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Semiannual Report to Congress

Office of Inspector General
1 October 2022 – 31 March 2023
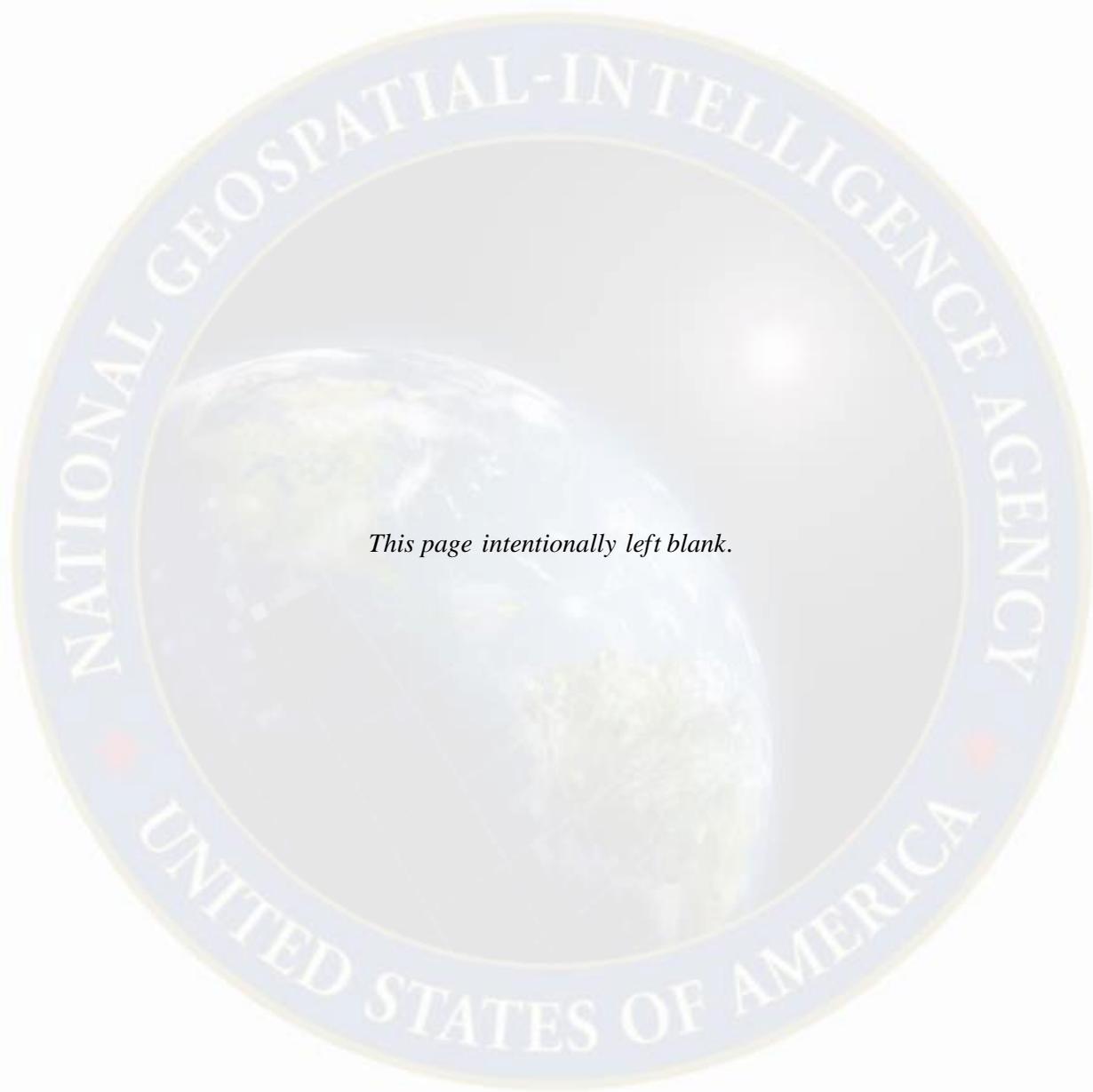
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MESSAGE FROM THE INSPECTOR GENERAL

It is with great pleasure that I provide this report from the National Geospatial-Intelligence Agency (NGA) Office of Inspector General (OIG) for the period of 1 October 2022 through 31 March 2023. During these six months, the OIG continued to discover and eliminate fraud, waste, and abuse and to evaluate and offer recommendations for improving Agency programs and processes.

The OIG worked closely with NGA elements to close seven recommendations. There are now 57 open recommendations, including 20 issued this period (two were issued and closed within this reporting period). In accordance with the Securing Inspector General Independence Act of 2022, the OIG will continue to closely monitor and report any outstanding unimplemented recommendations.

The Audit Division (OIGA) assessed NGA's Payment Integrity Information Act (PIIA) of 2019 compliance, conducted audits and evaluations of NGA's software license management, external hiring process, GEOINT Search and Retrieval Program, and zero trust strategy. The division also provided oversight of the contracted independent auditors' work on NGA's financial statement audit and evaluation of adherence to the Federal Information Security Modernization Act (FISMA) of 2014. Recommendations from these projects focused on improving policies, procedures, and requirements compliance; internal controls; and process efficiency and effectiveness. The division also completed the external peer review of the NRO OIG audit organization. Ongoing projects include the FY 2023 FISMA evaluation, financial statement audit, and audits of NGA's loaned equipment, communications security equipment, Joint Duty Rotation Program, and removable media and data transfer activities.

The Inspections Division (OIGE) completed a congressionally directed action on the Agency's Enhanced Personnel Security Program and a review of the Agency's Polygraph Program for compliance. The division also issued a management advisory report on the Agency's Property Accountability Program. Recommendations from these projects focused on improving policies and procedures and establishing accountability. The division is currently conducting evaluations of the Agency's Small Business Office, Development Corps (DevCorps), management of data rights on software development contracts, and the Agency's use of commercial GEOINT analytic services.

The Investigations Division (OIGI) completed eight reports of investigation this period, some of which involved false claims, employee misconduct, and misuse of position. The division also referred 18 cases for criminal investigation and continues to work on several investigations of senior government employees.

The Data Analytics Division (OIGD) identified government purchase card fraud, government travel card fraud, contractor labor mischarging, and potential violations of the Coronavirus Aid, Relief, and Economic Security (CARES) Act by NGA employees. The team also conducted business analytic projects, increasing effectiveness and efficiency within OIG.

I continue to engage NGA leadership on the need for OIG budget independence, specifically, that NGA not reduce the OIG budget once allocated. Budget independence is essential to OIG's independent oversight capabilities. As always, I remain grateful for the support of the NGA Director, senior leaders, and the Agency's exceptional workforce.

Cardell K. Richardson, Sr.
Inspector General

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PROFILE OF PERFORMANCE

1 October 2022 – 31 March 2023

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New Audit and Inspection Recommendations	20
Recommendations Implemented by NGA	7
Complaints Received	149
Reports of Investigation Completed	8
Cases Referred for Criminal Investigation	18

Funds Recovered	**$260,936**
Potential Cost Savings	**$66,300,000**
Proactive Fraud Detection	**25 Cases**
OIG Reports Published	**18 Reports**
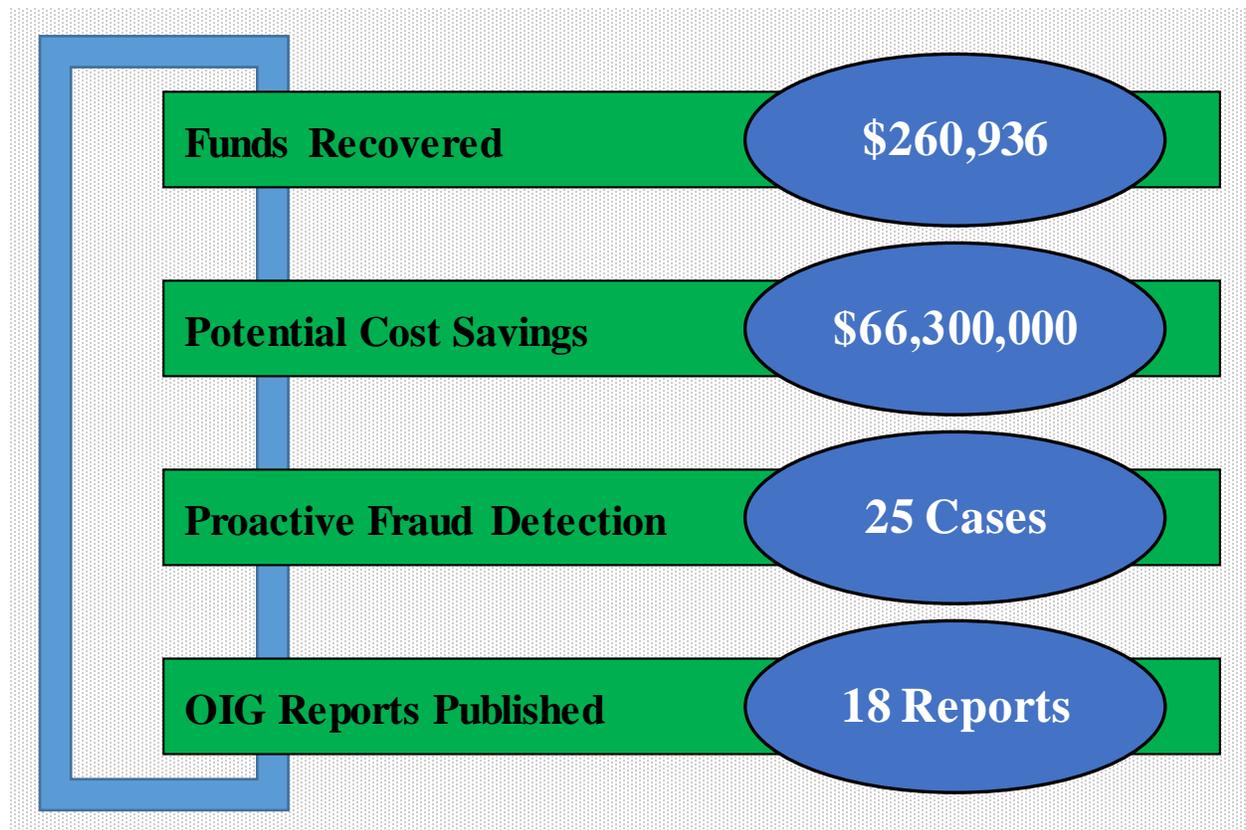
NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY

The National Geospatial-Intelligence Agency (NGA), as a Department of Defense (DoD) combat-support agency and member of the Intelligence Community (IC), receives guidance and oversight from the DoD, Office of the Director of National Intelligence (ODNI), and Congress. NGA provides cutting-edge geospatial intelligence (GEOINT) to support U.S. national security and defense; offer humanitarian assistance and disaster relief; and inform national policy decisions.

The NGA Office of Inspector General (OIG) fulfills its mission by performing independent, objective audits, evaluations, inspections, and investigations assiduously to strengthen effectiveness, efficiency, and integrity and to detect and prevent fraud, waste, and abuse in the Agency's programs and operations.

The OIG conducts its assessments of NGA's worldwide programs and operations in accordance with the Inspector General (IG) Act of 1978 (IG Act), as amended, and in compliance with the standards of the Government Accountability Office (GAO) and the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

The OIG also serves as the principal NGA agent responsible for investigating potential violations of law, rule, or regulation; incidents of gross mismanagement or misconduct; abuse of authority; reprisal; and denial of due process. Additionally, the OIG functions as NGA's external liaison with federal, state, and local Inspectors General and with external law enforcement agencies, such as the FBI.

RESOURCES AND ORGANIZATION

The OIG is authorized 61 billets with staff allocated among four core divisions: Audit, Inspections, Investigations, and Data Analytics; and one support division: Plans and Programs Division. The OIG also has dedicated legal counsel who report directly to the IG.

The IG delegated the head of the IG Career Service (IGCS) duties to the Deputy Inspector General (DIG). OIG established the IGCS to protect personnel from undue influence, conflicts of interest, or bias by separately managing the recruiting, hiring, development, and promotion of the IGCS workforce. The IGCS provides career and professional development, training, and assignments management for IG professionals. The IGCS has a dedicated career service deputy (a human resource professional) who reports directly to the DIG.

As of 31 March 2023, OIG has filled 53 of the 61 billets. The OIG experienced a reduced employee attrition rate of 3% (2/61) during this reporting period. The IGCS hiring team continued to aggressively track the hiring requirements and engage with NGA's Human Development (HD) Directorate and NGA's Office of Security to improve efficiency and reduce the timeline for processing new hires. The IGCS continued to employ a multisector workforce hiring approach by using joint duty rotations, Pay Band 3 term-hires, and student interns to slow attrition and provide potential candidates for permanent positions. This strategy continued to demonstrate positive results as multiple term-hires have either been converted to permanent positions or promoted into Pay Band 4 positions. Financial auditors and information technology (IT) auditors continued to rank as the most critical work roles to fill as these skillsets are in high demand across the federal government and private industry. With projected inbounds and a lower

turnover rate over the next few months, the fill rate is expected to increase in the next reporting period.

The IGCS continued to focus on career and professional development for each employee by initiating or refining customized development plans to serve as one-year individual road maps for employees in experience, exposure, and education goals. The ICGS continued to brief and share this effort across NGA and with other agencies through the IC OIG.

OIG Organization Chart

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┌──────────────┐   ┌─────────────────────────────┐   ┌──────────────────┐
│   Counsel    │───│      Inspector General      │───│ IG Career Service│
│              │   │  Deputy Inspector General   │   │     Manager      │
│              │   │  (IG Career Service Head)   │   │                  │
└──────────────┘   └─────────────────────────────┘   └──────────────────┘
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| Assistant Inspector General for Audit | Assistant Inspector General for Inspections | Assistant Inspector General for Investigations | Assistant Inspector General for Plans and Programs (Chief of Staff) | Data Analytics Chief |
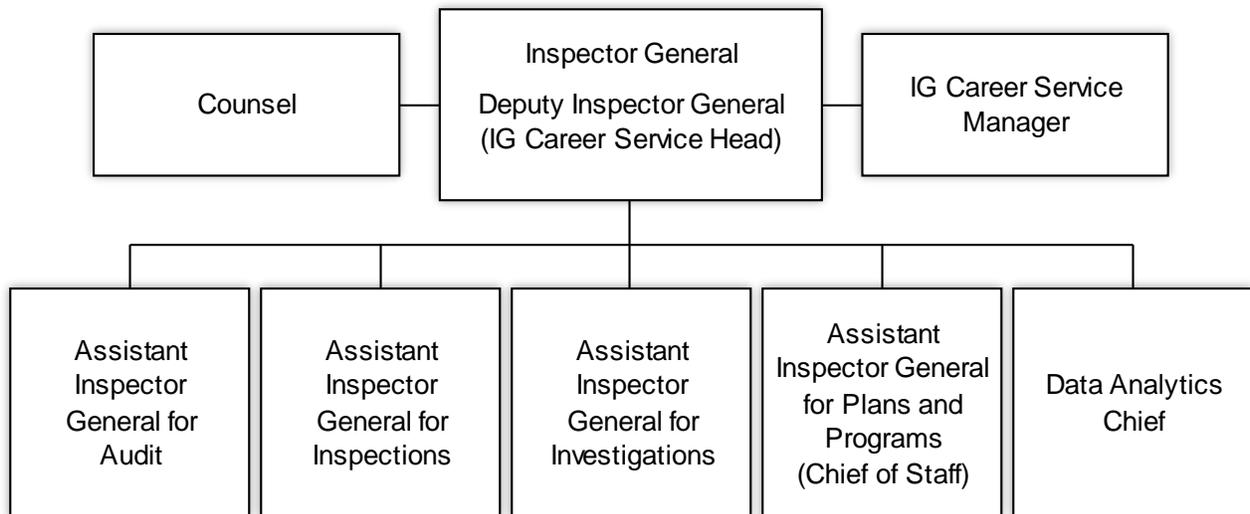
COUNSEL TO THE INSPECTOR GENERAL

The Counsel to the Inspector General (OIGC) is an in-house legal asset consisting of the Chief Counsel to the IG and the Deputy Counsel to the IG. OIGC provides legal advice directly to the IG and provides legal assistance to all OIG elements. OIGC also represents the OIG in litigation arising out of or affecting OIG operations; manages OIG legislative affairs; and reviews all plans, audits, inspections, investigations, and final reports for legal sufficiency. On behalf of the IG and OIG, OIGC liaises with, among others, CIGIE, DoD and Inspector General of the Intelligence Community (IC IG) counsels, other federal IG counsels, federal and state prosecutors, NGA's Office of General Counsel, NGA's Office of Corporate Communications, and other NGA components.

AUDIT

The Audit Division (OIGA) provides independent and objective audits and evaluations and promotes the effectiveness, efficiency, and accountability of NGA programs and operations. Audits are conducted in accordance with GAO's *Government Auditing Standards* and the IG Act, as amended. Evaluations are conducted in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*. Findings and recommendations seek to reduce costs; improve overall performance; and eliminate fraud, waste, and abuse. The recommendations resulting from the projects offer insight for management, help improve internal controls, and ensure compliance with laws, regulation, and policy.

INSPECTIONS

The Inspections Division (OIGE) evaluates, reviews, and analyzes NGA's programs and activities, including authorities, policies, procedures, and controls. The division independently assesses the reliability of information, compliance with regulations and policies, management of resources, and achievement of program results. The division conducts inspections and evaluations in accordance with CIGIE *Quality Standards for Inspection and Evaluation* and the IG Act, as amended, and provides information that is timely, credible, and useful for Agency managers, policymakers, and others. The recommendations resulting from the projects offer insight for management and help improve effectiveness and efficiency of Agency operations and programs.

INVESTIGATIONS

The Investigations Division (OIGI) conducts independent administrative investigations of complaints and other information of possible violations of civil law. OIGI liaises with the Defense Criminal Investigative Service (DCIS) and other federal law enforcement agencies on criminal investigations. The division is the principal NGA agent for investigating potential violations of rule or regulation, incidents of mismanagement or misconduct, abuse of authority, and denial of due process. The division conducts investigations in accordance with CIGIE *Quality Standards for Investigations* and the IG Act, as amended. Investigation results enable NGA leadership to take appropriate corrective action to improve NGA programs and operations.

DATA ANALYTICS

The OIG Data Analytics Division (OIGD) conducts fraud and business analytics and develops metrics. The division creates proactive fraud detection data models using data science and analytic tools and capabilities. Projects include identifying potential violations of law and recognizing latent trends for referral to OIG Audit, Inspection, and Investigation divisions to deter fraud, waste, and abuse. OIGD applies business analytics using statistical research methods that exploit various software products to analyze historical data, gain new insights, and improve strategic decision-making within OIG. OIGD also develops metrics for the OIG divisions through collaboration with division experts to drive process improvements and ensure OIG customers receive effective and efficient products.

SUMMARIES OF AUDITS

From 1 October 2022 to 31 March 2023, the Audit Division (OIGA) completed seven projects. As of 31 March, OIGA had six projects ongoing. During the reporting period, OIGA also worked closely with stakeholders to close five recommendations.

COMPLETED

Audit of NGA's Software License Management, Report No. OIGA 23-01, issued 28 October 2022

Overview. The objective of the audit was to determine whether NGA implemented a software license management program to ensure government resources were used efficiently.

Findings. OIGA found that NGA has not implemented software license management controls to ensure government resources were used efficiently. NGA Instruction (NGAI) 8410.2, Software Asset Management, did not reflect the current practices utilized by NGA to manage software licenses. OIGA also found that non-capitalized, accountable internal use software licenses are not inventoried annually as required by DoD Instruction (DoDI) 5000.76, Accountability and Management of Internal Use Software (IUS), which requires that components take inventory of accountable IUS no less than annually. Additionally, NGA's FY 2022 Annual Property, Plant, and Equipment Inventory Plan requires an annual inventory to be completed for all assets. Finally, NGA has not assessed its complete software license inventory and usage and has not established controls to ensure it is not paying for unused or underutilized software licenses in accordance with Executive Order 13589, Promoting Efficient Spending.

Results. OIGA made three recommendations to improve internal control deficiencies and overall implementation and oversight of the Software License Management Program.

Audit of NGA's External Hiring Process, Memorandum U-207-22/OIG, issued 28 October 2022

Overview. The objective of the audit was to assess the efficiency of NGA's management of the external hiring process.

Findings. OIGA observed inefficiencies that have contributed to NGA's failure to meet the ODNI Consolidated Intelligence Guidance 180-day hiring goal, such as a poorly executed hiring strategy, which led to a surge in position-specific job postings and a backlog of pipeline applicants awaiting placement. NGA spent approximately $2 million to process these candidates who had not been placed into a position. In addition, OIGA observed no primary point of contact or centralized reporting tool to ensure efficient processing of applicants through the end-to-end hiring process; a need for automation to reduce time and errors associated with manual entries into hiring tools; unintended consequences of the reimagining of Career Services; and the need for better communication throughout the hiring process. While the audit was ongoing, NGA was making incremental changes to its hiring processes and implementing a plan to significantly reduce its hiring timelines by September 2023. OIGA concluded that management's initiated and planned actions generally addressed the challenges observed by the audit team and determined that it would not add value to the Agency to continue this audit. The audit team expects the planned process improvements to address many of the inefficiencies and challenges identified in

the hiring process, making it likely that any audit recommendations will have been overcome by the end of the audit. Management's planned improvement would reduce the median timeline from application to entry on duty from 345 to 200 days by September 2023.

Results. OIGA plans to revisit auditing the hiring process once these initiatives have been implemented and the process has stabilized. OIGA issued a termination memorandum to communicate its observations with management.

Independent Auditors' Report on the NGA Financial Statements for Fiscal Years 2022 and 2021, Report No. OIGA 23-02, issued 9 November 2022

Overview. OIG contracted KPMG LLP, an independent public accounting firm, to audit NGA's FY 2022 financial statements. The objective was to provide an opinion on whether NGA's financial statements were presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles. KPMG also considered NGA's internal control over financial reporting and performed tests to determine whether NGA complied with applicable provisions of laws, regulations, contracts, and grant agreements.

Findings. For certain material account balances and disclosures, NGA was unable to provide sufficient, appropriate audit evidence for, or make representations to, the facts and circumstances that support them. In addition, KPMG reported four material weaknesses in internal control related to: the procurement process; property, plant, and equipment; the fund balance with Treasury; entity-level controls; and a significant deficiency related to key financial systems. KPMG also reported that NGA did not fully comply with the Federal Managers' Financial Integrity Act of 1982; and that NGA's financial management systems did not substantially comply with federal financial management systems requirements, applicable federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level as required under Section 803(a) of the Federal Financial Management Improvement Act (FFMIA) of 1996.

During the audit engagement, KPMG also identified two internal control deficiencies that were not considered significant deficiencies or material weaknesses but were important enough to merit management's attention. These deficiencies were communicated to management in the Independent Auditors' Management Letter for the FY 2022 Financial Statement Audit Engagement (Report No. OIGA 23-04, issued 12 December 2022).

Results. The audit engagement resulted in a disclaimer of opinion on NGA's FY 2022 and FY 2021 financial statements because KPMG was unable to obtain sufficient, appropriate audit evidence on which to base an opinion. KPMG issued 36 accompanying recommendations (34 with the auditors' report and two with the management letter). KPMG will follow-up on the findings and evaluate the adequacy of corrective actions taken when it performs the FY 2023 financial statement audit.

FY 2022 Evaluation of NGA Pursuant to the Federal Information Security Modernization Act (FISMA), Internal Report No. OIGA 23-03, issued 30 November 2022

Overview. OIG contracted KPMG LLP to perform the FY 2022 evaluation required by FISMA. The objectives of the evaluation were to assess NGA's Information Security Program in accordance with IG FISMA reporting metrics issued by the Department of Homeland Security and determine whether NGA implemented recommendations from the FY 2021 evaluation. This internal report contains detailed findings and recommendations identified during the evaluation

as well as the results of the FISMA reporting metrics. The external FISMA report, which was issued in July 2022 and submitted to the IC IG for transmission to the Office of Management and Budget (OMB), contains less detail and provides the results of the FISMA reporting metrics.

Findings. The FISMA evaluation identified continued deficiencies in all five cybersecurity framework function areas: (1) Identify, (2) Protect, (3) Detect, (4) Respond, and (5) Recover.

Each function was rated as "not effective." Deficiencies were related to the metric domains of risk management, supply chain risk management, configuration management, identity and access management, data protection and privacy, security training, and contingency planning. KPMG concluded that these deficiencies exist because NGA has not fully established and implemented policies and procedures in accordance with current OMB, ODNI, and NGA requirements.

Results. The evaluation identified eight findings and 15 recommendations. The overall rating for NGA's Information Security Program was determined to be "not effective."

Audit of NGA's GEOINT Search and Retrieval (GSR) Program, Report No. OIGA 23-05, issued 19 December 2022

Overview. The objective of the audit was to determine whether NGA effectively and efficiently managed the GSR Program.

Findings. OIGA found that management of the GSR Program was not always effective or efficient. Specifically, NGA missed opportunities to engage with GSR users and hold the contractor accountable to performance and quality requirements. While the GSR Program had a quality assurance surveillance plan (QASP), the contracting officer representatives and program management office did not monitor the contractor according to the QASP. Key QASP areas not followed include: gathering and responding to customer feedback and tracking cost/price, timeliness, quality metrics, and how the contractor met performance management requirements from the performance work statements. Outreach to GSR users was limited, and GSR users were not involved in the feature prioritization process. The audit team also found that NGA did not complete contractor performance assessment reports as required by federal and NGA regulations. Additionally, during the contract, NGA extended periods of performance for several task order line items, which resulted in funding increases. As a result, GSR was not available to users within the initially defined schedule, and NGA paid $54.3 million in contract increases for development services and an additional $5.7 million to continue operating a legacy system that GSR was intended to replace. Therefore, OIGA determined that $60 million represented funds that could have been put to better use.

Results. OIGA made seven recommendations to improve NGA's management of the GSR program and strengthen internal controls, which should provide better assurance that the follow-on contract's requirements will be met within cost and schedule milestones.

Zero Trust Evaluation, Report No. OIGA 23-06, issued 13 January 2023

Overview. OIG contracted KPMG LLP to perform the Zero Trust Evaluation. The objective of the evaluation was to assess NGA's implementation of zero trust cybersecurity requirements as outlined in National Security Memorandum-8, Memorandum on Improving the Cybersecurity of National Security, DoD, and IC Systems.

Findings. The findings identified in this evaluation are classified and not included in this semiannual report.

Results. OIGA made three classified recommendations, which are not included in this semiannual report.

Assessment of NGA's Compliance with the Payment Integrity Information Act (PIIA) of 2019 for Fiscal Year 2022, Memorandum No. U-066-23/OIG, issued 31 March 2023

Overview. The objective of this assessment was to determine whether NGA complied with PIIA requirements for FY 2022.

Findings. OIGA concluded that NGA was compliant with PIIA for FY 2022.

Results. OIGA made two recommendations to improve the PIIA reporting process.

ONGOING

Audit of NGA's Loaned Equipment, Project No. 23-A01

Overview. The objectives of this audit are to assess the extent to which the loan of NGA equipment has achieved its intended objectives and to determine the extent to which NGA equipment is loaned in accordance with applicable laws, instructions, and guidance.

Status. The project, announced in November 2022, is expected to be completed in September 2023.

Audit of NGA's Management of Communications Security (COMSEC) Equipment, Project No. 23-A02

Overview. The objective of this audit is to determine whether NGA has appropriate controls to ensure COMSEC materials are acquired, operated, maintained, and disposed in accordance with applicable laws and regulations.

Status. The project, announced in November 2022, is expected to be completed in September 2023.

Audit of NGA's Joint Duty Rotation Program, Project No. 23-A03

Overview. The objective of this audit is to determine whether NGA has implemented the Joint Duty Rotation Program to ensure that proper agreements are in place before employees are assigned to a joint duty rotation and that funds are reimbursed in a timely manner.

Status. The project, announced in November 2022, is expected to be completed in September 2023.

Audit of NGA's Management of Removable Media Devices and Data Transfer Activities, Project No. 23-A04

Overview. The objective of this audit is to determine whether NGA has adequate controls over the use of removable media devices and transfer activities and whether those controls are operating effectively.

Status. The project, announced in December 2022, is expected to be completed in October 2023. During the planning phase, OIG issued a management advisory report alerting leadership to issues that required immediate attention. OIG will include its two recommendations in a future semiannual report after completing the project.

Audit of NGA Financial Statements for FY 2023, Project No. 23-A06

Overview. OIG contracted KPMG LLP to audit NGA's FY 2023 financial statements. The audit objective is to determine whether NGA's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles. To meet requirements for federal financial statement audits, KPMG is also assessing internal control over financial reporting and performing tests to determine whether NGA complied with applicable provisions of laws, regulations, contracts, and grant agreements.

Status. The project, announced in December 2022, will be completed by 15 November 2023. If necessary, KPMG will issue a management letter by 31 December 2023.

FY 2023 Evaluation of NGA Pursuant to FISMA, Project No. 23-A07

Overview. OIG contracted KPMG LLP to perform the FY 2023 evaluation required by FISMA. The objectives of the evaluation are to assess NGA's Information Security Program in accordance with the IG FISMA reporting metrics issued by the Department of Homeland Security and to determine whether NGA implemented recommendations from the prior year's evaluation. The evaluation will include testing a sample of information systems to support the IG metrics.

Status. The project, announced in December 2022, will be completed in September 2023.

SUMMARIES OF INSPECTIONS

From 1 October 2022 to 31 March 2023, the Inspections Division (OIGE) completed one congressionally-directed action (CDA), one inspection, and one management advisory report. As of 31 March, OIGE had four inspections ongoing. During the reporting period, OIGE also worked closely with stakeholders to close one recommendation.

COMPLETED

Inspection of NGA's Enhanced Personnel Security Program, Report No. OIGE 23-02

Overview. This inspection was originally announced as a CDA from the Intelligence Authorization Act for Fiscal Year 2016, Pub. L. No. 114-113, as codified in 5 U.S.C § 11001, which requires the IG to conduct at least one review of the Agency's Enhanced Personnel Security Program. The objective of this inspection was to assess whether NGA implemented the Enhanced Personnel Security Program (EPSP) effectively and fairly, in accordance with performance measures and standards originally established by the Director of National Intelligence (DNI). While the updated DNI guidance governing the requirements for enhanced personnel security has still not been released, the inspection team found many areas that can be improved based on current DNI standards.

Findings. Upon review of the Agency's policies and procedures for its Enhanced Personnel Security Program, the Inspections division found the Agency is making progress in implementing the program; however, the Agency needs to make improvements to operate effectively and fairly within DNI standards.

Results. The OIG made four recommendations designed to prioritize and improve the resourcing, processes, and policies of NGA's personnel security and continuous evaluation efforts, including conducting a resource study to address a lack of timeliness in processing cases, providing adequate training on privacy and civil liberties, and updating internal policy to address continuous evaluation.

Inspection of NGA's Polygraph Program, Report No. OIGE 23-01

Overview. The objective of this inspection was to determine whether NGA's Polygraph Program is compliant with IC, DoD, and other U.S. government policies and procedures. NGA's Polygraph Program is required to implement the standards and processes defined in legislation and IC, DoD, and NGA regulations. The program must protect the rights and privacy of persons who undergo polygraph examinations.

Findings. The inspection determined that the Polygraph Program is compliant with IC and DoD policies and procedures in the areas assessed; however, inspectors identified areas for further evaluation by the National Center for Credibility Assessment (NCCA).

Results. In December 2022, OIG requested that NCCA conduct a review on areas the inspectors determined were in NCCA's specific area of expertise to ensure OIG obtained the most accurate picture of the current state of program compliance. NCCA in turn provided recommendations for NGA's consideration.

Management Advisory Report for NGA Property Accountability Program, Report No. MAR 23-01

Overview. The Agency and the OIG has reported issues with property accountability since at least 2017. Issues include inaccuracy of financial statements, theft of government property, and lack of oversight.

Findings. OIG determined the Agency does not have controls in place to properly account for equipment and other accountable property, a repeated OIG finding.

Results. The OIG recommended the Agency develop and implement an immediate plan of action to secure property accountability in accordance with DoDI 5000.64.

ONGOING

Inspection of NGA's Small Business Office, Project No. QL 22-05

Overview. In March 2022, the DoD OIG evaluated small business subcontracting requirements in multiple DoD elements in the Defense Information Systems Agency, DoD Office of Small Business Programs, Washington Headquarters Service, Department of the Navy, and Department of the Army and made several recommendations to increase overall compliance with DoD contracting personnel. Although NGA was not evaluated in the DoD OIG audit, OIG determined NGA would benefit from a similar review based on pervasive issues identified by OIGI. The overall objective of this inspection is to evaluate the Agency's compliance with and adherence to NGA policy in its oversight of small business contracts.

Status. This inspection was announced in August 2022 and is projected to be completed in April 2023.

Inspection of NGA's Development Corps (DevCorps) Operations, Project No. II 22-02

Overview. Since its inception, DevCorps has encountered difficulty in accomplishing its stated mission and has faced difficulty communicating its strategic plan and value to NGA's leadership. The objective of this inspection is to evaluate whether DevCorps is effectively achieving its vision, mission, goals, functions, and intended purpose.

Status. This inspection was announced in July 2022 and is projected to be completed in May 2023.

Inspection of NGA's Management of Data Rights on Software Development Contracts, Project No. II 23-01

Overview. The overall objective of this inspection is to determine whether contracting officers are protecting NGA's interests with respect to data rights. Protecting data rights is critical to controlling not only the development cost of software but also costs over the software's lifespan. Upgrades are a very important part of software sustainment and are vital to protecting data rights so new vendors have the necessary access to develop upgrades. Adequately managing data rights reduces the risks of a project failing, excess costs, or time delays.

Status. This inspection was announced in February 2023 and is projected to be completed in July 2023.

Inspection of NGA's Commercial GEOINT Investments, Project No. II 23-02

Overview. The overall objective of this inspection is to evaluate the effectiveness of NGA's policies and processes for identifying, prioritizing, and resourcing commercial GEOINT analytic services. With oversight of GEOINT functional management, the Director of NGA is responsible for gathering and curating geospatial data and information from multiple supply channels, including commercial GEOINT—the private industry delivery of GEOINT products and services.

Status. This inspection was announced in January 2023 and is projected to be completed in June 2023.
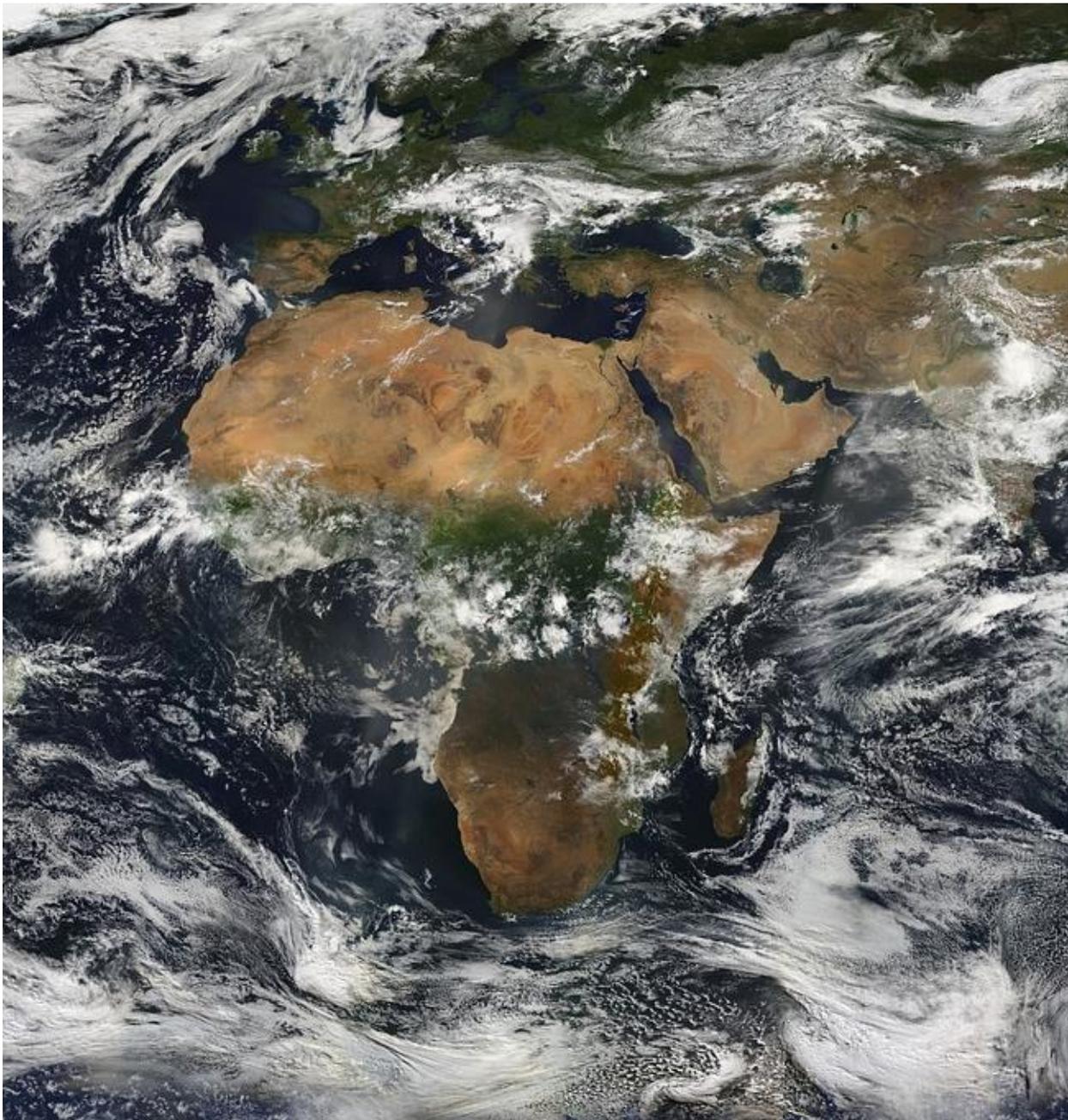
SUMMARIES OF INVESTIGATIONS

From 1 October 2022 to 31 March 2023, the Investigations Division (OIGI) completed eight reports of investigation, resulting in $136,513 in recoveries, and referred 18 cases to DCIS. As of 31 March, OIGI had 28 cases ongoing. During the reporting period, OIGI worked closely with the DCIS, the FBI, the DoD OIG and the IC OIG on several cases and common initiatives.

JUDICIAL ACTIONS AND PROSECUTIONS

OIGI had nothing to report during this period.

CASES INVOLVING SENIOR GOVERNMENT EMPLOYEES (SUBSTANTIATED)

OIG Case No. 22-033, closed October 2022

A senior government employee committed time and attendance fraud. The employee received an oral admonishment and repaid the government over $6,214. The matter was not referred to the Department of Justice. The name of the senior government employee was not made public.

WHISTLEBLOWER RETALIATION

During this period, OIGI closed six whistleblower reprisal cases and provided the DoD OIG the required notifications. OIGI determined that no reprisal occurred in four of the cases (66%). Complainants in the other two cases withdrew their complaints (33%).

OIG Case No. 22-015, closed October 2022

OIGI investigated an allegation of reprisal against an NGA employee; however, OIGI determined that the Complainant did not make a protected disclosure. The NGA OIG provided an explanation to the Complainant who subsequently withdrew the complaint.

OIG Case No. 22-034, closed November 2022

OIGI investigated an allegation of reprisal against a Pay Band 3 employee for reporting acquisition violations. The OIGI investigation found that reprisal did not occur. The NGA OIG notified the Complainant of the case outcome.

OIG Case No. 23-001, closed November 2022

OIGI received an allegation of retaliation by a supervisor against a policy officer for making a protected disclosure regarding the interpretation of policies. OIGI began to investigate; however, the Complainant withdrew the complaint.

OIG Case No. 22-044, closed January 2023

OIGI investigated an allegation of reprisal against an NGA employee for participating in an OIG audit. OIGI determined that reprisal did not occur. The NGA OIG notified the Complainant of the case outcome.

OIG Case No. 23-006, closed February 2023

OIGI investigated an allegation of reprisal against an NGA employee; however, OIGI determined that the Complainant misunderstood the legal meaning of "reprisal." The NGA OIG provided an explanation to the Complainant who subsequently withdrew the complaint.

OIG Case No. 23-007, closed February 2023

OIGI investigated an allegation of reprisal from an NGA employee against a contractor employee. While the NGA employee made a protected disclosure, the employee was not subjected to any adverse action. The NGA OIG notified the Complainant of the case outcome.

TIME AND ATTENDANCE FRAUD

As stated above, OIGI investigated and closed one case involving a senior government employee during the reporting period (OIG Case No. 22-033, $6,214 recovered).

There were four additional time and attendance cases, one of which was substantiated. There were no additional recoveries.

MISUSE OF POSITION

During this period, OIGI closed two ethics investigations.

OIG Case 22-029, closed December 2022

OIGI investigated an allegation that an NGA employee solicited co-workers to purchase unauthorized commercial products from within a government facility for private gain. OIGI substantiated the allegations. The employee was orally admonished.

OIG Case 22-035, closed January 2023

OIGI completed an investigation involving an NGA employee who provided procurement sensitive information to a prohibited source without proper authorization. OIGI substantiated the allegation. The employee completed remedial training.

SIGNIFICANT INVESTIGATIONS

OIG Case 20-086

OIGI closed a multiagency investigation regarding a cybersecurity incident involving the misappropriation of government funds. The investigation resulted in a $92,094 recovery to the government.

CRIMINAL INVESTIGATIONS

OIGI referred 18 cases to DCIS for criminal investigation. DCIS accepted two, which remain open, and declined 16.

DATA ANALYTICS

From 1 October 2022 to 31 March 2023, the Data Analytics Division (OIGD) completed three fraud analytics projects and one business analytics project, resulting in 37 referrals, 25 of which were accepted for further investigation.

ONGOING DATA ANALYTIC PROJECTS

NGA Coronavirus Aid, Relief, and Economic Security (CARES) Act Fraud Analytics

OIGD conducted proactive fraud analytics to identify potential instances of fraud, double-dipping, or theft. The team created a profile of fraud indicators (i.e., flags), then obtained and cleaned data from multiple sources specific to NGA employees, including NGA internal data and Paycheck Protection Program data. The initial analysis showed that 179 employees, of more than 8,000, and 159 COVID-19 assistance loans required further examination. The team applied a fraud profile to the data using scientific scripts specifically created to find and match fraud indicators with individuals. The team identified 35 of the 179 employees whose actions required further analysis. After reviewing the data against violations of law, rules, and regulations, the team referred 18 of the 35 cases to OIGI. After conducting preliminary investigations, OIGI referred all 18 cases to federal investigators for possible criminal prosecution.

OIGD also established an internal task force composed of auditors, investigators, inspectors, and analysts to review 33 government contractor companies that obtained COVID-19 assistance and that OIGD flagged for potential suspicious activity through the division's proactive fraud analytics. The dollar amount in question equals $38.9 million. OIGD's analysis continues.

Government Travel Card Fraud Analytics

OIGD conducted an analysis of NGA government travel card transactions from FY 2021 and FY 2022 to determine if NGA employees had engaged in any potentially improper or fraudulent activity. The division's review identified six employees who potentially engaged in improper or fraudulent activity, equaling $31K. The facts and circumstances identified by OIGD were referred to OIGI for further investigation and evidence collection.

Government Purchase Card Fraud Analytics

OIGD conducted an analysis of NGA government purchase card transactions from FY 2021 and FY 2022 to determine if NGA employees had engaged in any potentially improper or fraudulent activity. The division's review identified and referred 13 allegations of improper or fraudulent activity to OIGI for further investigation and evidence collection.

Contractor Labor Mischarging – Business Analytics

During 2022, OIGI and OIGD updated processes and procedures based on OIGD analysis to decrease the time required to investigate labor mischarging while increasing the recoveries to NGA. A comparison of four investigations of allegations received from 1 October 2022 to 31 March 2023 with ones conducted previously showed the average investigation time had been reduced from 227 days to 83 days, with an increase in the average recovery from $7,724 to $31,105 per allegation—a 63% increase in time saved and a 78% increase in recoveries.

ADDITIONAL REPORTING REQUIREMENTS

Attempts to Interfere with the Inspector General's Independence

Section 5(a)(15)(A) of the IG Act, as amended, requires IGs to provide detailed descriptions of any attempts by their establishments to interfere with their independence.

The OIG did not experience any attempts to interfere with the office's independence during this reporting period. The IG is currently engaged in ongoing discussions with NGA leadership regarding the need for OIG budget independence. If the OIG is subject to budget constraints that limit its capabilities, the IG will report such activity in accordance with Section 5(a)(15)(A) of the IG Act, as amended.

Compliance with the Federal Financial Management Improvement Act of 1996

Section 5(a)(7) of the IG Act, as amended, requires IGs to provide information described under Section 804(b) of the FFMIA. This information involves the instances and reasons when an Agency has not met target dates within its remediation plan to bring financial management systems into compliance with the law.

NGA has developed and implemented remediation plans to address areas causing noncompliance for financial management systems. NGA has met the intermediate target dates in the plans.

Information or Assistance Refused by NGA

Section 5(a)(15)(B) of the IG Act, as amended, requires the IG to promptly report to the head of the Agency if information requested is unreasonably refused or not provided.

During this reporting period, the IG had no instances where NGA refused to provide information or assistance.

Management Decisions Made Regarding OIG Recommendations Issued During a Previous Reporting Period

Section 5(a)(6) of the IG Act, as amended, requires the IG to report information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.

Audits

During this reporting period, management made four decisions with respect to audits issued during a previous reporting period.

- Based on OIG's 2017 Audit of NGA's Disposal of Electronic Waste, Report No. OIGA 17-06, Recommendation 1, NGA management issued guidance that provided restrictions on which personnel are authorized to validate the sanitization of equipment and sign the applicable forms.

- Based on OIG's 2017 Audit of NGA's Disposal of Electronic Waste, Report No. OIGA 17-06, Recommendation 3, NGA management provided evidence that only authorized employees had signed required forms.
- Based on OIG's 2019 Audit of NGA's Funds Reprogramming Activity, Report No. OIGA 19-07, Recommendation 2, NGA improved its business processes for recording different types of funding movements in the accounting system. NGA management indicated the change has increased the efficiency and effectiveness of reviewing and processing funding movements, including Below Threshold Reprogrammings.
- Based on OIG's 2021 Audit of NGA's Award-Fee Contracts, Report No. OIGA 21-08, Recommendation 1, OCS provided a spreadsheet showing the results of its review of all award-fee plans. Additionally, OCS provided an award-fee plan that was revised based on its identified deficiencies.

Inspections

During this reporting period, management made one decision with respect to an inspection issued during a previous reporting period.

- Based on OIG's 2019 Inspection of NGA's GEOINT Services Initiative, Report No. OIGE 19-02, CIO-T's IT Audit Management Team provided, as requested, an authorization from the NGA CIO that ensures the NGA CIO remains in compliance with DoDI 8410.01, Enclosure 3, Section 2.i., to provide a secure platform to support collaboration between U.S. Government civilian and military users and foreign partners.

Peer Reviews

Section 5(a)(8–10) of the IG Act, as amended, requires IGs to report information about peer reviews their offices have conducted or been subject to.

No external peer reviews of the OIG were conducted during the reporting period. For the NGA OIG Audit organization, the peer review team found in March 2021 that its system of quality control in effect had been suitably designed and complied with to provide NGA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. For the NGA OIG Inspections organization, the peer review team found in June 2021 that its internal policies and procedures were found to be generally consistent with the seven CIGIE Blue Book standards addressed in the external peer review.

OIGA led the external peer review of the NRO OIG audit organization and issued the system report on 21 February 2023.

Public Disclosure (Closed but Undisclosed Audits, Inspections, and Investigations)

Section 5(a)(16) of the IG Act, as amended, requires IGs to provide detailed descriptions of inspections, evaluations, audits, and investigations involving senior government employees that were closed during the reporting period without being publicly disclosed.

NGA OIG did not publicly disclose any inspections, evaluations, audits, or investigations during this reporting period. Detailed descriptions of all non-disclosed reports are provided in the Audits, Inspections, and Investigations sections.

APPENDIX A. STATUS OF AUDIT, EVALUATION, AND INSPECTION RECOMMENDATIONS

This appendix includes two figures and seven tables that present the status of recommendations according to various parameters.

OIGD's open recommendations dashboard and tracker identifies the number of open recommendations by OIG's Inspection and Audit divisions and the NGA office of primary responsibility. During the reporting period, the number of recommendations open between one and three years decreased from 22 to 20. Recommendations open from three to five years decreased from 13 to 11. NGA and OIG management will continue working together to address the remaining open recommendations.

Figure A-1. Analysis of Open Recommendations from 1 October 2022 to 31 March 2023

Total	44 → 57	30%	↑	Opportunity
1–3 yrs.	22 → 20	9%	↓	Good
3–5 yrs.	13 → 11	15%	↓	Good

Figure A-2. Open Recommendations Dashboard and Tracker as of 31 March 2023
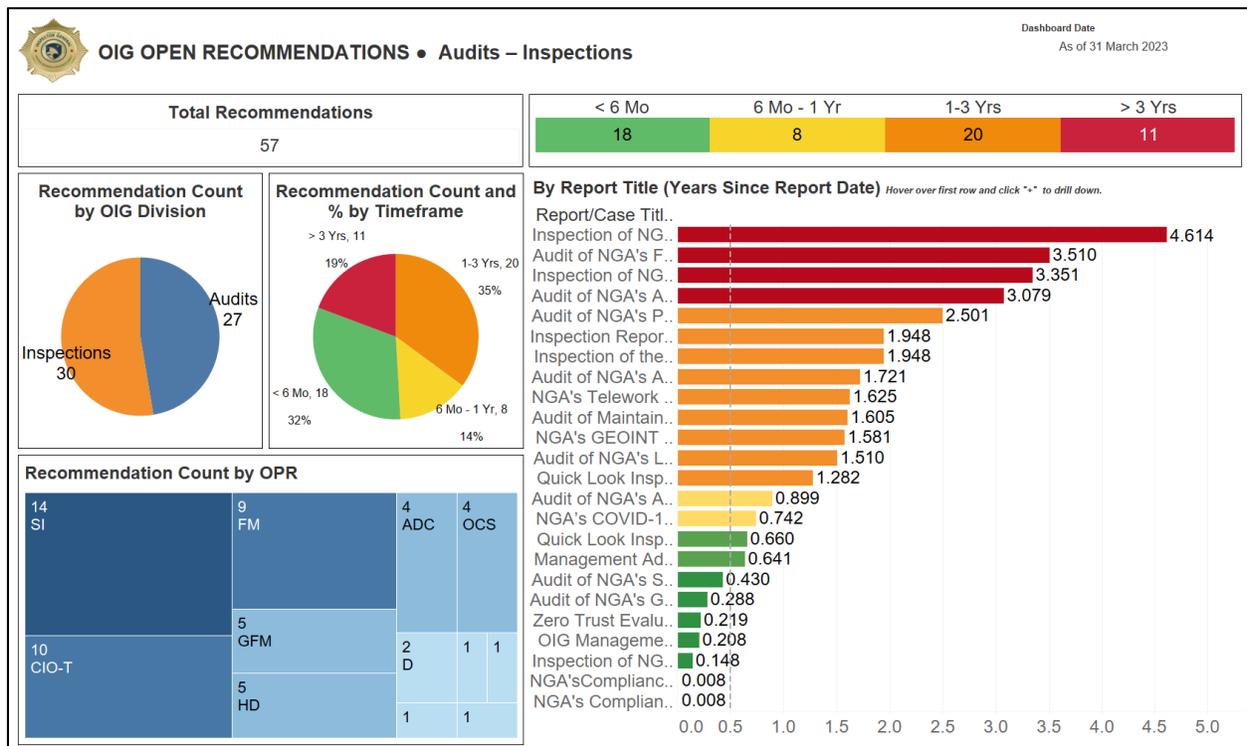
Table A-1. Open and Closed OIG Recommendations as of 31 March 2023

This table provides the number of NGA OIG audit and inspection recommendations issued to NGA management that were closed or remained open at the end of the reporting period.

Recommendations from the financial statement audit and the FISMA evaluation are captured in Appendix A, Table A 2.

Report Title, Report Number, Date	No. Closed	No. Open
Audit of NGA's Disposal of Electronic Waste, Report No. OIGA 17-06, March 2017	2	0

Objective: To determine whether NGA sanitized and disposed of e-waste in accordance with IC, DoD, and NGA policies and procedures.

Audit of NGA's Funds Reprogramming Activities, Report No. OIGA 19-07, September 2019	1	3

Objective: To (1) assess NGA funds reprogramming activity for gaps in compliance with applicable laws, regulations, policies, and procedures and (2) provide information on the root cause of reprogramming activities.

Audit of NGA's Analysis Event Response for National Security and Natural Disasters, Report No. OIGA 20-05, March 2020	0	1

Objective: To determine whether Analysis component-related crisis and event response plans were in place, executed, and managed effectively. Specifically, we determined whether the execution and management of those plans facilitated coordination among stakeholders, standardization of procedures where practical, reduction in duplication of efforts, and efficient allocation of available resources.

Audit of NGA's Permanent Duty Travel (PDT) Program, Report No. OIGA 21-01, October 2020	0	4

Objective: To determine the effectiveness and efficiency of NGA's PDT Program. Specifically, determine whether NGA complied with the laws and regulations governing reimbursement for PDT.

Audit of NGA's Award-Fee Contracts, Report No. OIGA 21-08, July 2021	1	1

Objective: To determine the adequacy and appropriateness of the process used to assess contractor performance, justification for fees awarded, and obligation of award fees.

Report Title, Report Number, Date	No. Closed	No. Open
Audit of Maintaining Cybersecurity in the COVID-19 Telework Environment, Report No. OIGA 21-09, August 2021	0	1
Objective: To determine (1) whether change control, acquisition/procurement, and risk management processes for system enhancements made to promote telework capabilities, including new software and the migration of information systems from the classified to unclassified networks, were in accordance with federal, DoD, and NGA requirements; (2) whether NGA conducted exercises to test the effectiveness of telework security training, including exercises in security awareness training in accordance with federal, DoD, and NGA requirements; and (3) whether NGA identified minimum security configuration requirements for remote connections and implemented controls to prevent and monitor for remote connections that did not meet defined requirements in accordance with federal, DoD, and NGA requirements.		
Audit of NGA's Laptop Inventory, Report No. OIGA 21-10, September 2021	0	2
Objective: To determine whether all laptops were accurately accounted for in accordance with federal, DoD, and NGA requirements.		
Audit of NGA's Assignments Program, Report No. OIGA 22-06, May 2022	0	1
Objective: To assess whether the development and implementation of NGA's Assignments Program achieved program goals effectively and efficiently and supported related NGA plans for the workforce.		
Audit of NGA's Software License Management Program, Report No. OIGA 23-01, October 2022	0	3
Objective: To determine whether NGA implemented a Software License Management Program to ensure government resources were used efficiently.		
Audit of NGA's GEOINT Search and Retrieval (GSR) Program, Report No. OIGA 23-05, December 2022	1	6
Objective: To determine whether NGA effectively and efficiently managed the GSR Program.		
Zero Trust Evaluation, Report No. OIGA 23-06, January 2023	0	3
Objective: To evaluate NGA's implementation of zero trust cybersecurity requirements as outlined in National Security Memorandum-8, Memorandum on Improving the Cybersecurity of National Security, Department of Defense, and Intelligence Community Systems.		
NGA's Compliance with the Payment Integrity Information Act (PIIA) for FY 2022, (U-066-23/OIG) March 2023	0	2
Objective: To assess whether NGA complied with the requirements of PIIA for FY 2022.		
Inspection of NGA's Medical Services, Report No. OIGE 18-05, August 2018	0	6
Objective: To assess the effectiveness, efficiency, and compliance with oversight requirements of NGA's medical services, including the Deployer Program, during the period of 2014 to 2017.		

Report Title, Report Number, Date	No. Closed	No. Open
Inspection of NGA's GEOINT Services Initiative, Report No. OIGE 19-02, February 2019	**1**	**0**

Objective: To assess the effectiveness and efficiency of the implementation of GEOINT Services against IC requirements; Agency objectives, plans, and milestones; and assigned responsibilities. Specific subobjectives of the inspection were to determine the extent to which GEOINT Services (1) has been effectively and efficiently implemented, and (2) has effectively and efficiently fulfilled NGA's designated responsibilities of their geospatial platform as a service.

Inspection of NGA's Acquisition Function, Phase III, Report No. OIGE 20-01, November 2019	**0**	**1**

Objective: To assess NGA's acquisition policies and processes to determine the effectiveness and efficiency of the Agency's acquisition program management and compliance with oversight requirements.

Inspection of the NGA Promotion Process, Report No. OIGE 21-04, April 2021	**0**	**2**

Objective: To determine whether the current promotion process is effective and efficient, and to evaluate HD's oversight of the promotion process. Specific subobjectives of the inspection were to (1) assess the NGA promotion process and procedures and determine any needed improvements, (2) determine whether the process is cost effective and efficient in terms of money and manpower, and (3) evaluate HD's measures of success and determine whether the results map back to the Agency's strategic goals.

Inspection Report of NGA's Contract Writing System, Report No. OIGE 21-05, April 2021	**0**	**1**

Objective: To determine whether NGA's contract writing system provides adequate contract data for principal users. The specific subobjectives were to (1) determine if the current NGA contract writing system sufficiently allows for storage, discoverability, and retrieval of required contract documentation and (2) if the planned (follow-on) NGA contract writing system will adequately store, manage, and make accessible all required contract information.

Inspection of NGA's Telework Policy, Report No. OIGE 21-06, August 2021	**0**	**2**

Objective: To determine and evaluate NGA's telework policy posture prior to the COVID-19 pandemic, and to determine and assess NGA's application of U.S. Government telework policy in response to the COVID-19 pandemic.

Inspection of NGA's GEOINT Standards Program, Report No. OIGE 21-07, September 2021	**0**	**6**

Objective: To assess whether NGA effectively organized, staffed, and resourced its GEOINT Standards Program to fulfill the program's designated responsibilities.

Report Title, Report Number, Date	No. Closed	No. Open
Inspection of NGA's COVID-19 Response: GEOINT Continuity, Recovery, Reconstitution, and Impact, Report No. OIGE 22-03, July 2022	**0**	**2**

Objective: To evaluate policies and processes in place that support the continuity, recovery, reconstitution, and impact of NGA's essential functions and determine the impact of the COVID-19 pandemic.

Inspection of NGA's Enhanced Personnel Security Program— A Congressionally Directed Action, Report No. OIGE 23-02, February 2023	**1**	**3**

Objective: To assess whether NGA policies and procedures are progressing in line with the standards established by the DNI to fully implement continuous evaluation reforms effectively and fairly.

Quick Look Inspection Report of Contractor Badging, Report No. OIGE 22-02, December 2021	**0**	**1**

Objective: To determine NGA's program, processes, and activities for green IC contractor badge issuance and turn-in.

Quick Look Inspection Report of NGA's Security Cameras, Report No. OIGE 22-04, August 2022	**0**	**3**

Objective: To evaluate NGA's policies and procedures regarding its use of security cameras and retention of security camera data.

Management Advisory Report for NGA Support Team Governance and Support, Report No. MAR 22-01, August 2022	**0**	**2**

Objective: To alert NGA senior leadership the Agency needs to review its external NGA support team mission footprint and update key governing documents for mission assurance and to assess return on investment.

Management Advisory Report for NGA's Property Accountability Program, Report No. MAR 23-01, January 2023	**0**	**1**

Objective: To alert NGA senior leadership to review its Property Accountability Program for appropriate oversight measures.

Total	**7**	**57**

Table A-2. Recommendations for Corrective Action from 1 October 2022 to 31 March 2023

A *recommendation for corrective action* is issued in response to a finding that a federal standard is not being met; it is intended to bring the Agency into compliance with the standard.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
Audit of NGA's Software License Management, Report No. OIGA 23-01, October 2022	2	Director, Software Asset Management Office, establish policy, procedures, and controls to ensure that NGA is not paying for unused or underutilized software licenses.
Independent Auditors' Report on the NGA Financial Statements for FYs 2022 and 2021, Report No. OIGA 23-02, November 2022		*Recommendations to address material weaknesses:*
	2A	The Financial Management (FM), Security and Installations (SI), and Chief Information Officer (CIO) and IT Services (CIO-T) directorates continue their efforts to review personal property costs. As part of the review, move completed projects from the construction-in-progress (CIP) and software-in-development (SID) accounts to the respective in-use accounts and remove non-capitalizable items from CIP and SID.
	2B	FM, SI, and CIO-T continue to implement the planned corrective actions for monitoring personal property CIP and SID costs by project to allow for better data analysis and more timely movement from the CIP and SID accounts to the respective in-use accounts.
	2C	FM, SI, and CIO-T should collaborate to assess the feasibility of implementing system configuration changes to capture personnel costs incurred for capitalized SID, if necessary. As an alternative, FM, SI, and CIO-T should collaborate to develop and implement a standard methodology to allocate capitalizable government personnel costs incurred during system development to SID at the asset level. Such methodology should be documented as a policy and communicated to relevant NGA personnel for execution as appropriate.
	2D	SI, in coordination with FM, should consistently implement Agency-wide processes for identifying and timely recording completed assets.
	2E	SI coordinate with key stakeholders to implement a process to involve property personnel in both the acquisition and receipt of property to facilitate the timely recording of assets.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	2F	SI revise and enforce existing procedures in NGA Manual 4160.1 to route capital asset disposals to the appropriate team for timely review.
	2G	SI revise and enforce monitoring control procedures over excess property requests to ensure assets no longer in service are disposed of in the property and accounting systems in a timely manner.
	2H	SI coordinate with FM to develop and implement a process to use the appropriate United States Standard General Ledger account for capital assets that are no longer in use but have not yet been disposed as of month-end.
	3A	FM complete the design and documentation of the Treasury Index (TI) 97 reconciliation control, including how the control is performed, who is responsible for control performance, and management review requirements.
	3B	FM document NGA's procedures or compensating controls over the reliability of key data fields in the Defense Finance and Accounting Service TI-97 Audit Workbook.
	3C	FM determine and document the timing of the TI-97 reconciliation control throughout the year, including at year-end.
	3D	FM identify appropriate resources to resolve all variances in the Fund Balance with Treasury (FBwT) reconciliation for Transactions by Others within 60 business days from the date of the transaction in accordance with the DoD Financial Management Regulation and NGA guidance.
	3E	FM allocate resources to review all relevant service organization control (SOC-1) reports, complete other service organization control assessments, and document the impact of ineffective control objectives on NGA's Fund Balance with Treasury control environment.
	3F	FM develop and implement procedures to provide sufficient appropriate evidence over the balance in the deposit fund, including the identification of sufficient documentation and the reconciliation of the balance to Treasury records once a unique Treasury deposit account is established for it.
	4A	NGA continue to leverage the Audit Committee as a resource for monitoring audit finding remediation with various stakeholders (i.e., leadership within FM and across other relevant components) and periodically communicating audit progress and challenges to the Director or Deputy Director.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	4B	NGA configure posting logic in its financial management system in alignment with the United States Standard General Ledger at the transaction level for all material transactions.
	4C	FM continue planned corrective actions to fully implement Enterprise Risk Management and Internal Control Over Reporting – Financial Reporting assessment procedures and address the requirements of OMB Circular No. A-123 and GAO's *Standards for Internal Control in the Federal Government*.
	4D	FM continue to enforce its journal entry directive, FM Directive 014, Preparation of Journal Vouchers, and train new or infrequent journal entry reviewers on appropriate review procedures.
	4E	FM periodically review and update related standard operating procedures to reflect FM's intended internal control design.
	4F	FM record a journal entry to correct the identified misstatements to assets and expenses.
	4G	FM adhere to succession plans to replace departing or transferring key personnel in a timely manner with appropriate individuals to maintain effective internal controls.
	4H	NGA's Risk Management Division document procedures or provide periodic training to communicate roles and responsibilities for each role in the Plans of Action and Milestones (POA&M) process and define responsibilities for the documentation and monitoring of information security weaknesses and proposed remediations within POA&M liens.
	4I	FM enforce DoDI 1300.26 to complete DoD FM certification and continuous education requirements in a timely manner.
	4J	FM develop and implement enforcement procedures for supervisors who do not monitor and communicate employee training delinquencies to HD for disciplinary action.
	4K	CIO-T, in coordination with HD and the Component Acquisition Executive (CAE), complete remediation activities and implement controls to monitor and enforce the timely completion of security training requirements.
	4L	CIO-T, in coordination with HD and CAE, establish timeframes for initial reporting and regular review by CIO-T supervisors of the listing used to track CIO-T individuals that require Defense Acquisition Workforce Improvement Act certifications as part of their roles and responsibilities.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
		Recommendations to address significant deficiency:
	1A	CIO-T, in coordination with other relevant components, develop, document, implement, and enforce consistent ▮▮▮▮▮▮ policies and procedures, including those related to ▮▮▮▮▮▮. Such procedures should include the retention of documentation to support ▮▮▮▮▮ and evidence of ▮▮▮▮▮.
	1B	CIO-T, in coordination with other relevant components, implement ▮▮▮▮▮▮▮ on key systems to address all NGA ▮▮▮▮▮, and implement technical solutions to incorporate ▮▮▮▮▮ in accordance with NGA policy.
	1C	CIO-T develop, approve, and implement procedures to ▮▮▮▮▮▮ to the production environment by the ▮▮▮▮▮. If ▮▮▮▮▮ cannot be implemented, management should develop and implement detective controls to ▮▮▮▮▮ that the ▮▮▮▮▮ did not result in individuals performing ▮▮▮▮▮.
	1D	CIO-T and the Office of Contract Services (OCS) develop, document, implement, and enforce ▮▮▮▮▮ procedures for all systems in accordance with the National Institute of Standards and Technology requirements and NGA policy. Such procedures should include the retention of documentation to support approvals and evidence of review for each instance of the control occurrence.
		Recommendations to address instances of noncompliance:
	1	FM continue its planned corrective actions to completely implement the Enterprise Risk Management requirements of OMB Circular No. A-123.
	2	NGA implement the recommendations provided above and improve its processes to achieve compliance with the requirements of the FFMIA Section 803(a).
FY 2022 Evaluation of NGA Pursuant to the FISMA, Report No. OIGA 23-03, November 2022	01.01	Risk Management Division management implement a control to ensure all information systems in production have completed Information System Contingency Planning approved by all required parties prior to receiving an authorization to operate, in accordance with NGA policy.
	01.02	▮▮▮▮▮ management perform ▮▮▮▮▮ exercises for ▮▮▮▮▮ annually and document after action reports and lessons learned in accordance with NGA policy.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	02.01	CIO-T Software Asset Management Office management continue to work with NGA Policy Team and CIO-T Policy Branch to finalize the policies for software asset management, including the use of standard data elements/taxonomy to develop and maintain an up-to-date inventory of software assets and licenses utilized by NGA with the detailed information necessary for tracking and reporting.
	03.01	Supply Chain Risk Management Program Management Office establish a repository to document how supply chain risks have been determined, mitigated, accepted, and transferred.
	04.01	CIO-T management update Agency policies and procedures to reflect the current operating environment, including vulnerability management procedures and patch management procedures for tools utilized by the entity.
	04.02	CIO-T management fully populate and enforce the consistent implementation of Service+ as the configuration management database for hardware assets, including associated component information. Specifically, management should establish the relationships between security plan identification numbers and assets, and populate the Configuration Management Database Memorandum for Record mandatory asset attributes for all hardware assets.
	05.01	██████████████████████████████████████.
	05.02	██████████████████████████████████████.
	05.03	██████████████████████████████████████.
	05.04	██████████████████████████████████████.
	06.01	Risk Management Division management, ensure that all common control providers operating in production have an approved and up-to-date security controls assessment.
	07.01	CIO-T management update current procedures or establish additional procedures to clearly define and document expected actions and results for the performance of privileged users access reviews.
	07.02	CIO-T management implement a process to ensure privileged user accounts are disabled for individuals not current with their privileged user access requirements.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	08.01	CIO-T management update current procedures within NGAI 8010.17 or establish additional procedures or training to clearly define and document expected actions and results for the performance of privileged user audit log reviews.
	08.02	CIO-T management implement an oversight mechanism to monitor that audit log reviews occur at the required frequency.
Management Letter Comment on the NGA Financial Statements for FY 2022 Audit, Report No. OIGA 23-04, November 2022	1	OCS enforce compliance with the Federal Acquisition Regulation and NGA Acquisition Regulation Implementation by implementing a control over contracting officers' adherence to their authorized appointment limitations.
	2	SI complete updates to NGA Manual 4160.1 to fully document NGA's policies over personal property lease identification and classification, including the assessment of the leases as capital or operating leases and inclusion of personal property leases in a note disclosure, as applicable.
Audit of NGA's GEOINT Search and Retrieval (GSR) Program, Report No. OIGA 23-05, December 2022	2	CIO ensure the GSR Program Management Office consistently executes all elements of the quality assurance surveillance plan for the follow-on GSR contract, including, as applicable, soliciting, analyzing, and responding to customer feedback; tracking metrics for cost/price, timelines, and quality; documenting the results of quality assurance monitoring and any analysis of related results; and documenting all related task order performance work statement performance management requirements.
	3	Director, OCS, in collaboration with CIO, ensure the performance assessment report for completion of the current GSR contract is prepared and finalized in the Planning Tool for Resource Integration, Synchronization, and Management (PRISM) Vendor Past Performance module.
	4	Director, OCS, in collaboration with CIO, ensure contractor performance assessment reports for the follow-on GSR contract are prepared and finalized in the PRISM Vendor Past Performance module for each period of performance, and use the results to inform the decision of whether to exercise contract option years.
	6	Director, OCS, in collaboration with the CIO, develop and implement or identify and improve existing controls to ensure that contracting modification documentation, including documentation around contract extensions, is complete and fully explains the reason for the contract action.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	7	CIO, in collaboration with the Director, OCS, develop and implement or identify and improve existing controls that ensure that contract changes affecting the contractor's work, including changes in software development methodology, are incorporated into the contract in a timely manner.
Zero Trust Evaluation, Report No. OIGA 23-06, January 2023	1	██████████████████████████████████.
	2	██████████████████████████████████.
	3	██████████████████████████████████.
Inspection of NGA's Enhanced Personnel Security Program—A Congressionally Directed Action, Report No. OIGE 23-02, February 2023	2	The Director, SI, update the personnel security policy to incorporate the continuous evaluation process to meet DNI standards, including a process for the handling of non-covered individual information.
Management Advisory Report for NGA's Property Accountability Program, Report No. MAR 23-01, January 2023	1	The Director, SI, develop and implement an immediate plan of action to secure property accountability in accordance with DoDI 5000.64.

Table A-3. OIG Recommendations Made Before 1 October 2022 for which Corrective Action Has Not Yet Been Completed

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
Audit of NGA's Funds Reprogramming Activities, Report No. OIGA 19-07, September 2019	1	Revise ███████████████ policy to align with congressional oversight and ODNI's definitions ████████ ████████.
Audit of NGA's Award-Fee Contracts, Report No. OIGA 21-08, July 2021	5	Develop and document procedures to measure the effectiveness of award fees as a tool for improving contractor performance, which, at minimum, should include metrics for measuring the effectiveness of award fees, a system for collecting data on the use of award-fee contracts, and regular examinations of the effectiveness of award fees in achieving desired program outcomes.
Audit of Maintaining Cybersecurity in the COVID-19 Telework Environment, Report No. OIGA 21-09, August 2021	1	Update Agency policies and procedures, including stakeholder roles and responsibilities for configuration management, flaw remediation, and maintenance of baseline configurations for information systems hardware and software inventory.
Inspection of NGA's Medical Services, Report No. OIGE 18-05, August 2018	3	Consistent with the Economy Act, reassess whether interagency support is available for medical services that would be advantageous to the government. For all such support, (1) ensure documentation in an interservice support agreement (DD Form 1144), and (2) ensure the support is explained in relevant internal standard operating procedures (SOPs).
	4	Coordinate pre- and post-deployment health activities with Secretaries of the military departments to ensure all DoDI 6490.03 requirements are met.
	5	Implement a secure electronic transfer of NGA pre- and post-deployment health activity requirements to the Defense Medical Surveillance System.
	6	Ensure HD's respective primary information officer and information officer responsible for all medical program records performs records and information lifecycle management requirements, including updating the office file plan with the proper file series.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
	7	Enroll medical clinics in an accreditation program of a recognized national body, such as The Joint Commission or the Accreditation Association for Ambulatory Health Care. The Agency additionally should request assistance from the Defense Health Agency Immunization Healthcare Branch for assistance with vaccine storage and use.
	8	Update the draft SOP related to deployment. The SOP should address the various combatant commands' requirements related to psychological assessment timelines. Furthermore, ensure the SOP is coordinated with the appropriate medical personnel and Department of Energy leadership for accuracy.
Inspection of NGA's Acquisition Function, Phase III, Report No. OIGE 20-01, November 2019	2	In accordance with best practices and DoDI 5000.02, realign CAE responsibilities into a position that is directly accountable to the Director, NGA, and oversees all acquisition functions within the Agency in accordance with statute and policy. Additionally, OIG recommends that the Director appropriately staff the CAE's office and have subordinate staff report directly to the CAE. Finally, OIG recommends the Director realign and consolidate acquisition programs and activities (including contracting, research, pilots, prototypes, and acquisition of services) under the CAE.
NGA's GEOINT Standards Program, Report No. OIGE 21-07, September 2021	2	Evaluate how NGA is using its authority, derived from DoD Directive (DoDD) 5105.60, to compel National System for Geospatial Intelligence (NSG) elements to implement GEOINT standards requirements and compliance and address any identified gaps or shortfalls.
	3	Submit an annual GEOINT standards report identifying the goals, objectives, and accomplishments of NGA's GEOINT standards elements to assist the Director of NGA in advising the DNI and the Directors of Defense Intelligence under DoDD 5105.60.
	6	Develop and implement a process to compel NSG programs to submit self-assessment documentation for acquisitions, as required by NSG Directive 3201, Section 6(b)(3).
Quick Look Inspection Report of Contractor Badging, Report No. OIGE 22-02, December 2021	1	Develop a plan to address issues with accountability of IC contractor badges in accordance with IC Standard 704-01 (H)(1) and provide a copy of the plan to the OIG by May 2022.

Report Title, Report Number, Date	Rec. Number	Recommendations for Corrective Action
Quick Look Inspection Report of NGA's COVID-19 Response: GEOINT Continuity, Recovery, Reconstitution, and Impact, Report No. OIGE 22-03, July 2022	1	Per NGAI 3020.26, establish specific milestones to conduct annual testing, training, and exercises to validate the NGA Continuity of Operations Program, update continuity and component-specific plans, and develop tracking mechanism for meeting these requirements.
	2	As required by NGAI 8940.1, coordinate, draft, and prioritize Agency-level lessons learned, including specific actions, associated offices of primary responsibility, and milestones, and develop enforcement and tracking mechanisms to track progress towards resolution as appropriate.
Quick Look Inspection Report of NGA's Security Cameras, Report No. OIGE 22-04, August 2022	1	Update Agency policies and implement detailed SOPs regarding NGA's use of security cameras for assessment and retention of security camera data, including a schedule for periodic updates in accordance with DoD 5200.08-R, DoDI 5015.02, National Archives and Records Administration General Records Schedule 5.6, and OMB guidelines.
	2	Implement security camera training of operators by administrators in accordance with DoD Unified Facilities Criteria 4-021-02 and DoD 5200.08-R for police officers and supervisors to ensure they use security cameras and retain camera data properly and effectively.

Table A-4. Unimplemented OIG Recommendations as of 31 March 2023 and Potential Cost Savings

Division	Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Potential Cost Savings
Audits	11	27	$62,000,000[1]
Inspections	12	30	$4,300,000[2]
Total	23	57	$66,300,000

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[1] Audit of NGA's GEOINT Search and Retrieval Program (Report No. OIGA 23-05): $60,000,000, and Discontinuation of Audit of NGA's External Hiring Process (U-207-22/OIG): $2,000,000; both reports indicate these cost savings are funds that could be put to better use.

[2] Quick Look Inspection Report of NGA's Security Cameras (Report No. OIGE 22-04); this potential cost savings falls within the guidelines of (1)(c) of the statutory definition of questioned cost since the report found that the $4,300,000 was unnecessary/unreasonable.

APPENDIX B. INVESTIGATIVE METRICS

Table B-1. Investigative Activity

The metrics used for developing the data for these statistical tables were derived from OIGI's automated Case Management Tracking System.

Action	Number
Complaints	149
Total Cases Opened	44
Cases Opened through Proactive Fraud Detection	25
Cases On-Going	28
Reports of Investigation Completed	8

Table B-2. Number of Cases Referred to the Defense Criminal Investigative Service (DCIS)

Action	Number of Cases		
	Referred	Accepted	Declined
Criminal	18	2	16

Table B-3. Judicial Actions

Action	Number
Cases referred to the Department of Justice for criminal prosecution	0
Cases referred to state and local prosecuting authorities for criminal prosecution	0
Indictments and criminal information	0
Convictions	0

Table B-4. Investigations of Unauthorized Public Disclosures of Classified Information

Action	Number
The number of investigations opened by the covered official regarding an unauthorized public disclosure of classified information.	0
The number of investigations completed by the covered official regarding an unauthorized public disclosure of classified information.	0
Of the number of such completed investigations identified under subparagraph (B), the number referred to the Attorney General for criminal investigation	0

APPENDIX C. INDEX OF REPORTING REQUIREMENTS

Semiannual Reporting Requirement	Pages
IG Act, as amended, requires:	
§ 5(a)(1) Significant problems, abuses, and deficiencies	5-15
§ 5(a)(1) Recommendations for corrective action	23-29
§ 5(a)(2) Significant outstanding recommendations and potential cost savings	30-32
§ 5(a)(3) Summaries of significant investigations closed	14
§ 5(a)(4) Total number of convictions resulting from investigations	33
§ 5(a)(5)(A) List of completed audit, inspection, and evaluation reports	5-12
§ 5(a)(5)(B) Questioned costs and recommendations that funds be put to better use, including whether a management decision was made	7, 32
§ 5(a)(6) Information regarding management decisions made regarding OIG recommendations issued during a previous reporting period	16-17
§ 5(a)(7) Compliance with the Federal Financial Management Improvement Act of 1996	16
§ 5(a)(8–10) Peer reviews	17
§ 5(a)(11-12) Investigations statistics and metrics	33
§ 5(a)(13) Investigations involving substantiated allegations against senior government employees	13
§ 5(a)(14) Descriptions of whistleblower retaliation	13-14
§ 5(a)(15) Attempts to interfere with IG independence	16
§ 5(a)(15)(B) Information or Assistance Refused	16
§ 5(a)(16) Public disclosure	17
50 U.S.C. requires:	
§ 3235(b)(1)[3] Investigations of Unauthorized Public Disclosures of Classified Information	33

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[3] 50 U.S.C. § 3235(b)(1) requires that "Not less frequently than once every 6 months, each covered official [Inspector General] shall submit to the congressional intelligence committees a report on investigations of unauthorized public disclosures of classified information."

APPENDIX D. ABBREVIATIONS

CAE	Component Acquisition Executive
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDA	congressionally directed action
CIA	Central Intelligence Agency
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Chief Information Officer
CIO-T	Chief Information Officer and IT Services Directorate
CIP	construction-in-progress
CNSS	Committee on National Security Systems
COCOM	combatant command
COMSEC	communications security
CONOPS	concept of operations
COR	contracting officer's representative
COTR	contracting officer's technical representative
COVID-19	Corona Virus Disease 2019
DAR-Q	Dormant Account Review-Quarterly
DCIS	Defense Criminal Investigative Service
DD Form	Department of Defense Form
DevCorps	Development Corps Division
DIA	Defense Intelligence Agency
DNI	Director of National Intelligence
DoD	Department of Defense
DoDD	DoD Directive
DoDI	DoD Instruction
EPSP	Enhanced Personnel Security Program
FDO	fee-determining official
FFMIA	Federal Financial Management Improvement Act of 1996
FISMA	Federal Information Security Modernization Act of 2014
FM	Financial Management Directorate
FBwT	Fund Balance with Treasury
GAO	Government Accountability Office
GEOINT	geospatial intelligence
HD	Human Development Directorate

IG	Inspector General
IG Act	Inspector General Act of 1978, as amended
IGCS	Inspector General Career Service
IC	Intelligence Community
IC IG	Inspector General of the Intelligence Community
IT	information technology
IUS	internal use software
NGA	National Geospatial-Intelligence Agency
NGAI	NGA Instruction
NSG	National System for Geospatial Intelligence
OCS	Office of Contract Services
ODNI	Office of the Director of National Intelligence
OIG	Office of Inspector General
OIGA	OIG Audits Division
OIGD	Data Analytics Division
OIGC	Counsel to the Inspector General
OIGE	OIG Inspections Division
OIGI	OIG Investigations Division
OMB	Office of Management and Budget
PDT	permanent duty travel
PEB	performance evaluation board
PEO	program executive office
PII	personally identifiable information
PIIA	Payment Integrity Information Act
PM	program manager
POA&M	plan of action and milestones
PRISM	Planning Tool for Resource Integration, Synchronization, and Management
QASP	quality assurance surveillance plan
SI	Security and Installations Directorate
SID	software-in-development
SOC-1	service organization control
SOP	standard operating procedures
SSA	Social Security Administration
TI	Treasury Index
U.S.C.	United States Code

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