Each program that received funding from the MPE–Integration program was established as a program of record and had validated requirements.

- PEO-M personnel appropriately realigned \$1.2 million, (\$918,871, \$300,000, and \$2,563), in FY 2019 RDT&E funds to the Combatant Craft Mission Equipment Program. The funds provided advanced technologies

to correct system deficiencies by providing rapid response solutions to support Special Operations Forces. The Combatant Craft Mission Equipment Program was a program of record in the FY 2019 President's budget, dated February 2018.²⁴

- PEO-M personnel appropriately reprogrammed \$495,000 in FY 2019 RDT&E funds to the Combatant Craft Light program. The funds were used to develop the Combatant Craft Light program, which was a program of record in the FY 2019 President's budget, dated February 2018.
- PEO-M personnel appropriately realigned \$254,352 in FY 2019 RDT&E funds to the Combatant Craft Assault program. PMO-SS personnel used the funds to make upgrades and improve communications on the assault craft. The Combatant Craft Assault program was a program of record in the FY 2019 President's budget, dated February 2018.
- PEO-M personnel appropriately realigned \$872,170, (\$630,748 and \$241,422), in FY 2019 RDT&E funds to the Combatant Craft Medium program. PMO-SS personnel used the funds for data collection, analysis and testing of the Combatant Craft used to move Special Operation Forces in medium threat environments. The Combatant Craft Medium program was a program of record in the FY 2019 President's budget, dated February 2018.
- PEO-M personnel appropriately paid \$385,000 in FY 2019 RDT&E funds for taxes to the small business innovation research and small business technology transfer program.²⁵ Each year, 11 Federal agencies participate in the small business innovation research program and 5 of those agencies also participate in the small business technology transfer program. The DoD is one of those agencies.

PEO-M personnel obligated the remaining balance of the \$6.7 million in RDT&E funding for integration and design work within the MPE-Integration program. Specifically, PEO-M personnel obligated funding for MPE support personnel, MPE subject matter expertise, platform design, missile interface design, missile interface prototyping, and program travel for the MPE-Integration program.

All of the transactions we reviewed were consistent with each of the programs' objectives; improved capabilities in support of the warfighter; and were allocated, realigned, reprogrammed, or obligated to a validated requirement in accordance with DoD and USSOCOM guidance. We did not find any evidence that the funds were used inappropriately.

²⁴ A program of record must have a validated requirement to be included in the President's Budget.

²⁵ The small business innovation research and small business technology transfer program is a highly competitive program that encourages domestic small businesses to engage in Federal Research/Research and Development. By including qualified small businesses in the nation's research and development arena, high-tech innovation is stimulated, and the United States gains entrepreneurial spirit as it meets its specific research and development needs.

Program Executive Office–Maritime Personnel Appropriately Obligated or Realigned FY 2020 Funds

In FY 2020, USSOCOM personnel allocated an additional \$13.4 million in RDT&E funds to the MPE–Integration program, through PEO-M, of which PEO-M personnel appropriately realigned \$4.5 million between January 2020 and April 2020, and paid fees of \$444,000, in accordance with DoD and USSOCOM guidance. Each program that received funding from the MPE–Integration program was an established program of record and had validated requirements.

- PEO-M personnel appropriately realigned \$3.6 million in FY 2020 RDT&E funds to the Dry Deck Shelter program under the PMO Special Operations Forces Undersea Mobility.²⁶ PMO Special Operations Forces Undersea Mobility personnel used the funds for cost overruns and unplanned costs to the Dry Deck shelter program. The Dry Deck Shelter program was a program of record in the FY 2020 President’s budget, dated February 2019.
- ~~(CUI)~~ PEO-M personnel also appropriately realigned \$850,000 in FY 2020 RDT&E funds to the Combatant Craft Assault program within the PMO-SS office. PMO-SS personnel used the funds for redesign efforts to the Combatant Craft that [REDACTED]
[REDACTED] In addition, PEO-M personnel paid \$444,000 to the Small Business Innovation Research and Technology transfer program and obligated the balance of \$8.5 million in FY 2020 RDT&E funds to support requirements for the MPE program.

All of the transactions that we reviewed were consistent with each of the programs’ objectives; used to support underfunded programs due to unforeseen requirements; and were allocated, realigned, or obligated to a validated requirement in accordance with DoD and USSOCOM guidance. We did not find any evidence that the funds were used inappropriately.

Program Executive Office–Maritime Received Foreign Comparative Testing Funds and Funds Were Appropriately Reprogrammed

Personnel from the Comparative Technology Office allocated the MPE–Integration program \$1.5 million in foreign comparative testing funds and appropriately reprogrammed the funds to the GOPSS program. The Comparative Technology Office approved the MPE–Integration program as a 2018 Foreign Comparative Testing program and allocated \$1.5 million in foreign comparative testing funds in support of MPE–Integration.

²⁶ The Dry Deck Shelter program is a certified diving system that attaches to modified submarines.

~~(CUI)~~ During the initial integration work, PEO-M and PEO-SW personnel realized that the [REDACTED]

[REDACTED] The Director of the Comparative Technology Office approved the plan to cancel foreign comparative testing funds for the

MPE-Integration program and moved the funds to the GOPSS program. PEO-SW personnel submitted a proposal to the Comparative Technology Office to reprogram the funds to work on a similar capability which had potential to be the solution for both the MPE and GOPSS programs. Foreign Comparative Testing Office personnel approved the request and personnel from the Irregular Warfare Technical Support Directorate executed the funds on behalf of PEO-SW. The Director, Comparative Technology Office approved the reprogramming action.

The Director of the Comparative Technology Office approved the plan to cancel foreign comparative testing funds for the MPE-Integration program and moved the funds to the GOPSS program.

Program Executive Office-Special Operations Forces Warrior Appropriately Realigned Maritime Precision Engagement-Munitions Funds

PEO-SW personnel appropriately realigned \$2.8 million in FY 2019 procurement funds from the MPE-Munitions program to the GOPSS program, according to DoD and USSOCOM guidance, and obligated \$4.3 million in FY 2019 procurement and \$2.4 million in FY 2019 RDT&E funds for the MPE-Munitions program to support the program's development.

USSOCOM personnel allocated the MPE-Munitions program through the PEO-SW, \$18.5 million in FY 2019 procurement funds and \$2.5 million in FY 2019 RDT&E funds. Additionally, USSOCOM personnel allocated the MPE-Munitions program \$12.8 million in FY 2020 procurement funds and \$6.5 million in FY 2020 RDT&E funds. Initially, funding transactions within the PEO-SW portfolio were not transparent because PEO-SW personnel included the MPE-Munitions and GOPSS programs in a single funding line with other USSOCOM programs that were not

PEO-SW personnel took corrective action in May 2019 to move the MPE-Munitions and GOPSS programs into a different funding line, which delineated the funds for the two programs.

related to the PSS family of systems. However, PEO-SW personnel took corrective action in May 2019 to move the MPE-Munitions and GOPSS programs into a different funding line, which delineated the funds for the two programs.

Program Executive Office–Special Operations Forces Warrior Appropriately Realigned and Obligated FY 2019 Procurement and Research, Development, Test, and Evaluation Funds

PEO-SW personnel appropriately realigned \$2.8 million in FY 2019 procurement funds from the MPE–Munitions program to the GOPSS program in accordance with DoD and USSOCOM guidance and obligated \$4.3 million in FY 2019 procurement funds and \$2.4 million in RDT&E to develop the MPE–Munitions program.

- ~~(CUI)~~ PEO-SW personnel appropriately realigned \$2.8 million in FY 2019 procurement funds from the MPE–Munitions program to the GOPSS program in accordance with DoD and USSOCOM guidance. The realignment occurred because the munitions for the MPE–Munitions program remained in development and it was too early for the MPE–Munitions program to use the funds. PEO-SW personnel used the funds to [REDACTED]
[REDACTED]
[REDACTED] The Vice Commander for USSOCOM validated the GOPSS special operations rapid requirement document on March 14, 2019.
- PEO-SW personnel obligated \$4.3 million in FY 2019 procurement funds for production support, combat evaluations, and prototype evaluations for the MPE–Munitions program.
- PEO-SW personnel obligated \$2.4 million in FY 2019 RDT&E funds for demonstrations and safety assessments for potential munitions.

All of the transactions that we reviewed were consistent with the program objectives, improved capabilities in support of the warfighter, and were realigned or obligated to a validated requirement in accordance with DoD and USSOCOM guidance. We did not find any evidence that the funds were used inappropriately.

Program Executive Office–Special Operations Forces Warrior Appropriately Obligated FY 2020 Procurement and Research, Development, Test and Evaluation Funds

USSOCOM personnel allocated the MPE–Munitions program \$12.8 million in FY 2020 procurement funds and \$6.5 million in FY 2020 RDT&E funds. PEO-SW personnel obligated \$1,586 in FY 2020 procurement funds and \$288,400 in FY 2020 RDT&E funds to support the MPE–Munitions program.

- PEO-SW personnel obligated \$1,586 in FY 2020 procurement funds in support of the MPE–Munitions program. The single obligation funded travel for MPE–Munitions production support.

- PEO-SW personnel obligated \$288,400 in FY 2020 RDT&E funds in support of the MPE–Munitions program. The single obligation funded safety and hazard assessments supporting the MPE–Munitions program.

All of the transactions that we reviewed were consistent with program objectives, improved capabilities in support of the warfighter, and were allocated and obligated to a validated requirement in accordance with DoD and USSOCOM guidance. We did not find any evidence that the funds were used inappropriately.

Program Management Office–Naval Special Warfare Funding Execution

Naval Special Warfare Command requested that SOF-AT&L personnel transfer the MPE–Munitions program and \$5.9 million in FY 2020 RDT&E funds from the PEO-SW, PMO-SL to the PMO-NSW through the Naval Sea Systems Command in April 2020 because of PMO-NSW’s expertise and experience working with the Navy and its technologies. Although PMO-SL personnel transferred the funds in April 2020, PMO-NSW personnel did not obligate the funds until September 2020 after PMO-NSW personnel developed a new acquisition strategy for the MPE–Munitions program.

USSOCOM personnel allocated the MPE–Munitions program \$18.5 million in FY 2019 procurement and \$12.8 million in FY 2020 procurement funds. After developing a new acquisition strategy, PMO-NSW officials determined they would not use the procurement funds and returned \$1.4 million of the FY 2019 procurement funds and all of the FY 2020 procurement funds to USSOCOM for use within SOF-AT&L. PMO-NSW personnel returned the FY 2020 procurement funds to USSOCOM for FY 2022 RDT&E funds that aligned with the new acquisition strategy for the MPE–Munitions program in July 2020.

The program transfer from the PEO-SW, PMO-SL to the PMO-NSW was consistent with the program objectives and improved capabilities in support of the warfighter. We did not find any evidence that the transfer was inappropriate.

Program Executive Office–Special Operations Forces Warrior Personnel Initiated Corrective Action to Delineate Funds

Funding transactions within the PEO-SW portfolio were not initially transparent because PEO-SW personnel included the MPE–Munitions and GOPSS programs in a single funding line with other USSOCOM programs that were not related to the PSS family of systems.

In December 2018, due to upcoming deadlines to finalize the President’s Budget, personnel from USSOCOM’s J8 Directorate added funding for the MPE–Munitions and GOPSS programs into existing procurement and RDT&E funding lines that

included programs that were not related to the PSS program. Although the Program Executive Officer for Special Operations Forces Warrior designated the MPE–Munitions and GOPSS programs as middle tier of acquisition programs in December 2018, personnel within PEO-SW’s business financial management division stated that they did not request the J8 Directorate or Special Operations Financial Management Division to create a specific funding line for those two programs.

According to the Deputy Program Executive Officer for PEO-SW, the program managers or components most often request funding lines, but the J8 Directorate or Special Operations Financial Management Division create the funding lines. The Deputy Program Executive Officer for PEO-SW also stated that USSOCOM’s guidance related to middle tier of acquisition pathway was newly created in August 2018, just four months before the MPE–Munitions and GOPSS programs were designated as middle tier of acquisition programs, and that the program manager, the components, the J8 Directorate, and the Special Operations Financial Management Division were unsure whether to create separate funding lines for the MPE–Munitions and GOPSS programs because middle tier of acquisition programs do not follow the standard acquisition process.

The J8 Directorate is responsible for managing the Planning, Programming, Budgeting, and Execution System Management Information System database that tracks the Future Years Defense Program spending. The database identifies and tracks every USSOCOM program, funding line, capability sponsor, and the amount of funds each capability sponsor will execute during the year. PEO-SW personnel use the data from the database to develop spending plans for each program.

In May 2019, PEO-SW personnel self-initiated a corrective action to delineate the funds for the MPE–Munitions and GOPSS programs by creating funding lines that only included funds related to those two programs. The Advisor to the Chief Financial Officer and J8 Directorate explained some programs are grouped together in single funding lines to alleviate the volume of funding lines USSOCOM would need in relation to its number of programs. The funding line that PEO-SW personnel created in 2019 included identification in its name that is specific to the PSS program, of which the MPE–Munitions and GOPSS programs are part. Additionally, PEO-SW personnel track the funds for each program by capability sponsor, providing another layer of traceability and transparency for the funds for the two programs. The Naval Special Warfare Command sponsors the MPE–Munitions program while the Marine Corps Forces Special Operations Command sponsors the GOPSS program.

Based on our review of funding data provided by PEO-SW personnel, we did not identify any funds that PEO-SW personnel allocated inappropriately. We also determined that separating the MPE–Munitions and GOPSS programs from the funding lines that included programs that were not related to the PSS family of systems enhanced PEO-SW’s transparency and ability to track the funds for the two programs more accurately.

We did not identify any funds that PEO-SW personnel allocated inappropriately.

Conclusion

In accordance with DoD and USSOCOM guidance, USSOCOM SOF-AT&L personnel appropriately reprogrammed or realigned \$10.6 million in funds from the validated MPE programs to other validated programs within the PEO-M and PEO-SW portfolios that were underfunded due to unforeseen requirements or improved capabilities in support of the warfighter. Initially, funding transactions within the PEO-SW portfolio were not transparent. However, PEO-SW personnel initiated corrective action in May 2019 to delineate the funds, which enhanced PEO-SW’s transparency and ability to track the funds. Therefore, we are not making any recommendations.

Appendix

Scope and Methodology

We conducted this performance audit from January 2021 through September 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We reviewed USSOCOM requirements and acquisition documents for the MPE and PSS programs, such as capability development documents, an initial capabilities document, and a special operations forces rapid requirements document, to determine whether the programs supported a validated USSOCOM requirement.

We reviewed several acquisition decision memorandums that USSOCOM developed to document decisions pertaining to the MPE and PSS. We reviewed the memorandums to identify impactful events during the life of the programs and obtain an understanding of the background of the programs.

We obtained and reviewed two internal investigations that SOF-AT&L completed related to the MPE and PSS to identify potential corrective actions USSOCOM took in response to the DoD Hotline complaints referred to them by the Joint Staff Inspector General, on behalf of the DoD Inspector General, and to mitigate identified program weaknesses.

We interviewed the following USSOCOM personnel to identify their roles and responsibilities for the programs and to determine the background for the MPE and PSS.

- Military Deputy to the USSOCOM Acquisition Executive
- Program Executive Officer for PEO-SW
- Program Executive Officer for PEO-M
- Program Manager for PMO-NSW
- Program Manager for PMO-SL
- Program Manager for PMO-SS
- USSOCOM J8 Requirements Division personnel
- USSOCOM IG personnel

We also interviewed personnel from the Office of the Assistant Secretary of Defense for Special Operations/Low-Intensity Conflict to determine their oversight responsibilities for MPE and PSS.

We reviewed the following DoD and USSOCOM criteria.

- DoD Instruction 5000.80, “Operation of the Middle Tier of Acquisition,” December 30, 2019
- DoD 7000.14-R, “DoD Financial Management Regulation (DoD FMR)”
- USSOCOM Directive 70-1, “Acquisition Management System Policy,” March 20, 2018
- USSOCOM Directive 71-4, “Special Operations Forces Capabilities Integration and Development System,” January 22, 2020
- USSOCOM memorandum, “Middle Tier Acquisition Authorities and Guidance,” August 1, 2018

Internal Control Assessment and Compliance

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed controls over realignment and reprogramming of funding related to the MPE program. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Use of Computer-Processed Data

We did not use computer-processed data to perform this audit.

Prior Coverage

No prior coverage has been conducted on the MPE or PSS during the last 5 years.

Acronyms and Abbreviations

- GOPSS** Ground Organic Precision Strike System
- MPE** Maritime Precision Engagement
- MPE–Integration** Maritime Precision Engagement–Integration
- MPE–Munitions** Maritime Precision Engagement–Munitions
- PEO** Program Executive Office
- PMO** Program Management Office
- PMO–NSW** Program Management Office–Naval Special Warfare
- PMO–SL** Program Management Office–Special Operations Forces Lethality
- PMO–SS** Program Management Office–Surface Systems
- PEO–M** Program Executive Office–Maritime
- PEO–SW** Program Executive Office–Special Operations Forces Warrior
- PSS** Precision Strike Systems
- RDT&E** Research, Development, Test, and Evaluation
- SOF–AT&L** Special Operations Forces, Acquisition, Technology, and Logistics
- USSOCOM** U.S. Special Operations Command

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