



OFFICE OF THE
INSPECTOR GENERAL
DEFENSE INTELLIGENCE AGENCY

Evaluation of DIA's Compliance with the Payment Integrity Information Act for Fiscal Year 2023, Project 2024-1004

What We Did. We evaluated the Defense Intelligence Agency's (DIA's) compliance with the Payment Integrity Information Act (PIIA) for Fiscal Year (FY) 2023. The evaluation was conducted from January 2024 to April 2024. To conduct the evaluation, we interviewed personnel from the Office of the Chief Financial Officer (CFO), reviewed the Agency Financial Report and supporting documentation, and reviewed a selection of samples tested by CFO to support its risk assessment. DIA's Office of the Inspector General (OIG) re-performed testing of 37 samples from the 150 tested by CFO for the Commercial Non-Contract Pay (Vendor Pay) program transactions to verify CFO's conclusion that the program is not susceptible to significant improper and unknown payments.

What We Found. DIA complied with PIIA requirements for FY 2023 and made efforts to prevent and reduce improper and unknown payments.

For FY 2023, we verified CFO's conclusion that DIA's payment programs are not susceptible to significant improper and unknown payments. Based on a sample of Vendor Pay program transactions, we validated CFO's projection of potential improper and unknown payments for the program was less than \$10 million dollars and 1.5 percent of program outlays as prescribed by the Office of Management and Budget.

Additionally, we found that DIA made efforts to prevent and reduce improper and unknown payments, and evaluated payment programs as part of its Managers' Internal Control Program with quarterly and annual control testing.

Finally, we took into consideration prior year PIIA evaluations, and our recent audit of DIA's Commercial Contract Pay Program, issued February 2023, which did not identify significant improper and unknown payments.

What We Recommended. No recommendations were issued for this evaluation. The final report was issued on May 15, 2024.