



INSPECTOR GENERAL

U.S. Department of Defense

SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2024, *through* MARCH 31, 2025



INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

Mission

We promote the economy, efficiency, and effectiveness of DoD programs, and the integrity of its workforce and operations, through impactful audits, evaluations, investigations, and reviews.

Vision

We are a high-performing team driving positive change.



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible fraud, waste, and abuse in government programs.

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Steven A. Stebbins

Message from the Acting Inspector General


I am pleased to share the Department of Defense Office of Inspector General (DoD OIG) Semiannual Report to Congress, summarizing our oversight activities from October 1, 2024, through March 31, 2025. Our audits, evaluations, investigations, and other efforts help to improve the DoD as it executes its mission to deter war and ensure our nation's security. We are focused on conducting relevant, timely, and impactful oversight that addresses the most significant risks to the mission across the DoD enterprise.

On average, for every \$1 spent to fund DoD OIG oversight efforts, \$4 is returned to the U.S. Government. In this reporting period, we:

- Identified \$3.6 billion in potential monetary benefits and made 415 recommendations in our 76 reports and advisories issued.
- Enabled the recovery of more than \$3 billion due to our criminal investigations.
- Completed 15 administrative investigations of alleged senior official misconduct, whistleblower reprisal, and Service member restriction.

As the Special IG for Operation Atlantic Resolve, I and my staff continue to lead the coordination of whole-of-government oversight of more than \$182 billion in U.S. assistance to Ukraine. During this reporting period, the DoD OIG issued 13 reports on the DoD's support to Ukraine, including a report that identified more than \$1 billion in questioned or unsupported costs. Additionally, special agents from the Defense Criminal Investigative Service, the criminal investigative arm of the DoD OIG, continue to investigate potential criminal activity related to U.S. assistance to Ukraine, in cooperation with U.S. law enforcement partners officials at the Embassy in Kyiv, and Ukrainian authorities, among others.

I especially want to recognize and thank the dedicated professionals at the DoD OIG for their commitment to our mission. Their efforts—aligned with our core values of independence, integrity, excellence, and transparency—ensure that the DoD OIG's agile and robust oversight will continue to improve DoD operations.



Steven A. Stebbins
Acting



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Reporting Requirements for the Inspector General

The Inspector General Act of 1978, as amended, states that each Inspector General (IG) shall, no later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the office during the immediately preceding 6-month periods ending March 31 and September 30.¹ The IG Act specifies reporting requirements for semiannual reports.

REFERENCES	REQUIREMENTS	PAGE(s)
5 U.S.C. § 404(a)(2)	Review existing and proposed legislation and regulations	19
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1
Section 5(a)(2)	Recommendations made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation	35
Section 5(a)(3)	Significant investigations closed	12-16
Section 5(a)(4)	Total number of convictions resulting from investigations	11
Section 5(a)(5)	Listing of each audit, inspection, or evaluation and, if applicable, questioned costs, unsupported costs, and funds be put to better use	5-8
Section 5(a)(6)	Management decisions made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period	29-33
Section 5(a)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 (reasons why an agency has not met target dates established in a remediation plan)	19
Section 5(a)(8)	Appendix containing the results of any peer review conducted by another OIG during the reporting period or, if none, date of last peer review conducted	21
Section 5(a)(9)	List of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, status of implementation, and why implementation is not complete	21
Section 5(a)(10)	List of any peer reviews conducted by the IG of another OIG and any outstanding recommendations	21
Section 5(a)(11)	Statistical tables showing total number of investigative reports issued during the reporting period; persons referred to the Department of Justice for criminal prosecution during the reporting period; persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period; and indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities	11
Section 5(a)(12)	Description of the metrics used for developing the data for the statistical tables under paragraph (11)	11
Section 5(a)(13)	Report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official (as defined by the Office)	13-14
Section 5(a)(14)	Description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation	14-15
Section 5(a)(15)	Information related to interference by the establishment	19
Section 5(a)(16)	Descriptions of the particular circumstances of each evaluation and audit closed and not disclosed to the public; and investigations involving a senior Government employee that is closed and was not disclosed to the public	9, 13-15
Section 5 Statutory Note	Annex on final completed contract audit reports containing significant audit findings	22-25
5 U.S.C. § 408(f)(1)	Information on number and types of contract audits and information on any DoD audit agency that received a failed opinion on an external peer review or is overdue for an external peer review	21-27

¹ Public Law 117-263, "James M. Inhofe National Defense Authorization Act for Fiscal Year 2023," section 5273, "Semiannual Reports." As the National Defense Authorization Act (NDAA) amendments to section 5 modifying the reporting requirements in the IG Act are not yet codified in 5 U.S.C. § 405, all section 5 citations are to the requirements as amended by the NDAA.

REPORTING REQUIREMENTS

REFERENCES	REQUIREMENTS	PAGE(s)
FY 2021 NDAA Section 554(a)(4)(B)	Summary of the activities related to oversight of diversity and inclusion in the DoD and supremacist, extremist, and criminal gang activity in the Armed Forces ²	7

Reporting Requirements for the Head of the Agency

The DoD OIG compiles information related to these requirements for the Secretary of Defense.

REFERENCES	REQUIREMENTS	PAGE(s)
Section 5(b)(2)	Statistical tables regarding management decisions and final actions	29-34
Section 5(b)(4)	Statement explaining why final action has not been taken with respect to each audit, inspection, and evaluation report in which a management decision has been made but final action has not yet been taken	35-71

² During this reporting period, we issued the required annual report to Congress per section 554. We did not issue any reports related to DoD diversity and inclusion programs in place before January 20, 2025, or supremacist, extremist, or criminal gang activity in the Armed Forces.

SIGNIFICANT PROBLEMS, ABUSES, AND DEFICIENCIES

This section describes significant problems, abuses, and deficiencies related to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action. Click on the report title to read more.

Financial Management and Pricing

Independent Auditor's Reports on the Department of Defense FY 2024 and FY 2023 Financial Statements (DODIG-2025-040)

The DoD OIG issued a disclaimer of opinion because the auditors could not obtain sufficient appropriate audit evidence to support an opinion on the DoD's FY 2024 and FY 2023 financial statements. The DoD OIG identified 28 material weaknesses, 2 significant deficiencies, and 6 instances of non-compliance or potential non-compliance with applicable laws, regulations, contracts, and grant agreements. Overall, the DoD OIG assessed the DoD, and its Components need to develop strong, sustainable DoD-wide business processes. In doing so, the DoD will not only work toward achieving an unmodified (clean) financial statement audit opinion by the end of 2028, as mandated by the National Defense Authorization Act (NDAA) for FY 2024 but will also become more efficient and improve its operations. This will result in increased public trust in the DoD's financial processes and lower audit costs.

Audit of the DoD's Execution of Funds to Assist Ukraine (DODIG-2025-007)

The DoD OIG determined the DoD did not support the use of Ukraine assistance funds in accordance with the Ukraine Supplemental Appropriations Acts and DoD policies. The DoD OIG reviewed \$2.1 billion in transactions and found the DoD used about half of the funds correctly. For the remaining amount, \$1.1 billion, the DoD did not provide sufficient documentation to support the purpose or accuracy of the associated transactions. The DoD did not have adequate controls to ensure that supporting documentation was readily available or that the documentation complied with requirements. Additionally, the DoD did not require its Components to document the purpose of these types of payments. The DoD OIG made five recommendations, including to develop and implement guidance that requires Components to document the justification of payments that use supplemental funding appropriated for a specific purpose. The DoD OIG also recommended a review of supporting documentation to determine whether \$1.1 billion in payments were accurate and supported the Ukraine assistance mission.

Audit of C-17 Spare Parts Pricing (DODIG-2025-009)

The DoD OIG determined the Air Force did not consistently pay reasonable prices for C-17 spare parts. The Air Force did not pay fair and reasonable prices for about 26 percent of the spare parts reviewed, valued at \$4.3 million. In addition, the DoD did not maintain historical cost data and was unable to obtain supplier quotes or identify commercially similar parts for more than 54 percent of the spare parts reviewed, valued at more than \$22 million, making it impossible for the DoD OIG to make a determination on whether prices paid for those parts were fair and reasonable. As a result, the Air Force overpaid nearly \$1 million for a dozen different types of contracted spare parts. The Air Force did not validate the accuracy of data used for contract negotiation, conduct sufficient oversight to identify price increases, or review invoices before payment. The DoD also did not require the contracting officer to verify the accuracy of the bill of materials before negotiation or to review invoices for allowable, allocable, and reasonable costs before payment. The DoD OIG made eight recommendations, including to clarify requirements for requesting a technical analysis on bill of materials and for reviewing invoices before payment. Additionally, the DoD OIG recommended a review of spare part prices throughout the execution of the C-17 contract, to require the contractor to notify the contracting officer of price increases of 25 percent or above, and to obtain justification of the price increases from the contractor.

Environmental, Medical, and Quality of Life Challenges

Environmental Spills at Red Hill, Joint Base Pearl Harbor–Hickam Reports:

Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy's Red Hill Bulk Fuel Storage Facility (DODIG-2025-011)

Evaluation of DoD Actions Related to the Red Hill Bulk Fuel Storage Facility's Contamination of the Joint Base Pearl Harbor–Hickam Community Water System (DODIG-2025-012)

Management Advisory: Concerns with the Navy's Handling of Incidents Involving Aqueous Film-Forming Foam at Joint Base Pearl Harbor–Hickam (DODIG-2025-013)

The DoD OIG released three oversight products evaluating the spills in 2021 at Red Hill, Joint Base Pearl Harbor–Hickam (JBPHH) that contaminated the drinking water supply for more than 90,000 people, displaced approximately 4,000 families from their homes for 4 months, caused numerous medical issues, and resulted in the expenditure of \$2.1 billion to clean up the spills and closure of the Red Hill Bulk Fuel Storage Facility. Overall, the DoD OIG found that Navy officials:

- did not effectively manage operations, maintenance, safety, oversight, and known risks at Red Hill;
- missed multiple opportunities to prevent or mitigate the fuel incident and subsequent contamination of drinking water; and
- failed to report past incidents involving aqueous film-forming foam (AFFF), a fire suppressant and known dangerous chemical.

The DoD OIG made 38 recommendations to the Secretary of Defense and Secretary of the Navy across the three oversight products, including to designate a single point of command for Defense Fuel Support Point JBPHH operations, maintenance, safety, and environmental protection, ensure all agreements made in response to the drinking water incident are implemented, and conduct a comprehensive review of the Navy's response to incidents involving AFFF at Defense Fuel Support Point JBPHH.

Management Advisory: Naval Special Warfare Command Should Relocate, Reschedule, or Cancel Navy Sea, Air, Land (SEAL) Candidate Water Training When Water Bacteria Levels Exceed State Safety Standards (DODIG-2025-067)

The management advisory reported on problems identified in the evaluation of Navy SEAL medical care. The DoD OIG found that from February 2024 through September 2024, the amount of bacteria in the water exceeded state safety levels in 146 (76 percent) of 192 tests conducted on samples retrieved from the beach north of Naval Amphibious Base (NAB) Coronado in California and 27 (75 percent) of 36 tests conducted on samples retrieved from the beach south of NAB Coronado. However, during the same period, the Navy relocated only 12 (5 percent) of 265 Navy SEAL candidate water training events, even though closure advisories for the beaches were in effect at the time because of water contamination. In addition, during the DoD OIG's visit for Hell Week from September 3, 2023, through September 8, 2023, the Navy did not relocate, reschedule, or cancel three Navy SEAL candidate water training events at NAB Coronado despite San Diego County officials issuing beach closure advisories for excessive bacteria in the water. Consequently, Navy SEAL candidates were exposed to contaminated water during these three water training events. The candidates' exposure occurred because the Naval Special Warfare Command (NAVSPECWARCOM) did not follow the San Diego County Beach and Bay Water Quality Program's beach closure postings. As a result, candidates faced increased health risks, potentially affecting NAVSPECWARCOM's training mission. The DoD OIG made two recommendations to (1) develop and implement policy establishing the roles and responsibilities for monitoring water quality; and (2) relocate, reschedule, or cancel water training when bacteria levels exceed state health standards.

Evaluation of Medical Care Provided to Navy Sea, Air, and Land (SEAL) Candidates (DODIG-2025-008)

The DoD OIG determined that from February 2022 through January 2024, the Navy and U.S. Special Operations Command made policy and procedural changes that improved medical care and safety for Navy SEAL candidates. These changes included adding additional training for health care professionals, putting quality assurance mechanisms in place, and developing procedures to mitigate the health stress of individuals undergoing training. However, the DoD and Navy can improve their policies and better resource the Naval Special Warfare community. For example, DoD policies related to Performance Enhancing Drugs (PEDs) neither define PEDs nor state whether steroids are considered PEDs. Also, according to a Navy Medical senior official, their office needs additional corpsmen to mitigate the staff's potential for burnout, as well as specialized medical equipment to improve the health and safety of Navy SEAL candidates. The DoD OIG made three recommendations, including to reassess the Naval Special Warfare Center's medical capabilities and develop and implement a plan to ensure that the Center has sufficient resources.

Evaluation of the DoD's Health, Safety, and Environmental Hazard Identification and Remediation in Military Housing (DODIG-2025-045)

The DoD OIG evaluated the DoD's implementation of 12 NDAA requirements for identifying and remediating health, safety, and environmental hazards for military housing and found that the DoD's actions did not meet the NDAA requirements and none were fully implemented. Officials responsible for military housing did not develop the processes, issue the policies, or provide the administrative oversight necessary to implement the NDAA requirements. Additionally, DoD and installation officials were unable to determine whether the improvements intended by Congress were achieved to overhaul and reform DoD housing. Without a plan that directly correlates actions to the NDAA language, DoD officials lacked a clear method to measure their progress toward meeting the NDAA requirements. Therefore, risks remain in military housing. Furthermore, the DoD OIG observed housing that was not well maintained and did not meet the minimum adequacy standards. As a result, residents in the locations the DoD OIG visited were exposed to health, safety, and environmental hazards, such as mold. The DoD OIG made five recommendations, including to develop a plan to correct the deficiencies.

Audit of the DoD's Management of Air Quality Issues at Camp Lemonnier, Djibouti (DODIG-2025-041)

The DoD OIG determined that Navy officials failed to develop a plan to mitigate poor air quality at Camp Lemonnier, Djibouti (CLDJ). Navy officials were unclear about their responsibility for creating a plan that identifies environmental issues impacting CLDJ and communicating information to installation commanders, health care providers, and military personnel. Navy and U.S. Africa Command officials did not request or fund a comprehensive air quality study for CLDJ and had not requested air quality studies for CLDJ since 2018. As a result, officials did not know whether U.S. military and civilian personnel deployed to CLDJ were exposed to toxins. This lack of data increased the risk that toxic exposures were not properly captured in the permanent health records of those deployed to CLDJ, which was essential for diagnostic and treatment purposes. The DoD OIG made six recommendations to the Navy and U.S. Africa Command to address the Navy's need for a plan and associated actions to mitigate the effects of poor air quality at CLDJ, including completing a comprehensive air quality assessment.

Transfer of Secretary of Defense Responsibilities

Review of the Responsibilities and Actions Related to the Secretary of Defense's Hospitalizations and the DoD's Policies and Procedures for Notification and Transfer of Functions and Duties (DODIG-2025-058)

The DoD OIG determined that several factors impacted the decisions to transfer former Secretary of Defense Lloyd Austin's functions and duties in connection with his hospitalizations in December 2023, January 2024, and February 2024, as well as the timeliness of required notifications pertaining to these transfers. While the DoD's 30-day review established several procedures to standardize the transfer process, our detailed review of the facts and circumstances related to these hospitalizations indicated that additional improvements are required. The DoD OIG made 20 recommendations to improve processes, include appropriate officials in the decision-making and notification processes, enhance the flow of information within the Department and to other critical Government stakeholders, and update related training and guidance. Prompt action on these recommendations is important to help ensure fully informed decisions are made and communicated in a timely manner.

Cyber Vulnerabilities

Audit of Cyber Vulnerabilities Impacting Defense Critical Infrastructure (DODIG-2025-071)

The DoD OIG determined the Navy made minimal progress in mitigating Defense Critical Infrastructure (DCI) cybersecurity vulnerabilities. Navy officials could not provide documentation to support that they addressed some of the vulnerabilities or mitigated other vulnerabilities. The Navy failed to clearly establish ownership of the assets and systems associated with the vulnerabilities or expectations for managing the risk associated with the vulnerabilities. Therefore, the Navy unnecessarily increased the risk that its DCI could be degraded, incapacitated, or exploited. These vulnerabilities, if left unmitigated, provide adversaries or malicious actors with opportunities to adversely affect critical missions or functions and the Navy's ability to deploy, support, and sustain military forces worldwide. The DoD OIG made recommendations to develop and implement processes to establish asset and control system ownership and clearly define responsibilities for managing cybersecurity risks and hold the responsible officials and system owners accountable for not taking corrective actions.

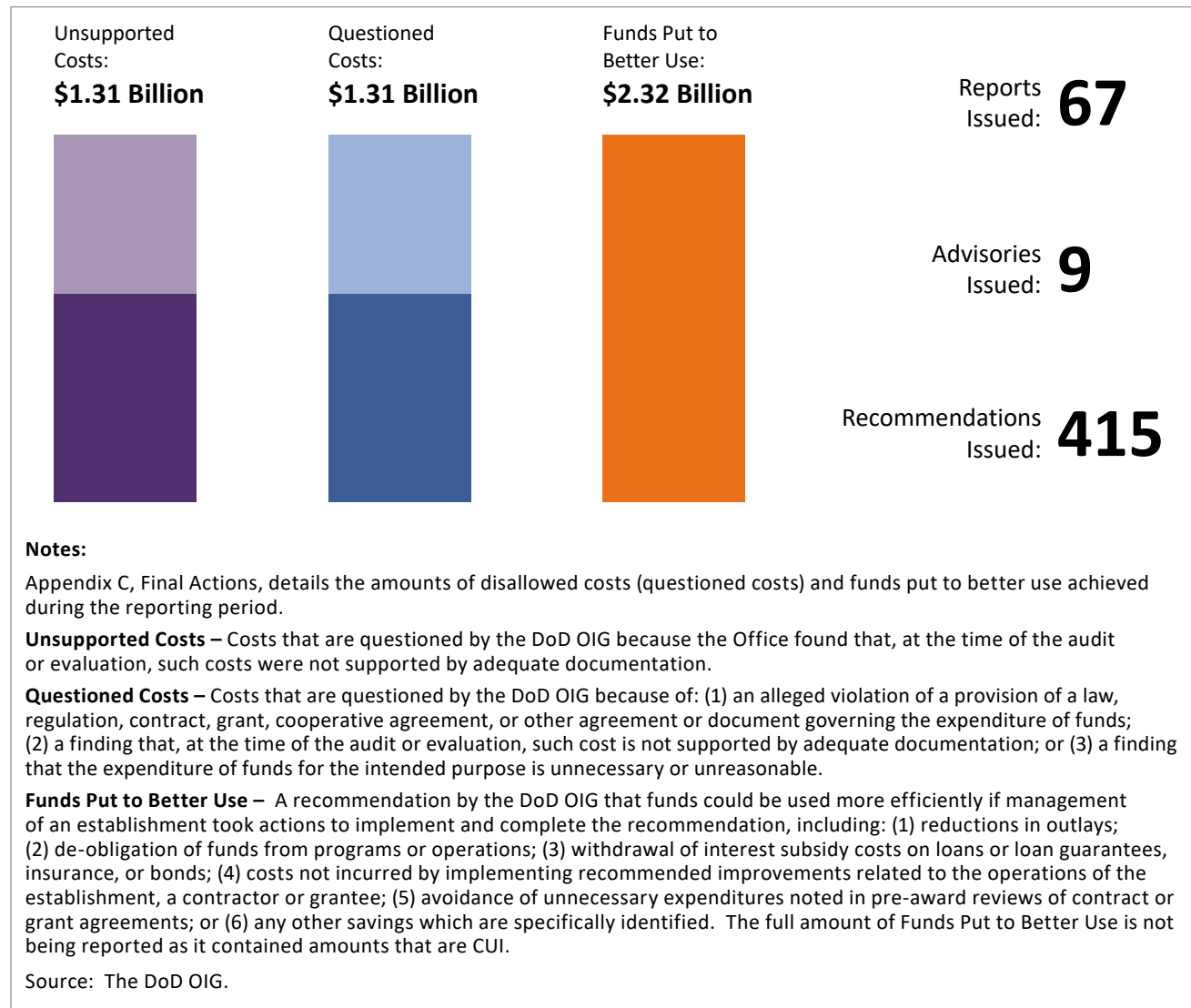
Audit of the DoD's Process for Authorizing Third-Party Organizations to Perform Cybersecurity Maturity Model Certification 2.0 Assessments (DODIG-2025-056)

The DoD OIG determined the DoD failed to effectively implement the process that authorizes third-party organizations to conduct Level 2 Cybersecurity Maturity Model Certification (CMMC) 2.0 assessments. CMMC third-party organizations (C3PAO) must successfully complete a series of 12 requirements before they can be authorized to perform the Level 2 assessments. The DoD did not have a quality assurance process in place for verifying that the organization responsible authorized only those C3PAOs that met all of the requirements. As a result, the DoD lacks assurance that all C3PAOs that perform the CMMC Level 2 assessments are qualified. If the C3PAOs are not qualified, then the DoD increases its risk that contractors will be awarded DoD contracts without the requirements in place to protect controlled unclassified information (CUI). The DoD OIG made 10 recommendations, including to develop and implement a quality assurance process that will ensure that all requirements in the C3PAO authorization process are successfully met before authorizing a C3PAO to perform CMMC Level 2 assessments.

AUDITS AND EVALUATIONS

The Audit Component audits DoD operations, systems, programs, and functions and the Evaluations Component evaluates DoD operations, programs, policies, and procedures. The Evaluations Component also conducts reviews of DoD audit and criminal organizations. This section provides statistical highlights and a list of audit and evaluation reports, and management advisories issued during the reporting period.

Figure 1. Audit and Evaluations Statistical Highlights



Oversight Products Issued

The DoD OIG issued 76 oversight reports and management advisories. Reports in the following table are listed by order of report number, which generally follows chronological order. For more information, including, as applicable, the total dollar value of questioned costs (and a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use for each report, click on the title of the report.

Table 1. Oversight Products Issued

Report Title	Report Number
Audit of Space Force’s Implementation of Software Assurance for the Next Generation Overhead Persistent Infrared Program	DODIG-2025-001
Audit of DoD Maintenance Operations for Military Equipment Provided in Support of Ukraine	DODIG-2025-002 ³
Management Advisory: Timeliness of Public Financial Disclosure Reports of Senior DoD Officials	DODIG-2025-003
Audit of Accountability Controls for Defense Items Transferred to Ukraine Through Slovakia	DODIG-2025-004 ³
Follow-up Evaluation of Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group—Ukraine and Its Subordinate Commands	DODIG-2025-006 ^{2,3}
Audit of the DoD’s Execution of Funds to Assist Ukraine	DODIG-2025-007 ³
Evaluation of Medical Care Provided to Navy Sea, Air, and Land (SEAL) Candidates	DODIG-2025-008
Audit of C-17 Spare Parts Pricing	DODIG-2025-009 ¹
Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy’s Red Hill Bulk Fuel Storage Facility	DODIG-2025-011 ¹
Evaluation of DoD Actions Related to the Red Hill Bulk Fuel Storage Facility’s Contamination of the Joint Base Pearl Harbor—Hickam Community Water System	DODIG-2025-012 ²
Management Advisory: Concerns with the Navy’s Handling of Incidents Involving Aqueous Film-Forming Foam at Joint Base Pearl Harbor—Hickam	DODIG-2025-013 ¹
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements and Related Notes for FY 2024	DODIG-2025-014
Transmittal of the Independent Auditor’s Reports on the U.S. Special Operations Command Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements for FY 2024 and FY 2023	DODIG-2025-015
Transmittal of the Independent Auditor’s Reports on the U.S. Air Force Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers—Military Programs Financial Statements for FY 2024 and FY 2023	DODIG-2025-016
Audit of Cost Increases and Schedule Delays of Military Construction Projects Managed by Naval Facilities Engineering Systems Command	DODIG-2025-017
Audit of the Test and Evaluation for CH-53K Helicopter Survivability	DODIG-2025-018
Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania	DODIG-2025-019 ³
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-020
Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-021
Transmittal of the Independent Auditor’s Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-022
Transmittal of the Independent Auditor’s Report on the U.S. Department of the Army General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-023
Transmittal of the Independent Auditor’s Report on the U.S. Department of the Army Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-024
Transmittal of the Independent Auditor’s Reports on the U.S. Army Corps of Engineers—Civil Works Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-025
Transmittal of the Independent Auditor’s Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-026
Transmittal of the Independent Auditor’s Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-027
Transmittal of the Independent Auditor’s Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-028
Transmittal of the Independent Auditor’s Report on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-029

Table 1. Oversight Products Issued (cont'd)

Report Title	Report Number
Transmittal of the Independent Auditor's Reports on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-030
Transmittal of the Independent Auditor's Reports on the Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-031
Transmittal of the Independent Auditor's Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-032
Transmittal of the Independent Auditor's Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-033
Transmittal of the Independent Auditor's Reports on the Defense Health Program Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-034
Transmittal of the Independent Auditor's Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-035
Transmittal of the Independent Auditor's Reports on the Defense Health Agency Contract Resource Management Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-036
Evaluation of the Accountability of Presidential Drawdown Authority Defense Item Deliveries to Ukraine	DODIG-2025-037 ³
Audit of the Planning and Execution of USINDOPACOM Offensive Cyberspace Operations	DODIG-2025-038 ^{1,2}
Evaluation of the Effectiveness of the Chief Digital and Artificial Intelligence Office's Artificial Intelligence Governance and Acquisition Process	DODIG-2025-039
Independent Auditor's Reports on the Department of Defense FY 2024 and FY 2023 Financial Statements	DODIG-2025-040
Audit of the DoD's Management of Air Quality Issues at Camp Lemonnier, Djibouti	DODIG-2025-041
Evaluation of the DoD's Handling, Controlling, and Accounting of Controlled Cryptographic Items	DODIG-2025-042
Audit of Actions to Increase Diversity in DoD Funded Science, Technology, Engineering, and Mathematics Education Programs	DODIG-2025-043
Management Advisory: Improvements Needed in the DoD's Planning for and Use of SSAE 18 Engagements	DODIG-2025-044 ¹
Evaluation of the DoD's Health, Safety, and Environmental Hazard Identification and Remediation in Military Housing	DODIG-2025-045
Follow-up Evaluation of Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End-Use Monitoring	DODIG-2025-047 ³
Annual Report to Congress Pursuant to FY 2021 NDAA, Section 554	DODIG-2025-048 ⁴
Summary External Peer Review of the Army Audit Agency	DODIG-2025-049
Follow-up Evaluation of Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine	DODIG-2025-050 ³
Evaluation of the Accountability Controls for Seaports of Debarkation in the U.S. European Command Area of Responsibility	DODIG-2025-051 ³
Audit of the Navy's Accelerated Promotion Programs	DODIG-2025-052
Audit of Cybersecurity of DoD's Classified Mobile Devices	DODIG-2025-053 ¹
Management Advisory: Review of the DoD's Roles and Responsibilities for Facilitating the Delivery of Humanitarian Aid to Gaza Through the Maritime Corridor	DODIG-2025-054
Audit of Munitions Storage in Alaska, Hawaii, and Japan	DODIG-2025-055 ²
Audit of the DoD's Process for Authorizing Third-Party Organizations to Perform Cybersecurity Maturity Model Certification 2.0 Assessments	DODIG-2025-056 ¹
Audit of Cost Increases and Schedule Delays of Army Military Construction Projects Managed by the U.S. Army Corps of Engineers	DODIG-2025-057
Audit of the Army's Management of Unfinalized Contract Actions Awarded to Provide Ukraine Assistance	DODIG-2025-059 ³

Table 1. Oversight Products Issued (cont'd)

Report Title	Report Number
Audit of the DoD Government Travel Charge Card Program: The VISA IntelliLink Compliance Management System	DODIG-2025-060
Management Advisory: Evaluation of a Classified Program FY 24-2	DODIG-2025-061 ²
Evaluation of Incurred Cost Audits Performed by Non-Federal Auditors for Compliance with Government Auditing Standards	DODIG-2025-062 ¹
Evaluation of the U.S. Special Operations Command Europe's Military Information Support Operations	DODIG-2025-064 ²
Transmittal of the Independent Auditor's Report on the U.S. Marine Corps General Fund Financial Statements and Related Notes for FY 2024 and FY 2023	DODIG-2025-065
Joint Audit of Security Controls over Coast Guard Systems Operating on the Department of Defense Information Network	DODIG-2025-066 ¹
Management Advisory: Naval Special Warfare Command Should Relocate, Reschedule, or Cancel Navy Sea, Air, and Land (SEAL) candidate Water Training When Water bacteria Levels Exceed State Safety Standards	DODIG-2025-067
Evaluation of DoD Efforts to Protect U.S. Personnel and Operations Supporting the Ukraine Conflict	DODIG-2025-068 ²
Management Advisory: Army's Future Soldier Preparatory Course Places Trainees at Increased Risk of Adverse Health Effects	DODIG-2025-069 ¹
Management Advisory: Potential Patient Safety and Payment Integrity Concerns Regarding TRICARE Services and Items That Were Not Intended for TRICARE Beneficiaries of Certain Ages	DODIG-2025-070 ¹
Audit of Cyber Vulnerabilities Impacting Defense Critical Infrastructure	DODIG-2025-071
Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2024	DODIG-2025-072
Evaluation of the DoD's Efforts Under the Enhanced Defense Cooperation Agreement with the Republic of the Philippines	DODIG-2025-073 ²
Part 1: Understanding the Results of the Audit of the FY 2024 DoD Financial Statements	DODIG-2025-074
Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces	DODIG-2025-075 ³
Audit of the Lower Tier Air and Missile Defense Sensor Program's Pathway Transition	DODIG-2025-076 ¹
External Peer Review of the Defense Commissary Agency Internal Review Office	DODIG-2025-077 ¹
Audit of End-Use Monitoring of Defense Articles Transferred to U.S. Southern Command Partner Nations	DODIG-2025-078 ¹
Evaluation of the DoD Voting Assistance Programs for Calander Year 2024	DODIG-2025-079
Management Advisory: Timeliness of Performance Evaluations for Contracts Supporting the DoD's Building Partner Capacity Efforts	DODIG-2025-080
Audit of Storage of U.S. Army Prepositioned Stocks in Belgium and the Netherlands	DODIG-2025-081

¹ Management did not make a decision regarding a recommendation in the report by the end of the reporting period.

² The DoD OIG website does not have summaries of these reports. The following section provides summaries of these reports or explains why no summary is available.

³ These reports are related to Ukraine oversight.

⁴ This report is an annual reporting requirement in section 554 of the National Defense Authorization Act for FY 2021.

Source: The DoD OIG.

Oversight Products Not Publicly Disclosed

This section describes the audits and evaluations that the DoD OIG did not disclose to the public.

Follow-up Evaluation of Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group–Ukraine and Its Subordinate Commands (DODIG-2025-006)

The objective of this follow-up evaluation was to assess the extent to which the Security Assistance Group–Ukraine and its subordinate commands, in coordination with the U.S. Army Europe and Africa, fully implemented plans and issued guidance to improve compliance with DoD information security policies. The report included five recommendations.

Audit of the Planning and Execution of U.S. Indo-Pacific Command Offensive Cyberspace Operations (DODIG-2025-038)

This report provides the results of the DoD OIG audit to determine the effectiveness of U.S. Indo-Pacific Command and U.S. Cyber Command planning for offensive cyberspace operations and the U.S. Cyber Command's execution of offensive cyberspace operations in support of the U.S. Indo-Pacific Command's operational plans. The report included 25 recommendations.

Audit of Munitions Storage in Alaska, Hawaii, and Japan (DODIG-2025-055)

The report provides the results of the DoD OIG audit to determine whether the DoD stored and secured munitions that support U.S. Indo-Pacific Command operations in accordance with safety and security policies. The report included eight recommendations.

Management Advisory: Evaluation of a Classified Program FY-24-2 (DODIG-2025-061)

We cannot prepare an unclassified summary of this advisory due to the amount of CUI and classified information it contains. The report included five recommendations.

Evaluation of U.S. Special Operations Command Europe's Military Information Support Operations (DODIG-2025-064)

The objective of this evaluation was to determine whether the DoD conducted military information support operations in accordance with applicable DoD policy and authorities. The report included two recommendations.

Evaluation of DoD Efforts to Protect U.S. Personnel and Operations Supporting the Ukraine Conflict (DODIG-2025-068)

The objective of this evaluation was to determine whether the DoD is effectively and efficiently protecting U.S. military personnel and operations, including executing counterintelligence activities, within the U.S. European Command in accordance with DoD policy. The report included three recommendations.

Evaluation of DoD Efforts Under the Enhanced Defense Cooperation Agreement with the Republic of the Philippines (DODIG-2025-073)

The objective of this evaluation was to assess DoD efforts to develop capabilities and increase capacities under the Enhanced Defense Cooperation Agreement (EDCA) between the United States and the Republic of the Philippines. Specifically, the DoD OIG evaluated completed and ongoing infrastructure improvements at selected EDCA sites in accordance with EDCA milestones and U.S. Indo-Pacific Command operational requirements. The report included one recommendation.

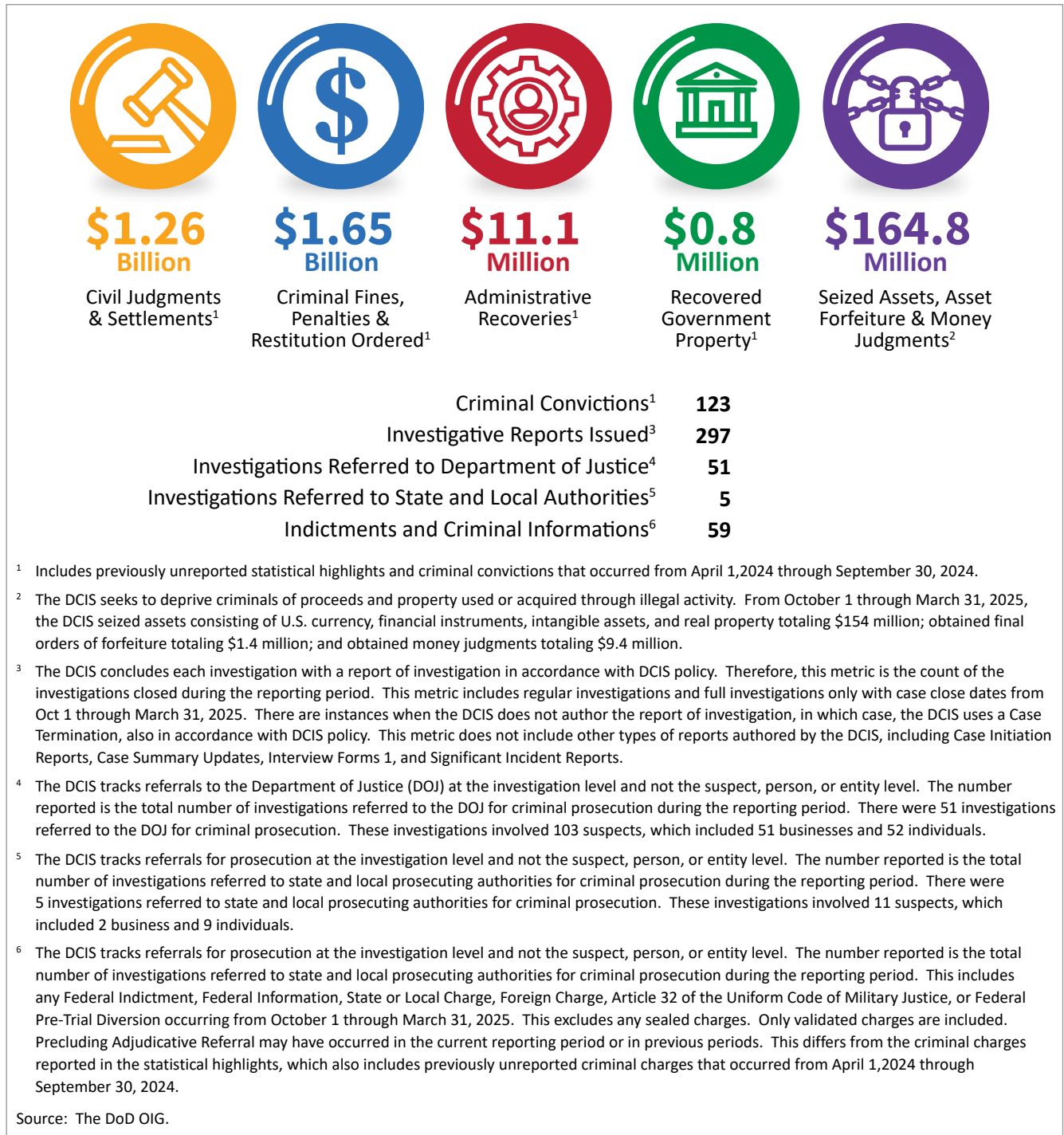


INVESTIGATIONS

DCIS Investigative Statistics

The Defense Criminal Investigative Service (DCIS) investigates criminal matters related to DoD programs and operations. This section provides statistical highlights and information on investigations completed during the reporting period.

Figure 2. DCIS Statistical Highlights

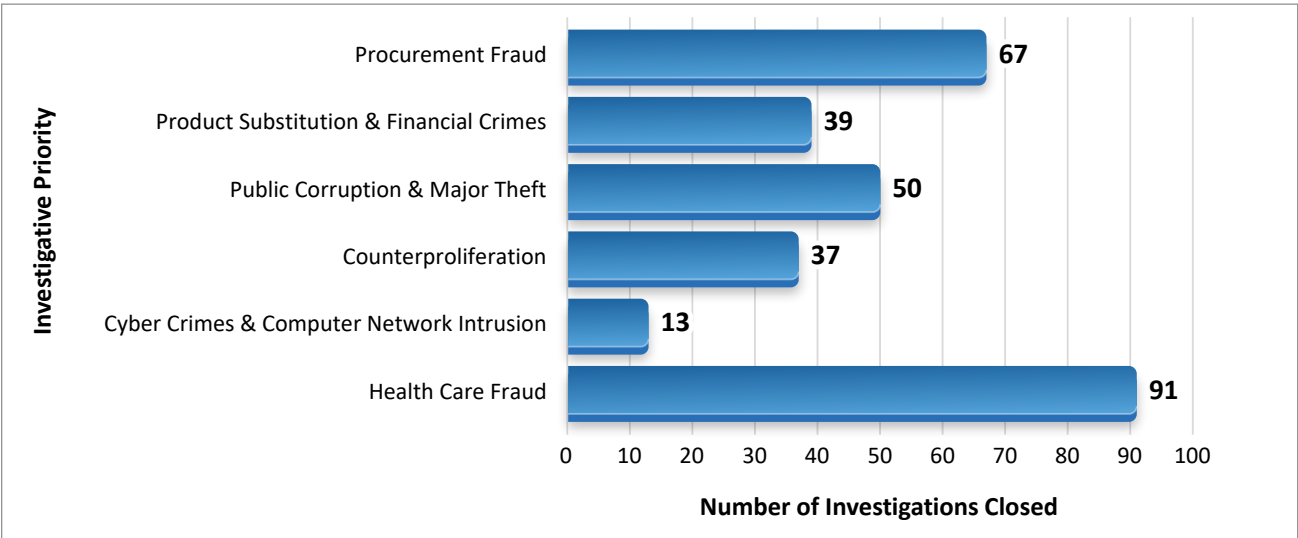


Significant DCIS Investigations

DCIS focuses on the following investigative priorities.

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

Figure 3. Number of DCIS Investigations Closed During the Reporting Period by Investigative Priority



Source: The DoD OIG.

The following press releases from the Department of Justice (DOJ) highlight some of the significant investigations that DCIS and its Federal law enforcement partners completed during the reporting period. Click on the press release title to read more.

Table 2. Press Releases for Significant DCIS Investigations Completed During the Reporting Period

Press Release Title	Date
Procurement Fraud	
Raytheon Company to Pay Over \$950M in Connection with Defective Pricing, Foreign Bribery, and Export Control Schemes	October 16, 2024
The Pennsylvania State University Agrees to Pay \$1.25M to Resolve False Claims Act Allegations Relating to Non-Compliance with Contractual Cybersecurity Requirements	October 22, 2024
Maryland Woman Sentenced for Role In Million-Dollar Fraud Scheme at New Orleans Marine Forces Reserve Facility	December 12, 2024
Lockheed Martin Corporation Agrees to Settle False Claims Act Allegations of Defective Pricing	February 6, 2025
Product Substitution and Financial Crimes	
Florida Woman Pleads Guilty to Conspiring to Prepare Fraudulent Loan Applications Totaling More than \$400,000	October 16, 2024

Table 2. Press Releases for Significant DCIS Investigations Completed During the Reporting Period (cont'd)

Press Release Title	Date
Active-Duty Army Soldiers Charged and Convicted for Obtaining Fraudulent Covid-19–Related Loans	December 3, 2024
Glen Burnie Man Sentenced to Federal Prison in Connection with Multi-State Dogfighting Conspiracy	January 24, 2025
Public Corruption and Major Theft	
Leonard Glenn Francis Sentenced to 15 Years in Prison for Massive Bribery, Fraud and Disappearance	November 5, 2025
U.S. Army Research Biologist Sentenced to 51 Months Imprisonment for Engaging in a Bribery Scheme and Ordered to Forfeit the Funds	November 5, 2024
Former U.S. Navy Officer Sentenced in Conspiracy to Steal and Sell U.S. Military Gear to Countries Around the World	November 21, 2024
Military Contractor to Pay \$1.2 Million to United States to Settle False Claims Act Allegations	January 21, 2025
Counterproliferation	
Defense Contractor Sentenced to 15 Months In Prison for Fraud, Money Laundering, and Unlawful Export of Technical Data	October 24, 2024
Founder of U.S. Freight Forwarding Company Pleads Guilty to Conspiring to Illegally Export Goods From the United States to Prohibited Chinese Companies	November 26, 2024
California Man Arrested for Allegedly Exporting Shipments of Firearms, Ammunition, and Other Military Items to North Korea	December 3, 2024
Cyber Crimes and Computer Network Intrusion	
No cases during this reporting period.	
Health Care Fraud	
Pfizer Agrees to Pay Nearly \$60M to Resolve False Claims Allegations Relating to Improper Physician Payments by Subsidiary	January 24, 2025
Arizona Couple Pleads Guilty to \$1.2B Health Care Fraud	January 31, 2025
Tampa Man Agrees to Pay U.S. Government \$2 Million for His Role in Medical Kickback Scheme	February 3, 2025

Source: The DoD OIG.

Senior Official Criminal Investigations

DCIS completed the following investigations involving senior Government employees, General Schedule (GS)-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above, in which the allegations of misconduct were substantiated, or the investigation was closed during the reporting period and not disclosed to the public. This section also includes the status and disposition of the matter, whether the matter was referred to the DOJ, the date of the referral, whether the DOJ declined the referral, and if so, the date of the declination.

Substantiated

DCIS does not have any substantiated senior official investigations to report this period.

Not Substantiated

- DCIS investigated allegations that a DoD civilian employee (GS-15) may have improperly influenced the decision to award a contract to a preferred contractor. On April 3, 2024, this case was referred to the DOJ and declined for prosecution. The matter was referred to the appropriate DoD agency for administrative investigation.
- DCIS investigated allegations that a DoD civilian employee (GS-15) may have committed ethics violations by awarding contracts to friends and a former coworker. The investigation did not substantiate the allegations. On July 11, 2024, this case was referred to the DOJ and declined for prosecution.

- DCIS investigated conflict of interest allegations involving a DoD civilian Senior Executive Service employee. On December 1, 2023, this case was referred to the DOJ and declined for prosecution. The matter was referred to the appropriate DoD agency for administrative investigation.
- DCIS investigated allegations that a U.S. Naval officer (O-6) may have had improper relations with a DoD contractor. The investigation found the allegations were unsubstantiated and the matter was not referred to the DOJ.
- DCIS investigated allegations that a DoD civilian employee (GS-15) may have received a bribe to steer contracts away from another vendor. The investigation did not substantiate the allegations. On October 29, 2024, this case was referred to the DOJ and declined for prosecution.

Senior Official Administrative Investigations

The Investigations of Senior Officials (ISO) Directorate of the Administrative Investigations Component investigates allegations of misconduct involving senior Government employees (three-star generals and flag officers, and above), DoD political appointees, senior officials in the Joint or Defense Intelligence Community, and members of the Senior Executive Service, as well as allegations not suitable for assignment to Military Service or Defense agency OIGs. The following investigations either substantiated allegations of misconduct or were closed during the reporting period and not disclosed to the public. The following reports include the name of the senior Government employee, if the name was already made public by the DoD OIG, and the status and disposition of the matter, including whether the matter was referred to the DOJ, the date of the referral, whether the DOJ declined the referral, and if so, the date of the declination.

Substantiated

ISO substantiated one senior official case during the reporting period. Click on the report title to read more.

Table 3. Substantiated ISO Investigation

Report Title	Report Number
Report of Investigation: Mr. Robert A. Gold, Former Director, Technology and Manufacturing Industrial Base, Office of the Under Secretary of Defense for Research and Engineering	DODIG-2025-010

Source: The DoD OIG.

Not Substantiated

ISO did not close any senior official cases without substantiating the allegations during the reporting period.

Council of the Inspectors General on Integrity and Efficiency (CIGIE) Investigation

The DoD OIG conducted an investigation related to another OIG in support of CIGIE’s Integrity Committee. Per 5 U.S.C. § 424(d)(9), the Integrity Committee will report on this investigation in its semiannual report.

Whistleblower Reprisal Investigations

The Whistleblower Reprisal Investigations (WRI) Directorate investigates allegations of whistleblower reprisal against members of the Armed Forces, appropriated fund (civilian) employees, employees of DoD contractors, non-appropriated fund instrumentality employees, and tenants in military privatized housing. In addition, the WRI Directorate investigates allegations that members of the Armed Forces were restricted from communicating with a Member of Congress or an IG. The following investigations either substantiated allegations of reprisal or involved allegations of reprisal against a senior Government employee, GS-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above.

Substantiated

WRI closed 13 investigations during the reporting period—11 whistleblower reprisal and 2 military restriction. Of the 11 whistleblower reprisal investigations that were closed during the reporting period, 2 were substantiated and publicly released. Additionally, one military restriction investigation was substantiated and publicly released.

Table 4. Substantiated Whistleblower Reprisal and Restriction Investigations

Report Title	Report Number
Whistleblower Reprisal Investigation: Navy Cyberwarfare Development Group, U.S. Navy, Fort Meade, Maryland	DODIG-2025-005
Whistleblower Restriction Investigation: Georgia Army National Guard B Company, 221st Expeditionary Military Intelligence Battalion, Fort Gillem, Georgia	DODIG-2025-046
Whistleblower Reprisal Investigation: 66th Force Support Squadron, 66th Air Base Group, Hanscom Air Force Base, Massachusetts	DODIG-2025-063

Note: Action on recommendations are still pending for DODIG-2025-046 and DODIG-2025-063.

Source: The DoD OIG.

Recommendation Status from Previously Reported Substantiated Investigations

In January 2025, the U.S. Army Reserve Command reported on the actions taken in response to our report, DODIG-2024-128, “Whistleblower Reprisal Investigation: 11th Expeditionary Combat Aviation Brigade, Fort Carson, Colorado,” September 5, 2024. The Command issued the Subject a permanently filed General Officer Memorandum of Reprimand.

In January 2025, the Secretary of the Navy reported on the actions taken in response to our report, DODIG-2025-005, “Report of Investigation: Navy Cyberwarfare Development Group, U.S. Navy, Fort Meade, Maryland,” October 15, 2024. The Secretary of the Navy determined that it would take no action as the Complainant had already been made whole and the Subject had retired from naval service.

In February 2025, the U.S. Army reported on the actions it took in response to our report, DODIG-2024-051, “Whistleblower Reprisal Investigation: U.S. Army Cyber Command, Fort Belvoir, Virginia,” January 31, 2024. The U.S. Army Cyber Command awarded the Complainant full back pay and other miscellaneous costs, \$66,033.25 for attorney fees, and \$238,068.00 in non-compensatory damages. Additionally, the Command removed the Complainant’s termination SF-50 and 2019 performance appraisal from his employment record, restored 56 hours of sick leave and 112 hours of annual leave, and issued the Complainant a Superior Civilian Service Award for his period of service at the U.S. Army Cyber Command.

In February 2025, the U.S. Air Force Reserve Command reported on the actions it took in response to our report, DODIG-2024-132, “Report of Investigation: U.S. Air Force Reserve, 434th Aircraft Maintenance Squadron, Grissom Air Reserve Base, Peru, Indiana,” September 19, 2024. The Command issued the Subject a Letter of Reprimand.

Not Substantiated

WRI closed the remaining 10 investigations in which the whistleblower reprisal or military restriction allegations were not substantiated during the reporting period. Of these 10 investigations, four cases did not involve senior Government employees. The remaining six cases involved a Subject who was a senior Government employee, GS-15 and above (including members of the Senior Executive Service and Senior-level employees), or military officers pay grade O-6 and above.

The following is the summary of the senior official cases not substantiated.

- WRI investigated an allegation that a U.S. Army major general, a U.S. Army colonel, and a U.S. Marine Corps colonel took multiple personnel actions against a U.S. Navy commander in reprisal for making protected communications regarding abuse of authority, violating prohibited personnel practices, violating COVID-19 safety protocols, violating veterans preference, and reprisal to members of his chain of command, the

DoD Standards of Conduct Office, the Secretary of Defense, the DoD Office of Inspector General, and for providing testimony in support of a Merit System Protection Board proceeding. This investigation was initiated in response to a complaint filed with the DoD Hotline.

- WRI investigated an allegation that a Government Grade 15 (GG-15) civil servant threatened to issue a GG-14 civil servant an adverse performance appraisal in reprisal for making protected disclosures regarding a potential security violation to members of her supervisory chain and agency security officials. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- WRI investigated an allegation that a U.S. Navy captain took multiple personnel actions against a U.S. Navy lieutenant commander in reprisal for making protected communications regarding fuel leaks, misuse of Government funds, insubordination, discrimination, and other violations of laws or regulations to members of her chain of command, the Office of the Naval Inspector General, the DoD Office of Inspector General, and members of Congress. This investigation was initiated in response to a complaint filed with the Naval Inspector General.
- WRI investigated an allegation that a U.S. Air Force colonel took multiple personnel actions against a U.S. Army major in reprisal for making protected communications regarding a substantial and specific danger to public health and safety and reprisal to her chain of command, members of Congress, and the DoD Office of Inspector General. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- WRI investigated an allegation that a U.S. Air Force lieutenant general and a U.S. Air Force colonel restricted a U.S. Air Force technical sergeant from lawfully communicating with an Inspector General. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- WRI investigated an allegation that a Senior Executive Service (SES) member and a GG-15 civil servant took multiple personnel actions against a GG-15 civil servant in reprisal for making protected disclosures concerning a failure to properly pay hazardous duty pay to members of his supervisory chain. This investigation was initiated in response to a complaint filed with the DoD Hotline.

Office of Professional Responsibility Investigations

The Office of Professional Responsibility (OPR) investigates allegations of misconduct by DoD OIG employees, and contractors and military personnel supporting the DoD OIG, and develops reports of investigation for management to consider in weighing the appropriateness of taking disciplinary action. During the reporting period, OPR issued one report of investigation. The investigation did not relate to a senior Government employee, GS-15 or above, and did not include an allegation of reprisal. OPR did not refer any cases to the DOJ during the reporting period. OPR includes in the semiannual report all investigations of alleged misconduct by DoD OIG senior Government employees, GS-15 and above and military officers pay grade O-6, and all substantiated allegations of reprisal during the reporting period.

Substantiated

OPR did not complete any investigations of senior Government employees during the reporting period.

Not Substantiated

OPR did not complete any investigations of senior Government employees during the reporting period.

Reprisal

OPR did not substantiate any allegations of reprisal during the reporting period.

OVERSEAS CONTINGENCY OPERATIONS

Upon designation, the DoD IG works with the Department of State and U.S. Agency for International Development (USAID) IGs under the Lead IG framework to ensure comprehensive oversight of all Federal programs and operations conducted in support of an Overseas Contingency Operation (OCO). The DoD IG is the designated Lead IG for Operation Inherent Resolve (OIR) and Operation Enduring Sentinel (OES), and the Special IG for Operation Atlantic Resolve (OAR).

The DoD OIG submitted quarterly reports on each designated OCO to Congress and posted them to the DoD OIG’s public website. The DoD OIG also submitted classified appendixes on all three OCOs to relevant agencies and congressional committees. Click on the report title to read more.

Table 5. OCO Oversight Plans and Quarterly Reports Issued During the Reporting Period

Title	Report Period or Publication Date
Operation Atlantic Resolve (OAR)	October 1, 2024 – December 31, 2024
Operation Inherent Resolve (OIR)	October 1, 2024 – December 31, 2024
Operation Enduring Sentinel (OES)	October 1, 2024 – December 31, 2024

Source: The DoD OIG.

Ukraine Oversight

The DoD OIG issued 13 reports related to Ukraine concerning end-use monitoring, security and accountability controls, maintenance of defense articles provided to Ukraine, and DoD efforts to protect U.S. personnel and operations supporting Ukraine in the conflict. The publicly disclosed reports are specifically annotated in Table 1.

During this reporting period, the DoD OIG updated www.UkraineOversight.gov with the following dynamic dashboards:

- Ukraine Oversight Dashboard: Details completed and ongoing oversight projects managed by the Ukraine Oversight Interagency Working Group.
- Ukraine Oversight Recommendations Dashboard: Compiles recommendations from oversight reports.
- Ukraine Status of Funding Dashboard: Tracks U.S. appropriations for OAR and U.S. Government activities related to Ukraine.

Beyond these dashboards, the website offers current information on investigations, hotline complaint activity, and other relevant topics. These online tools help ensure the American people and their representatives in Congress have a comprehensive understanding of U.S. assistance to Ukraine.



OTHER OVERSIGHT MATTERS

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

Section 804(b) of the Federal Financial Management Improvement Act (FFMIA) requires IGs to report in their Semiannual Reports to Congress if an agency has not met the intermediate target dates established in its remediation plans required by the FFMIA. Section 803(a) requires agencies to implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level. However, in the DoD Agency Financial Report for FY 2024, DoD management stated that the DoD did not comply with section 803(a). Furthermore, DoD management reported that this noncompliance was first identified in FY 2001, and the target correction date is FY 2031. DoD management stated that DoD financial systems did not provide the capability to record financial transactions in compliance with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. General Ledger at the transaction level. Additionally, the DoD OIG discussed DoD FFMIA compliance issues in the DoD OIG Independent Auditor's Reports on FY 2024 and FY 2023 DoD Agency-Wide Financial Statements.

Review of Legislation and Regulations

During the reporting period, the DoD OIG reviewed proposed legislation related to the DoD's programs and operations, worked with the DoD and Congress to amend existing laws, and reviewed proposed legislation at the request of congressional staff and the DoD. Specifically, the DoD OIG was instrumental in the effort to amend section 419(d)(5)(B) of the IG Act (formerly section 8L(d)(5)(B) of the IG Act) to extend the authority to grant competitive status to employees hired under section 419 by the DoD, the Department of State, and USAID Offices of Inspector General to support the Lead Inspector General (Lead IG) mission.

Additionally, during the reporting period, the DoD OIG encountered no obstacles in its oversight efforts.

Best Practices Meetings with the DoD

Office of Management and Budget Memorandum M-22-04, December 3, 2021, promotes Federal accountability through cooperation among agencies and IGs. Consistent with this Memorandum, best practices meetings (formerly known as gold standard meetings) are a model for coordinated oversight designed to provide the DoD with the benefit of lessons learned from prior DoD OIG oversight work that can reduce fraud and improve the effectiveness of new programs. The DoD OIG held no best practices meetings during the reporting period.



Source: iStock.



APPENDIX A: PEER REVIEWS

Peer Reviews of the DoD OIG

The following is a summary of a peer review of the DoD OIG conducted during the reporting period.

Peer Review of the DoD OIG Evaluations Component

The Department of Housing and Urban Development (HUD) OIG conducted a peer review of the DoD OIG Evaluations Component and issued a final external peer review report on March 28, 2025. The HUD OIG concluded that the system of quality control for the DoD OIG Evaluations Component in effect for the year ending September 30, 2024, had been suitably designed and complied with to provide the DoD OIG with reasonable assurance of performing and reporting in conformity with the Blue Book. The review resulted in a pass opinion and no recommendations.

Peer Reviews Conducted by the DoD OIG

The DoD OIG performed one peer review during the reporting period. No DoD audit agencies received a failed opinion or were overdue for an external peer review.

External Peer Review of Defense Commissary Agency Internal Review Office (DODIG-2025-077)

The DoD OIG reviewed the system of quality control for the Defense Commissary Agency Internal Review Office in effect for the 3-year period ended January 31, 2024. The Defense Commissary Agency Internal Review Office received an external peer review rating of pass with deficiencies. The System Review Report identified two deficiencies in the areas of policies and procedures, and reporting. The System Review Report included three recommendations. As of March 31, 2025, one recommendation is closed, and two recommendations are resolved but open.

APPENDIX B: CONTRACT AUDITS

Final Completed Contract or Contract-Related Audits Containing Significant Findings

During the reporting period, the DoD OIG and the Defense Contract Audit Agency (DCAA) each issued five final, completed contract audit reports to contracting activities containing significant audit findings.

DoD OIG

Report No. DODIG-2025-009	Date: October 25, 2024
Subject: Audit of C-17 Spare Parts Pricing	
Reported: \$992,856 in Questioned Costs	
The DoD OIG determined that the Air Force did not always pay reasonable prices for C-17 spare parts, in accordance with the Federal Acquisition Regulation, such as the lavatory soap dispenser, which was a 7,943-percent markup or more than 80 times the commercially available cost. Specifically, for the 46 spare parts reviewed, the Air Force paid fair and reasonable prices for 9 spare parts (20 percent), valued at \$20.3 million; the DoD OIG could not determine whether the Air Force paid fair and reasonable prices for 25 spare parts (54 percent), valued at \$22.2 million; and the Air Force did not pay fair and reasonable prices for 12 spare parts (26 percent), valued at \$4.3 million. In addition, the DoD did not provide clear guidance to the contracting officer to verify the accuracy of the bill of materials before negotiation or to review invoices for allowable, allocable, and reasonable costs before payment. As a result, the Air Force overpaid \$992,856 for 12 spare parts on the Globemaster III Integrated Sustainment Program (GISP) and G3 performance-based logistics contracts from FYs 2018 through 2022.	

Report No. DODIG-2025-017	Date: November 5, 2024
Subject: Audit of Cost Increases and Schedule Delays of Military Construction Projects Managed by Naval Facilities Engineering Systems Command	
The DoD OIG determined that the U.S. Naval Facilities Engineering Systems Command (NAVFAC) officials faced challenges on several military construction (MILCON) projects. The DoD OIG reviewed a nonstatistical sample of five MILCON projects originally valued at a total of \$327.5 million from four Component Commands. Specifically, NAVFAC officials experienced—and continue to experience—cost increases and schedule delays. NAVFAC officials, in some instances, attempted to mitigate additional cost increases and delays by implementing corrective actions during the execution of the MILCON projects. However, NAVFAC officials did not always share lessons learned across Component Commands. As a result of the issues encountered, NAVFAC officials had a total of \$63.3 million (19 percent) in cost increases over award amounts and schedule delays ranging from 383 days to 1,563 days (more than 4 years) for the five projects reviewed. Delays in MILCON projects, such as the construction of research laboratories, maintenance hangars, utility networks, support facilities, and ammunition supply points, hinder readiness and DoD officials’ ability to meet certain National Defense Strategy goals.	

Report No. DODIG-2025-057	Date: January 8, 2025
Subject: Audit of Cost Increases and Schedule Delays of Army Military Construction Projects Managed by the U.S. Army Corps of Engineers	
<p>The DoD OIG determined that the U.S. Army Corps of Engineers (USACE) officials faced challenges on several MILCON projects. The DoD OIG reviewed a nonstatistical sample of four MILCON projects originally valued at a total of \$248.5 million from four USACE districts. Specifically, USACE officials experienced—and continue to experience—cost increases and schedule delays. USACE officials attempted to mitigate additional cost increases and schedule delays by implementing corrective actions during the execution of the MILCON projects. In some instances, USACE officials adjusted processes to mitigate potential cost increases and delays for future MILCON projects. However, USACE officials did not always share lessons learned across USACE districts. As a result of the issues encountered, USACE officials incurred \$19.6 million (8 percent) in total increased contract costs and schedule delays ranging from 120 to 847 days for the four MILCON projects we reviewed. Delays in Army MILCON projects, such as the construction of maintenance shops and training and information facilities, hinder the Army's ability to perform necessary maintenance of vehicles and tactical equipment or train future leaders and critical cybersecurity specialists.</p>	
Report No. DODIG-2025-059	Date: January 17, 2025
Subject: Audit of the Army's Management of Undefined Contract Actions Awarded to Provide Ukraine Assistance	
<p>The DoD OIG determined that Army contracting personnel did not manage 18 (75 percent) out of 24 undefined contract actions (UCAs) reviewed in accordance with Federal and DoD policies. While Army contracting personnel generally awarded the UCAs and obligated the funds in accordance with Federal and DoD policies, Army contracting personnel did not obtain qualifying proposals by the dates required in the definitization schedules for 12 (67 percent) of the 18 UCAs, totaling \$4.9 billion in initial not to exceed values; did not definitize UCAs within 180 days of receiving qualifying proposals from contractors for 12 (67 percent) of the 18 UCAs, totaling \$4.2 billion in initial not to exceed values; and did not comply with DoD requirements related to adjusting profit for 7 (54 percent) of the 13 definitized UCAs, totaling \$1.2 billion in initial not to exceed values. As a result of Army contracting personnel's noncompliance with Federal and DoD requirements when managing UCAs awarded to assist Ukraine, the DoD took on unnecessary financial risk. During the undefined periods, the DoD incurred most of the cost of the contracts and risked paying increased costs. In addition, without adequate procedures to assess incurred costs and adjust profit rates for contract risk to reflect incurred costs during definitization, contractors have little incentive to control costs and provide timely qualifying proposals, creating a potential for wasted taxpayer dollars.</p>	
Report No. DODIG-2025-070	Date: February 18, 2025
Subject: Management Advisory: Potential Patient Safety and Payment Integrity Concerns Regarding TRICARE Services and Items That Were Not Intended for TRICARE Beneficiaries of Certain Ages	
Report: \$27.3 Million in Questioned Costs	
<p>The DoD OIG identified that the TRICARE East and West Region managed care support contractors (MCSCs) paid approximately \$1 million from FY 2019 to FY 2023 for 7,444 services and items provided to TRICARE beneficiaries who did not meet age limits established in the Defense Health Agency (DHA) age limits list. The MCSCs paid for services and items for TRICARE beneficiaries who were well outside of the DHA-established upper and lower age limits. The DoD OIG also identified more than 20,000 questionable payments for services and items, valued at \$26.3 million, for which the DHA-established age limits list did not match guidance published by the American Medical Association and Centers for Medicare and Medicaid Services. As a result, TRICARE claims data showed that the TRICARE East and West Region MCSCs paid \$26.3 million in questionable payments for pediatric enteral formula—designed for children 13 and under—that was provided to TRICARE beneficiaries who were 14 years and older on more than 20,000 occasions.</p>	

DCAA

Audit Report No. 20251790000119	Date: November 27, 2024
Subject: Independent Audit Report on Direct Labor Rates, Hours, and Amounts in Readiness & Sustainment's Contract Disputes Act Certified Claim Under Proposal	
Prepared for: Air Force Installation Contracting Center	
Report: \$10.1 Million in Total Questioned Costs	
Defense Contract Audit Agency (DCAA) identified \$10.1 million in questioned costs related direct labor costs. DCAA's significant findings included \$10.1 million in questioned costs related to direct labor costs in the incorrect Contract Line-Item Number (CLIN) that were not subject to the Economic Price Adjustments clause in noncompliance with Federal Acquisition Regulation (FAR) 31.201-2, Determining Allowability.	
Audit Report No. 20231790002970	Date: January 15, 2025
Subject: Independent Audit Report on Guided Missile Direct Material Costs	
Prepared for: Department of the Navy	
Report: \$45.5 Million Total Questioned Costs	
DCAA identified \$45.5 million in questioned costs related to FY 2022 flexibly priced direct material costs. DCAA's significant findings included \$45.5 million in questioned costs related to direct material costs due to the contractor not providing or maintaining adequate documentation to support price reasonableness in noncompliance with FAR 31.201-2, Determining Allowability and FAR 31.201-3, Determining Reasonableness.	
Audit Report No. 20231710001590	Date: January 31, 2025
Subject: Independent Audit Report on Proposed Amounts in Fixed Total Cost Basis Termination Settlement Proposal	
Prepared for: United States Army Corps of Engineers	
Report: \$25.4 Million Total Questioned Costs	
DCAA identified \$25.4 million in questioned costs related to Direct Materials, Direct Labor, Other Direct Costs, Indirect Costs, and Profit. DCAA's significant findings included \$1.8 million related to General & Administrative (G&A) pool and base costs related to the application of an annual G&A rate versus a 3-year average G&A rate in noncompliance with FAR 31.203(g)(2), Indirect costs. Other significant findings included \$2 million in related to proposed employer payroll taxes with a lack of proof of payment in noncompliance with FAR 31.201-2(d), Determining Allowability.	
Audit Report No. 20214200000110	Date: January 31, 2025
Subject: Independent Audit Report on Contract Compliance with Truth in Negotiations Act	
Prepared for: Naval Air Station Command	
Report: \$30 Million Recommended Price Adjustment	
DCAA identified a \$30 million recommended price adjustment due to the contractor's material noncompliance with the requirements of 10 U.S.C. Chapter 271, Truthful Cost or Pricing Data (Truth in Negotiations). DCAA found that the contractor's cost or pricing data existed that was not adequately disclosed to the Government, resulting in an increase in contract price. As a result, DCAA recommended adjustments of \$27 million in direct material and \$3 million in profit.	

Audit Report No. 20241710001240	Date: February 14, 2025
Subject: Independent Audit Report on Proposed Amounts in Termination Settlement Proposal	
Prepared for: Department of the Navy	
Report: \$13.5 Million Total Questioned Costs	
<p>DCAA identified \$13.5 million in questioned costs related to direct materials, equipment, profit, and rental costs. DCAA's significant findings included \$6 million related to equipment costs, which exceeded the normal ownership costs rented from an affiliated entity and claimed to use market rates instead of providing accounting supporting data in noncompliance with FAR 31.205-36(b)(3), Rental costs. Other significant findings included \$1.5 million in questioned costs related to specific material items that had been disposed of during the performance period of the contract, which was understated as the amount included in the amount of \$0, in noncompliance with FAR 31.201-2(d), Determining Allowability.</p>	

Contract Audits and Information

During the reporting period, the Defense Contract Audit Agency (DCAA) completed 844 contract audits.

Type of Audit ¹	Reports Issued	Dollars Examined (in Millions)	Questioned Costs ² (in Millions)	Funds Put to Better Use (in Millions)
Incurred Costs, Operations Audits, Special Audits	489	\$381,781.6	\$207.0	— ³
Forward Pricing Proposals	223	37,801.7	—	\$4,045.8 ⁴
Cost Accounting Standards	130	35.7	0.1	—
Defective Pricing	2	— ⁵	29.6	—
Total	844	\$419,619.0	\$236.7	\$4,045.8

Note: This schedule represents DCAA contract audit reports issued during the 6-month period ending March 31, 2025. This schedule includes any audits that the DCAA performed on a reimbursable basis for other government agencies and the associated statistics may also be reported in other OIGs' Semiannual Reports to Congress. Both "Questioned Costs" and "Funds Put to Better Use" represent potential cost savings. Because of limited time between availability of management information system data and legislative reporting requirements, there is minimal opportunity for the DCAA to verify the accuracy of reported data. Accordingly, submitted data is subject to change based on subsequent DCAA authentication. The total number of assignments completed during the 6-month period ending March 31, 2025, was 3,837. Some completed assignments do not result in a report issued because they are part of a larger audit or because the scope of the work performed does not constitute an audit or attestation engagement under generally accepted government auditing standards, so the number of audit reports issued is less than the total number of assignments completed.

¹ This schedule represents audits performed by the DCAA summarized into four principal categories, which are defined as:

Incurred Costs – Audits of direct and indirect costs charged to Government contracts to determine that the costs are reasonable, allocable, and allowable as prescribed by the Federal Acquisition Regulation, Defense Federal Acquisition Regulation Supplement, and provisions of the contract. Also included under incurred cost audits are Operations Audits, which evaluate a contractor's operations and management practices to identify opportunities for increased efficiency and economy; and Special Audits, which include audits of terminations and claims.

Forward Pricing Proposals – Audits of estimated future costs of proposed contract prices, proposed contract change orders, costs for re-determinable fixed-price contracts, and costs incurred but not yet covered by definitized contracts.

Cost Accounting Standards – A review of a contractor's cost impact statement required due to changes to disclosed practices, failure to consistently follow a disclosed or established cost accounting practice, or noncompliance with a cost accounting standard regulation.

Defective Pricing – A review to determine whether contracts are based on current, complete, and accurate cost or pricing data (the Truth in Negotiations Act).

² Questioned costs represent costs that the DCAA has questioned because they do not comply with rules, regulations, laws, or contractual terms.

³ Represents recommendations associated with Operations Audits where the DCAA has presented to a contractor that funds could be used more effectively if management took action to implement cost reduction recommendations.

⁴ Represents potential cost reductions that may be realized during contract negotiations.

⁵ Defective pricing dollars examined are not reported because the original value was included in the audits associated with the original forward pricing proposals.

Source: The DoD OIG using DCAA data.

Status of Action on DCAA's Post-Award Contract Audits

This appendix fulfills the requirement in DoD Instruction 7640.02, Enclosure 2, Section (1)(d).

Reports	Number of Reports	Costs Questioned ⁶ (in Millions)	Cost Sustained ⁷ (in Millions)
Open Reports:			
Within Guidelines ¹	162	\$212.9	N/A
Overage greater than 6 months ²	684	\$4,280.4	N/A
Overage greater than 12 months ³	295	\$2,128.2	N/A
Under Criminal Investigation ⁴	37	\$39.6	N/A
In Litigation ⁵	236	\$2,405.0	N/A
Total Open Reports	1,414	\$9,066.1	N/A
Dispositioned (Closed) Reports	587	\$887.7	\$228.2 (26%) ⁸
All Reports	2,001	\$9,954	N/A

Note: We are reporting on the status of significant post-award contract audits in accordance with DoD Instruction 7640.02, "Policy for Follow-up on Contract Audit Reports," April 15, 2015. The data in the table represents the status of DCAA post-award reports, including reports on incurred costs, defective pricing, equitable adjustments, accounting and related internal control systems, and Cost Accounting Standard non-compliances. The DoD Components provided the data. We have not verified the accuracy of the provided data.

¹ Contracting officers assigned to take action on these reports met the resolution and disposition time frames established by Office of Management and Budget (OMB) Circular A-50, "Audit Follow-up," and DoD Instruction 7640.02. OMB Circular A-50 and DoD Instruction 7640.02 require that contracting officers resolve audit reports within 6 months. Generally, contracting officers resolve an audit when they determine a course of action that they document in accordance with agency policy. DoD Instruction 7640.02 also requires that a contracting officer disposition an audit report within 12 months. Generally, contracting officers disposition a report when they negotiate a settlement with the contractor, or they issue a final decision pursuant to the Disputes Clause.

² Contracting officers have not resolved these overage reports within the 6-month resolution requirement.

³ Contracting officers have not dispositioned these overage reports within the 12-month disposition requirement.

⁴ Contracting officers have deferred action on these reports until a criminal investigation is complete.

⁵ Contracting officers have deferred action on these reports until related ongoing litigation is complete.

⁶ Costs Questioned represents the amount of audit exception, potential cost avoidance, or recommended price adjustment in the audit report. Values may also not sum to total due to rounding.

⁷ Costs Sustained represents the questioned costs, potential cost avoidance, or recommended price adjustment sustained by contracting officers. Contracting officers report Cost Sustained when they disposition a report.

⁸ For the 6-month period ended March 31, 2025, contracting officers sustained \$228.2 million (26 percent) of the \$887.7 million questioned in the dispositioned reports. The 26 percent sustention rate is equal to the 26 percent rate reported for the 6-month period ended September 30, 2024.

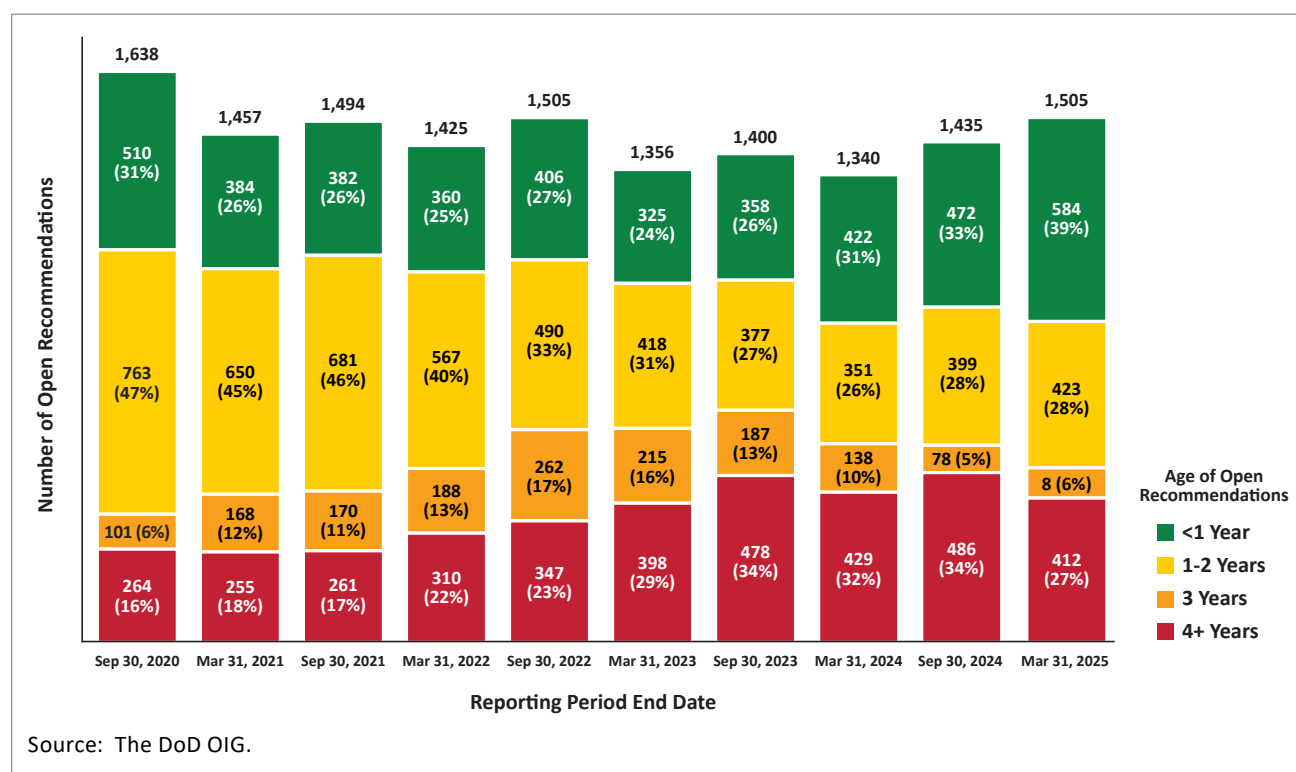
Source: The DoD OIG using data from the DoD Contract Audit Follow-up System and DoD Component supplemental data.

APPENDIX C: OPEN MATTERS FROM PRIOR REPORTING PERIODS

Open Recommendations for Previous and Current Reporting Periods

This graph shows, by reporting period, the number of open recommendations and the age of those open recommendations. The graph covers 10 semiannual reporting periods, from September 2020 through March 2025.

Figure 4. Number and Age of Open Recommendations for Semiannual Reporting Periods from September 30, 2020 through March 31, 2025



Recommendations Made Before the Reporting Period for Which Corrective Action Had Not Been Completed as of March 31, 2025

The DoD OIG maintains a listing of all open DoD OIG recommendations on its website at www.dodig.mil/Open-Recommendations/.

Statistical Tables Regarding Management Decisions and Final Actions

These statistical tables show management decisions and final actions on DoD OIG Reports as of March 31, 2025.

Management Decisions

The DoD made management decisions on 75 DoD OIG audit and evaluation reports and advisories. A management decision is defined in 5 U.S.C. § 405(a)(3) as “the evaluation by management of an establishment of the findings and recommendations included in an audit [or evaluation] report and the issuance of a final decision by management concerning its response to such findings and recommendations,” including actions management agreed to take.

	Report	Disallowed Costs	Funds to Be Put to Better Use
1	DODIG-2021-095, “Audit of Accounting Corrections on the SF 1081,” June 25, 2021	\$0	\$0
2	DODIG-2020-068, “Evaluation of the DoD’s Management of Land-Based Water Resources to Support Operations,” May 9, 2023	\$0	\$0
3	DODIG-2024-033, “Management Advisory: Concerns with Access to Care and Staffing Shortages in the Military Health System,” November 29, 2023	\$0	\$0
4	DODIG-2024-052, “Evaluation of the DoD’s Implementation of the NATO Policy on Preventing and Responding to Sexual Exploitation and Abuse,” February 5, 2024	\$0	\$0
5	DODIG-2024-072, “Evaluation of DoD Financial Responsibility Reviews on Prospective DoD Contractors,” March 29, 2024	\$0	\$0
6	DODIG-2024-083, “Audit of the Army’s Management of Army Prepositioned Stock-5 Equipment,” May 20, 2024	\$0	\$0
7	DODIG-2024-096, “Audit of Financial Improvement and Audit Remediation Contracts for DoD Component,” June 13, 2024	\$0	\$0
8	DODIG-2024-097, “Evaluation of the DoD’s Accountability of Lost or Destroyed Defense Articles Provided to Ukraine Requiring Enhanced End-Use Monitoring,” June 24, 2024	\$0	\$0
9	DODIG-2024-100, “Audit of Climate Change Adaptation and Facility Resilience at Military Installations in California,” June 21, 2024	\$0	\$0
10	DODIG-2024-108, “Management Advisory: Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract Invoice Oversight,” July 15, 2024	\$29,772	\$0
11	DODIG-2024-111, “Evaluation of a Classified Program 3 FY23,” July 18, 2024	\$0	\$0
12	DODIG-2024-125, “Audit of Munitions Storage in Bahrain,” September 4, 2024	\$0	\$0
13	DODIG-2024-130, “Evaluation of the DoD’s Tracking and Accountability of Presidential Drawdown Equipment Provided to Taiwan,” September 11, 2024	\$0	\$0
14	DODIG-2024-137, “Evaluation of the Air Force’s Actions to Sustain the Minuteman III Intercontinental Ballistic Missile (ICBM),” September 18, 2024	\$0	\$0
15	DODIG-2025-001, “Audit of Space Force’s Implementation of Software Assurance for the Next Generation Overhead Persistent Infrared Program,” October 4, 2024	\$0	\$0
16	DODIG-2025-002, “Audit of DoD Maintenance of Military Equipment Provided in Support of Ukraine,” October 8, 2024	\$0	\$0
17	DODIG-2025-003, “Management Advisory: Timeliness of Public Financial Disclosure Reports of Senior DoD Officials,” October 10, 2024	\$0	\$0
18	DODIG-2025-004, “Audit of Accountability Controls for Defense Items Transferred to Ukraine Through Slovakia,” October 11, 2024	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
19	DODIG-2025-006, “Follow-up Evaluation of Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group–Ukraine and Its Subordinate Commands,” October 11, 2024	\$0	\$0
20	DODIG-2025-007, “Audit of the DoD’s Execution of Funds to Assist Ukraine,” October 18, 2024	\$0	\$0
21	DODIG-2025-008, “Evaluation of Medical Care Provided to Navy Sea, Air, and Land (SEAL) Candidates,” October 22, 2024	\$0	\$0
22	DODIG-2025-014, “Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2024 and FY 2023,” November 1, 2024	\$0	\$0
23	DODIG-2025-015, “Transmittal of the Independent Auditor’s Reports on the U.S. Special Operations Command Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2024 and FY 2023,” November 1, 2024	\$0	\$0
24	DODIG-2025-016, “Transmittal of the Independent Auditor’s Reports on the U.S. Air Force Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs Financial Statements and Related Notes for FY 2024 and FY 2023,” November 1, 2024	\$0	\$0
25	DODIG-2025-017, “Audit of Cost Increases and Schedule Delays of Military Construction Projects Managed by Naval Facilities Engineering Systems Command,” November 5, 2024	\$0	\$0
26	DODIG-2025-018, “Audit of the Test and Evaluation for CH-53K Helicopter Survivability,” November 6, 2024	\$0	\$0
27	DODIG-2025-019, “Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania,” November 12, 2024	\$0	\$0
28	DODIG-2025-020, “Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency General Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
29	DODIG-2025-021, “Transmittal of the Independent Auditor’s Reports on the Defense Logistics Agency Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
30	DODIG-2025-022, “Transmittal of the Independent Auditor’s Reports on the DoD Military Retirement Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
31	DODIG-2025-023, “Transmittal of the Independent Auditor’s Report on the U.S. Department of the Army General Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
32	DODIG-2025-024, “Transmittal of the Independent Auditor’s Report on the U.S. Department of the Army Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
33	DODIG-2025-025, “Transmittal of the Independent Auditor’s Reports on the U.S. Army Corps of Engineers–Civil Works Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
34	DODIG-2025-026, “Transmittal of the Independent Auditor’s Report on the U.S. Transportation Command Transportation Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
35	DODIG-2025-027, “Transmittal of the Independent Auditor’s Reports on the Defense Information Systems Agency General Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
36	DODIG-2025-028, “Transmittal of the Independent Auditor’s Reports on the Defense Information Systems Agency Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
37	DODIG-2025-029, “Transmittal of the Independent Auditor’s Report on the Defense Security Cooperation Agency Security Assistance Accounts Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
38	DODIG-2025-030, “Transmittal of the Independent Auditor’s Report on the U.S. Navy General Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
39	DODIG-2025-031, “Transmittal of the Independent Auditor’s Reports on the Department of the Navy Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
40	DODIG-2025-032, “Transmittal of the Independent Auditor’s Reports on the Department of the Air Force General Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
41	DODIG-2025-033, “Transmittal of the Independent Auditor’s Reports on the Department of the Air Force Working Capital Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
42	DODIG-2025-034, “Transmittal of the Independent Auditor’s Reports on the Defense Health Program Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
43	DODIG-2025-035, “Transmittal of the Independent Auditor’s Reports on the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
44	DODIG-2025-036, “Transmittal of the Independent Auditor’s Reports on the Defense Health Agency–Contract Resource Management Financial Statements and Related Notes for FY 2024 and FY 2023,” November 8, 2024	\$0	\$0
45	DODIG-2025-037, “Evaluation of the Accountability of Presidential Drawdown Authority Defense Item Deliveries to Ukraine,” November 15, 2024	\$0	\$0
46	DODIG-2025-039, “Evaluation of the Effectiveness of the Chief Digital and Artificial Intelligence Office’s Artificial Intelligence Governance and Acquisition Process,” November 14, 2024	\$0	\$0
47	DODIG-2025-040, “Independent Auditor’s Reports on the DoD FY 2024 and FY 2023 Financial Statements,” November 15, 2024	\$0	\$0
48	DODIG-2025-041, “Audit of the DoD’s Management of Air Quality Issues at Camp Lemonnier, Djibouti,” November 20, 2024	\$0	\$0
49	DODIG-2025-042, “Evaluation of the DoD’s Handling, Controlling, and Accounting of Controlled Cryptographic Items,” November 19, 2024	\$0	\$0
50	DODIG-2025-043, “Audit of Actions to Increase Diversity in DoD-Funded Science, Technology, Engineering, and Mathematics Education Programs,” November 21, 2024	\$0	\$0
51	DODIG-2025-045, “Evaluation of the DoD’s Health, Safety, and Environmental Hazard Identification and Remediation in Military Housing,” November 20, 2024	\$0	\$0
52	DODIG-2025-047, “Follow-up Evaluation of Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End Use Monitoring,” December 2, 2024	\$0	\$0
53	DODIG-2025-048, “Annual Report to Congress Pursuant to FY 2021 NDAA, Section 554,” November 27, 2024	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
54	DODIG-2025-049, "Summary External Peer Review of the Army Audit Agency," December 5, 2024	\$0	\$0
55	DODIG-2025-050, "Follow up Evaluation of Enhanced End Use Monitoring of Defense Articles Provided to Ukraine," December 9, 2024	\$0	\$0
56	DODIG-2025-051, "Evaluation of the Accountability Controls for Seaports of Debarkation in the U.S. European Command Area of Responsibility," December 10, 2024	\$0	\$0
57	DODIG-2025-052, "Audit of the Navy's Accelerated Promotion Programs," December 12, 2024	\$0	\$0
58	DODIG-2025-054, "Management Advisory: Review of the DoD's Roles and Responsibilities for Facilitating the Delivery of Humanitarian Aid to Gaza Through the Maritime Corridor," December 17, 2024	\$0	\$0
59	DODIG-2025-055, "Audit of Munitions Storage in Alaska, Hawaii, and Japan," December 18, 2024	\$0	\$0
60	DODIG-2025-057, "Audit of Cost Increases and Schedule Delays of Army Military Construction Projects Managed by the U.S. Army Corps of Engineers," January 8, 2025	\$0	\$0
61	DODIG-2025-059, "Audit of the Army's Management of Undefinitized Contract Actions Awarded to Provide Ukraine Assistance," January 17, 2025	\$0	\$0
62	DODIG-2025-060, "Audit of the DoD Government Travel Charge Card Program: The Visa IntelliLink Compliance Management System," January 21, 2025	\$0	\$0*
63	DODIG-2025-061, "Management Advisory: Evaluation of a Classified Program FY 24-2," January 15, 2025	\$0	\$0
64	DODIG-2025-064, "Evaluation of the U.S. Special Operations Command Europe's Military Information Support Operations," February 10, 2025	\$0	\$0
65	DODIG-2025-065, "Transmittal of the Independent Auditor's Report on the U.S. Marine Corps General Fund Financial Statements and Related Notes for FY 2024 and FY 2023," February 3, 2025	\$0	\$0
66	DODIG-2025-067, "Management Advisory: Naval Special Warfare Command Should Relocate, Reschedule, or Cancel Navy Sea, Air, and Land (SEAL) Candidate Water Training When Water Bacteria Levels Exceed State Safety Standards," February 7, 2025	\$0	\$0
67	DODIG-2025-068, "Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict," February 10, 2025	\$0	\$0
68	DODIG-2025-071, "Audit of Cyber Vulnerabilities Impacting Defense Critical Infrastructure," February 21, 2025	\$0	\$0
69	DODIG-2025-072, "Transmittal of the Independent Auditor's Reports on the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements and Related Notes for FY 2024," February 21, 2025	\$0	\$0
70	DODIG-2025-073, "Evaluation of DoD's Efforts Under the Enhanced Defense Cooperation Agreement with the Republic of the Philippines," February 28, 2025	\$0	\$0
71	DODIG-2025-074, "Part 1. Understanding the Results of the Audit of the FY 2024 DoD Financial Statements," February 28, 2025	\$0	\$0
72	DODIG-2025-075, "Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces," March 10, 2025	\$0	\$0
73	DODIG-2025-079, "Evaluation of DoD's Voting Assistance Programs for Calendar Year 2024," March 18, 2025	\$0	\$0
74	DODIG-2025-080, "Management Advisory: Timeliness of Performance Evaluations for Contracts Supporting the DoD's Building Partner Capacity Efforts," March 28, 2025	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
75	DODIG-2025-081, "Audit of Storage of U.S. Army Prepositioned Stocks in Belgium and the Netherlands," March 31, 2025	\$0	\$0
	Total	\$29,772	\$0

Source: The DoD OIG.

The DoD did not make management decisions on 19 audit and evaluation reports and advisories.

	Report
1	DODIG-2022-077, "Evaluation of Integrated Undersea Surveillance System Capabilities," March 28, 2022
2	DODIG-2024-084, "Management Advisory: The DoD's FY 2023 Compliance with Federal Information Security Modernization Act of 2014," May 21, 2024
3	DODIG-2024-138, "Evaluation of a Classified Program 2," September 24, 2024
4	DODIG-2024-140, "Management Advisory: The DoD Should Analyze the Use of Barcode Scanners for Conducting Inventories of Defense Articles Requiring Enhanced End-Use Monitoring," September 27, 2024
5	DODIG-2025-009, "Audit of C-17 Spare Parts Pricing," October 25, 2024
6	DODIG-2025-011, "Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy's Red Hill Bulk Fuel Storage Facility," November 8, 2024
7	DODIG-2025-012, "Evaluation of DoD Actions Related to the Red Hill Bulk Fuel Storage Facility's Contamination of the Joint Base Pearl Harbor-Hickam Community Water System," November 8, 2024
8	DODIG-2025-013, "Management Advisory: Concerns with the Navy's Handling of Incidents Involving Aqueous Film-Forming Foam at Joint Base Pearl Harbor-Hickam," November 8, 2024
9	DODIG-2025-038, "Audit of the Planning and Execution of USINDOPACOM Offensive Cyberspace Operations," November 13, 2024
10	DODIG-2025-044, "Management Advisory: Improvements Needed in DoD's Planning for and Use of SSAE 18 Engagements," November 22, 2024
11	DODIG-2025-053, "Audit of Cybersecurity of DoD Classified Mobile Devices," December 13, 2024
12	DODIG-2025-056, "Audit of the DoD's Process for Authorizing Third-Party Organizations to Perform Cybersecurity Maturity Model Certification 2.0 Assessments," January 10, 2025
13	DODIG-2025-062, "Evaluation of Incurred Cost Audits Performed by Non-Federal Auditors for Compliance with the Government Auditing Standards," January 21, 2025
14	DODIG-2025-066, "Joint Audit of Security Controls over Coast Guard Systems Operating on the Department of Defense Information Network," February 7, 2025
15	DODIG-2025-069, "Management Advisory: Army's Future Soldier Preparatory Course Places Trainees at Increased Risk of Adverse Health Effects," February 18, 2025
16	DODIG-2025-070, "Management Advisory: Potential Patient Safety and Payment Integrity Concerns Regarding TRICARE Services and Items That Were Not Intended for TRICARE Beneficiaries of Certain Ages," February 18, 2025
17	DODIG-2025-076, "Audit of the Lower Tier Air and Missile Defense Sensor Program's Pathway Transition," March 11, 2025
18	DODIG-2025-077, "External Peer Review of the Defense Commissary Agency Internal Review Office," March 11, 2025
19	DODIG-2025-078, "Audit of End-Use Monitoring of Defense Articles Transferred to U.S. Southern Command Partner Nations," March 14, 2025

Source: The DoD OIG.

Final Actions

The table shows the status of DoD management actions on DoD OIG-issued audit and evaluation reports and the total dollar value of recommendations with disallowed costs and funds to be put to better use.

Status	Disallowed Costs	Funds to Be Put to Better Use
Final action was taken on 70 audit and evaluation reports during the reporting period	\$0	\$0
(i) Dollar value of disallowed costs	\$393,286	
(ii) Dollar value of costs not disallowed	\$7,145,952	
(iii) Dollar value of disallowed costs and funds to be put to better use not yet recovered or written off by management	\$873,637	\$0
(iv) Dollar value of recommendations that were completed	\$0	\$0 ¹
(v) Dollar value of recommendations that management concluded should not or could not be implemented or completed	\$0	\$0
No final action had been taken on 316 audit and evaluation reports by the end of the reporting period ²	\$6,267,889,975 ³	\$3,834,878,605 ⁴

¹ The full amount of funds to be put to better use achieved is not being reported as it contained amounts that are Controlled Unclassified Information.

² Total value of disallowed costs and funds to be put to better use cannot be determined until the recommended management actions are completed.

³ Of the 316 open reports, there were 16 reports with estimated monetary benefits of \$6.3 billion in questioned costs. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

⁴ Of the 316 open reports, there were 10 reports with estimated monetary benefits of \$3.8 billion in funds that could be put to better use. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

Final Action – The completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit or evaluation report. In the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

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

Funds to be Put to Better Use – Funds that could be used more efficiently if management of an entity took actions to start and complete the recommendation, including (1) reductions in outlays; (2) de-obligation of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the operations of the entity, a contractor, or grantee; (5) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (6) any other savings that specifically are identified.

Source: The DoD OIG.

Statements for Recommendations Made Before the Reporting Period for Which Final Action Had Not Been Taken as of March 31, 2025

We excluded 85 reports because a management decision was made in the past year, or a management decision had not been made as of March 31, 2025. We also excluded one report that is under judicial appeal. The dollar values of questioned costs and funds that could be put to better use are noted, as applicable. For summaries that do not include an estimated completion date, the Principal Action Office did not provide a date.

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

Reason Action Not Completed: The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, established five disbursement cash accounts but has not provided evidence to support that it has been documenting cash balances held outside of the U.S. Treasury. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, established a working group with the Office of Management and Budget, the U.S. Treasury, and the Defense Finance and Accounting Service to address these recommendations and additional concerns. The working group took action, but it has not completed all four phases of its plan, which includes revising DoD Financial Management Regulation 7000.14, volume 5, to reflect the U.S. Treasury guidance memorandum, “DoD Accounting for Funds Held Outside of Treasury Guidance (FPM24-10),” June 27, 2024, on ensuring proper accountability, reporting, and auditability over funds held outside of the U.S. Treasury.

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

Report: D-2011-060, Marine Corps Inventory of Small Arms Was Generally Accurate but Improvements Are Needed for Related Guidance and Training, 4/22/2011

Reason Action Not Completed: The Marine Corps issued Marine Administrative Message 329/21 on July 7, 2021, to address arms, ammunition, and explosives physical security policy; provide small arms accountability guidance; and identify required training and education. However, the Marine Corps has not updated Marine Corps Order 5530.14A, “Marine Corps Physical Security Program Manual,” June 5, 2009, to ensure it is consistent with Marine Corps Order 8300.1D, “Marine Corps Serialized Small Arms/Light Weapons Accountability Program (MCSSAAP),” February 16, 2012. Estimated completion date is May 30, 2025.

Principal Action Office: Marine Corps

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

Reason Action Not Completed: The F-35 Joint Program Office has not developed or maintained a list of all foreign developed software or all documentation of third-party testing approvals.

Principal Action Office: F-35 Joint Program Office

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

Reason Action Not Completed: The Army continues to work with stakeholders to revise Army Regulation 40-68 to align with supervision requirements set forth in Federal Acquisition Regulation subpart 37.4, “Nonpersonal Health Care Services.” Estimated completion date is April 30, 2026

Principal Action Office: Army

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

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2013-130, Army Needs to Improve Controls and Audit Trails for the General Fund Enterprise Business System Acquire-to-Retire Business Process, 9/13/2013

Reason Action Not Completed: The Business Intelligence team within the General Fund Enterprise Business System (GFEBS) is coordinating with the product director and key stakeholders to finalize the methodology and document the requirements, fields, and variables necessary for developing the Real Property Asset Management Business Intelligence report. The Army is executing a 3-year plan to validate the Accountable Property System of Record

data for all real property assets. An independent public accounting firm closed Notice of Findings and Recommendations GG-2022-15 during FY 2023; however, a material amount of the real property universe balance continues to come from the Planning Resources for Infrastructure Development and Evaluation (PRIDE) database instead of GFEBS. In addition, the independent public accounting firm reissued Notice of Findings and Recommendations GG-2023-23 in FY 2024 as GG-2024-25, Real Property Population Invalid Items, which identifies data quality issues with the real property population.

Principal Action Office: Army

Report: DODIG-2014-049, DoD Considered Small Business Innovation Research Intellectual Property Protections in Phase III Contracts, but Program Improvements Are Needed, 3/27/2014

Reason Action Not Completed: On December 18, 2024, Defense Federal Acquisition Regulation Supplement final rule (Case D2019-D043) was published in the Federal Register to implement the data-rights portions of the Small Business Innovation Research Program and Small Business Technology Transfer Program Policy Directives. The Small Business and Technology Partnerships Office will work with Defense Pricing, Contracting, and Acquisition Policy to make the DoD Small Business Innovation Research/Small Business Technology Transfer community aware that the change is in effect and ready for implementation and provide further guidance on the notification requirements.

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

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

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security continues to update DoD Manual 5200.02, "Procedures for the DoD Personnel Security Program (PSP)," October 29, 2020. Estimated completion date is March 31, 2025. The DoD Office of General Counsel continues the process of updating and reissuing DoD Directive 5220.6, "Defense Industrial Personnel Security Clearance Review Program," April 4, 1999, to make it compliant with the requirements of DoD Instruction 5025.01, "DoD Directives Program," September 26, 2012, for accuracy and currency. Estimated completion date is March 31, 2025.

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

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

Reason Action Not Completed: The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) has not configured the General Fund Enterprise Business System and other financial systems and processes to comply with the U.S. Standard General Ledger requirements at the transaction level. In addition, the Army has not fully analyzed all financial processes to determine whether transactions are recorded in accordance with U.S. Standard General Ledger requirements. An independent public accounting firm determined that the condition identified by the DoD OIG still exists and issued Notice of Findings and Recommendations GF-2023-02, Legacy Systems non-U.S. Standard General Ledger Accounts (Federal Financial Management Improvement Act Compliance), which identifies that the Army uses non-U.S. Standard General Ledger transaction codes to record transactional detail within the Standard Financial System and Standard Operations and Maintenance Army Research and Development System. In addition, the independent public accounting firm also issued Notice of Findings and Recommendations GF-JV-2023-10, Standard Financial System Journal Voucher Management Review, which identifies unsupported first quarter FY 2023 journal vouchers posted in Standard Financial System.

Principal Action Office: Army

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

Reason Action Not Completed: The Armed Forces Retirement Home has not revised DoD Instruction 1000.28, "Armed Forces Retirement Home," February 1, 2010, to include its process for identifying applicable DoD and VA standards that would be followed by the AFRH regarding nonmedical operations.

Principal Action Office: Armed Forces Retirement Home

Report: DODIG-2014-101, Delinquent Medical Service Accounts at Brooke Army Medical Center Need Additional Management Oversight, 8/13/2014

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

Reason Action Not Completed: Officials from the Defense Health Agency and the Military Service Uniform Business Office continue working together to implement a plan to review and process the delinquent medical service accounts debt. The Defense Health Agency Uniform Business Office conducted an analysis on types of aged accounts receivable at DoD medical treatment facilities. The accounts receivable balances were sorted into various categories to identify immediate reversal of charges or long-term review and approval for write-off of charges. While the Defense Health Agency Uniform Business Office briefs the DoD OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have not been able to provide evidence to support the final delinquent debt resolutions.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Reason Action Not Completed: On February 1, 2022, the Office of the Assistant Secretary of Defense for Readiness issued the policy memorandum, “Standards and Guidance for Managing Environmental Health Hazards in Department of Defense Housing,” which provides guidance for environmental health and safety personnel supporting military installation management of environmental health hazards in both accompanied and unaccompanied DoD housing. The Military Departments are required to implement and follow the general procedures for managing DoD residents’ concerns for potential environmental health risks in DoD housing and apply the specific standards, guidance, and procedures for managing moisture, mold, lead-based paint, radon, and asbestos containing materials. These processes, standards, and guidance will be incorporated into updates of DoD Instruction 6055.01, “DoD Safety and Occupational Health (SOH) Program,” October 14, 2014, and DoD Instruction 6055.05, “Occupational and Environmental Health (OE),” November 11, 2008. Estimated completion date is March 31, 2025.

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

Report: DODIG-2015-002, Assessment of DoD-Provided Healthcare for Members of the United States Armed Forces Reserve Components, 10/8/2014

Reason Action Not Completed: The Office of the Under Secretary of Defense for Personnel and Readiness, in coordination with the Defense Health Agency is developing a Defense Health Agency – Procedural Instruction to establish policies and procedures that assign responsibilities to Commanders and medical authorities to manage medical histories and line of duty documentation for deployed or temporary duty Reserve Component Service members. A working group that includes representatives from the Reserve Components and the Defense Health Agency is in the process of adjudicating issues and concerns regarding the Defense Health Agency – Procedural Instruction and the DoD line of duty form draft language. Estimated completion date is October 1, 2025.

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

Report: DODIG-2015-016, Department of Defense Suicide Event Report (DoDSER) Data Quality Assessment, 11/14/2014

Reason Action Not Completed: The Office of the Assistant Secretary of Defense for Health Affairs has not implemented guidance that requires each suicide event involving a member of a covered Military Service to be reviewed by a multidisciplinary board established at the command or installation level, or by the Chief of the covered Military Service. The DoD OIG’s recommendations to update guidance and procedures are now combined with the DoD’s actions to meet the requirements under the FY 2021 National Defense Authorization Act pertaining to suicide events. A new DoD instruction entered the Washington Headquarters Services coordination process in March 2024. Due to the sensitivity of the subject, significant time is needed to collaborate across multiple DoD Components. The DoD instruction is expected to be published by January 31, 2026.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

Report: DODIG-2015-062, DoD Needs Dam Safety Inspection Policy to Enable the Services to Detect Conditions That Could Lead to Dam Failure, 12/31/2014

Reason Action Not Completed: The Office of the Deputy Assistant Secretary of Defense for Construction is working with the U.S. Army Corps of Engineers to develop and field the BUILDER Sustainment Management System's inspection module for water retention structures. A module within the system will incorporate the Federal Guidelines for Dam Safety. Estimated completion date is September 30, 2025.

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

Report: DODIG-2015-064, Assessment of Intelligence Support to In-Transit Force Protection, 1/2/2015

Reason Action Not Completed: The Office of the Under Secretary of Defense for Intelligence and Security has not provided a revised memorandum of understanding between the Bureau of Diplomatic Security, the Department of State, and the Under Secretary of Defense for Intelligence and Security that reflects DoD policy and requirements. The Department of State approved the draft memorandum of understanding and is awaiting the Director of Defense Intelligence's signature. The Office of General Counsel, Intelligence, is coordinating the draft memorandum of understanding for review with the Under Secretary of Defense for Policy International Affairs, Office of General Counsel. Estimated completion date is September 30, 2025.

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

Report: DODIG-2015-065, Evaluation of the Defense Sensitive Support Program, 1/5/2015

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

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

Reason Action Not Completed: Corrective actions are in progress to implement the remaining receipt and acceptance functionality and system enhancements in the Navy Enterprise Resource Planning system to ensure compliance with Statement of Federal Financial Accounting Standards 1 for Invoicing, Receiving, Acceptance, and Property Transfer (iRAPT) transactions for destination acceptance material and contract financing-type contracts. Implementation of the remaining functionality has been delayed to allow the Navy to complete other strategic efforts for system

migrations. Also, essential system enhancements are awaiting funding. Estimated completion date is September 30, 2025.

Principal Action Office: Navy

Report: DODIG-2015-143, Patriot Express Program Could Be More Cost-Effective for Overseas Permanent Change of Station and Temporary Duty Travel, 7/6/2015

Reason Action Not Completed: The Navy Personnel Command must implement remaining corrective actions to appropriately staff Navy passenger transportation offices and comply with revised policy in Office of the Chief of Naval Operations Instruction 4650.15C, "Navy Passenger Travel," September 22, 2020. With the anticipated workload increase, the Navy Personnel Command is adding all Navy Passenger Transportation Office personnel to the routing lists to review travel order transactions and working with the Naval Personnel Command to grant them access to the Defense Travel System. Once this action is complete, the Defense Travel System Program Management Office can update the routing lists and resume efforts to incorporate organizations into the phased in projection periods. The Navy Personnel Command will continue to increase transaction routing to the transportation offices within the Defense Travel System in 60day increments until reaching 100 percent of international travel requests. Estimated completion date is March 31, 2026.

Principal Action Office: Navy

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

Reason Action Not Completed: The Navy has not finalized revisions to Navy Instruction 1730.08B, "Accommodation of Religious Practices," March 28, 2021, to include the updated guidance regarding religious accommodations in DoD Instruction 1300.17, "Religious Liberty in the Military Services," September 1, 2020. The Navy Instruction is in the internal coordination phase.

Principal Action Office: Navy

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

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

Reason Action Not Completed: The Assistant Secretary of the Army for Installations, Energy, and Environment completed initial staffing of draft Army Regulation 210-XX to ensure that Army publications properly and consistently address radon assessment and mitigation requirements. Army Regulation 210-XX is targeted for issuance by December 31, 2025.

Principal Action Office: Army

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

Reason Action Not Completed: The Acting Deputy Assistant Secretary, Civilian Personnel Policy, reported that the DoD's workplace violence prevention and response working group will finalize recommendations for updating DoD Instruction 1438.06, "DoD Workplace Violence Prevention and Response Policy," by September 30, 2025, and incorporate approved revisions by December 31, 2025. Subsequently, the draft Instruction will enter three phases of coordination, followed by a legal sufficiency and security review and final approval and publication. Estimated completion date is September 30, 2028. Defense Pricing, Contracting, and Acquisition Policy cannot seek a modification to the Defense Federal Acquisition Regulation Supplement to establish a requirement to train DoD contractor personnel on recognizing and preventing violence in the workplace until the issuance of revised DoD Instruction 1438.06, "DoD Workplace Violence Prevention and Response Policy." DoD Instruction 1438.06 is expected to be issued by September 30, 2029. Once issued, Defense Pricing, Contracting, and Acquisition Policy will propose an update to the Defense Federal Acquisition Regulation Supplement.

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

Report: DODIG-2016-026, Combat Mission Teams and Cyber Protection Teams Lacked Adequate Capabilities and Facilities to Perform Missions, 11/24/2015

Reason Action Not Completed: Report is classified.

Principal Action Office: Marine Corps, Navy

Report: DODIG-2016-079, Delinquent Medical Service Accounts at Landstuhl Regional Medical Center Need Additional Management Oversight, 4/28/2016

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

Reason Action Not Completed: Officials from the Defense Health Agency and Military Service Uniform Business Office continue working together to implement a plan to review and process the delinquent medical service accounts debt. The Defense Health Agency Uniform Business Office conducted an analysis on types of aged accounts receivable at DoD medical treatment facilities. The accounts receivable balances were sorted into various categories to identify immediate reversal of charges or long-term review and approval for write-off of charges. While the Defense Health Agency Uniform Business Office briefs the DoD OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have not been able to provide evidence to support the final delinquent debt resolution.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2016-098, Evaluation of Foreign Officer Involvement at the United States Special Operations Command, 6/15/2016

Reason Action Not Completed: The Under Secretary of Defense for Policy has not issued an updated DoD Directive 5230.20, "Visits and Assignments of Foreign Nationals," June 22, 2005. Estimated completion date is December 31, 2025.

Principal Action Office: Under Secretary of Defense for Policy

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

Reason Action Not Completed: The Army has not provided evidence to support that it has reviewed and corrected the moving average cost value for all inventory available and purchased for resale or fully implemented Statement of Federal Financial Accounting Standards 48, with the unreserved assertion. Estimated completion date is January 31, 2027.

Principal Action Office: Army

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

Report: DODIG-2017-004, Summary Report—Inspections of DoD Facilities and Military Housing and Audits of Base Operations and Support Services Contracts, 10/14/2016

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not incorporated the requirements in the September 10, 2013, “Standardizing Facility Condition Assessments,” and April 29, 2014, “Facility Sustainment and Recapitalization Policy,” policy memorandums into permanent DoD policy to address systemic problems with facility maintenance across the DoD. The development of a DoD instruction is on hold pending a decision on establishing an Executive Agent designation to oversee the BUILDER Sustainment Management System. In addition, the Army has not provided evidence to support that it is performing comprehensive, independent inspections of at least two installations each year to verify compliance with all applicable health and safety requirements. Estimated completion date is March 31, 2025.

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

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

Reason Action Not Completed: The Office of the Deputy Assistant Secretary of Defense for Health Services Policy and Oversight continues to update DoD Instruction 1300.24. Estimated completion date is June 30, 2025.

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

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

Potential Monetary Benefits: \$40,211,568 (Funds Put to Better Use)

Reason Action Not Completed: Officials from the Defense Health Agency and the Military Service Uniform Business Office continue working together to implement a plan to review and process the delinquent medical service accounts debt. The Defense Health

Agency Uniform Business Office conducted an analysis on types of aged accounts receivable at DoD medical treatment facilities. The accounts receivable balances were sorted into various categories to identify immediate reversal of charges or long-term review and approval for write-off of charges. While the Defense Health Agency Uniform Business Office briefs the DoD OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have not been able to provide evidence to support the final delinquent debt resolutions.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

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

Reason Action Not Completed: Corrective actions are still ongoing to update Army Regulation 420-1, “Army Facilities Management,” March 31, 2019, to align the Army’s definition of relocatable buildings to the definition in DoD Instruction 4165.56, “Relocatable Buildings,” June 23, 2022. The Army will reclassify the six relocatable buildings as real property once it issues the updated relocatable policy. Estimated completion date is June 30, 2025.

Principal Action Office: Army

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

Report: DODIG-2017-106, Evaluation of the Air Force and Navy Explosive Ordnance Disposal Capabilities to Respond to a Nuclear Weapon Accident or Incident, 7/28/2017

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2017-107, Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets, 8/7/2017

Reason Action Not Completed: The Registrar and Assistant Registrar are working on the new baseline inventory of all U.S. Naval Academy Museum assets and documenting the inventory results. The Navy anticipates the baseline inventory will be completed

by December 31, 2027. Full reconciliation of Found-in-Collection artifacts will not be completed until the baseline inventory is complete. The Navy anticipates a full inventory will be completed by January 1, 2030.

Principal Action Office: Navy

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

Reason Action Not Completed: The U.S. Transportation Command has not developed and implemented processes and procedures to execute the Dormant Account Review Quarterly process as recommended to improve the DoD's ability to execute all available appropriations before expiration and ensure remaining obligations are valid and support accurate financial and budgetary reporting.

Principal Action Office: U.S. Transportation Command

Report: DODIG-2017-114, Documentation to Support Costs for Army Working Capital Fund Inventory Valuation, 8/24/2017

Reason Action Not Completed: The Army has not developed and implemented policy to maintain credit values given for returns for credit and unserviceable credit transactions within the Army Materiel Command.

Principal Action Office: Army

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

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is reviewing the implementation and execution of the acquisition and cross-servicing agreement authority and is formulating updates to DoD Directive 2010.9. The Office of the Under Secretary of Defense for Acquisition and Sustainment is working with the Military Services and the Joint Staff to ensure all DoD Components authorized to execute transactions under the acquisition and cross-servicing agreements or implement acquisition and cross-servicing agreements have adequate training programs. The Navy is drafting a Secretary of the Navy Acquisition and Cross-Servicing Agreement Instruction and will provide a copy once published. Estimated completion date is September 30, 2025.

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

Report: DODIG-2018-018, Implementation of the DoD Leahy Law Regarding Allegations of Child Sexual Abuse by Members of the Afghan National Defense and Security Forces, 11/16/2017

Reason Action Not Completed: The Under Secretary of Defense for Policy has not issued the updated DoD Instruction 2110.A, "Implementation of DoD Leahy Law Restrictions on Assistance to Foreign Security Forces." Additionally, the Under Secretary of Defense for Policy has not issued procedures for application of the DoD Leahy Law, including timelines for reaching decisions on credible information.

Principal Action Office: Under Secretary of Defense for Policy

Report: DODIG-2018-035, Evaluation of Fingerprint Card and Final Disposition Report Submissions by Military Service Law Enforcement Organizations, 12/4/2017

Reason Action Not Completed: The Army projects publication for Regulation 190-45 to be September 30, 2028. The Air Force, Navy, and Marine Corps have not confirmed that all fingerprint cards and final disposition reports for individuals investigated for, or convicted of, qualifying offenses before 1998 were reported to the FBI.

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

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

Reason Action Not Completed: Based on guidance from the Office of the Secretary of Defense and Army Publishing Directorate, the Army will publish a Department of the Army Pamphlet to replace the Army's "Interim Guidance for Chemical Warfare Materiel (CWM) Responses," April 1, 2009. Revising Engineering Pamphlet 75-1-3 has been delayed pending publication of the Department of the Army Pamphlet.

Principal Action Office: Army

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

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

Report: DODIG-2018-063, Navy and Marine Corps Management of Relocatable Buildings, 1/29/2018

Reason Action Not Completed: Revisions to Chief of Naval Operations Instruction 11010.33C, “Procurement, Lease and Use of Relocatable Buildings,” March 7, 2006; Marine Corps Order 11000.12, Appendix G, “Interim Relocatable Facilities Policy and Procedures,” September 8, 2014; and Marine Corps Headquarters GF-6, “Real Estate and Real Property Accountability Handbook,” December 2013, to reflect recent updates made to DoD Instruction 4165.56, “Relocatable Buildings,” June 23, 2022, are ongoing. Training of Department of Public Works personnel on the proper classification of relocatable buildings cannot be conducted until final guidance is published. Estimated completion date is December 31, 2025.

Principal Action Office: Marine Corps and Navy

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

Reason Action Not Completed: The Armed Forces Retirement Home has not revised DoD Instruction 1000.28, “Armed Forces Retirement Home,” February 1, 2010, to include its process for identifying applicable DoD and VA standards that would be followed by the Armed Forces Retirement Home with regard to nonmedical operations.

Principal Action Office: Armed Forces Retirement Home

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

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided an updated DoD Instruction 6055.17, “DoD Emergency Management (EM) Program,” February 13, 2017, or an assessment process to ensure consistent application of the DoD Emergency Services Program.

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

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

Reason Action Not Completed: The Army has not configured the general ledger systems to record the foreign currency fluctuation to the same fiscal year as the underlying obligation, in accordance with DoD 7000.14-R, “DoD Financial Management Regulation,” volume 6a, chapter 7. Estimated completion date is September 30, 2026.

Principal Action Office: Army

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

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is drafting a memorandum that will require disbursing officers and disbursing accountable officials to provide daily reporting to the U.S. Treasury. The Office of the Under Secretary and the Defense Finance and Accounting Service are jointly developing a comprehensive tool that will provide transaction-level details needed to fully reconcile Fund Balance with Treasury. In addition, the Office of the Under Secretary has not provided evidence to support that the conversion to Treasury Direct Disbursing has been completed. Although the Advana system is fully operational and is used to consolidate and reconcile Treasury Index 97 related financial data, the Office of the Under Secretary has not been able to provide evidence to support that the Defense Repository for Common Enterprise Data tool can effectively support the Fund Balance with Treasury reconciliations at the voucher-level. The Defense Finance and Accounting Service developed a corrective action plan but is still working to complete all the milestones concerning the Treasury Index 97 Cash Management Report migration into Advana. Estimated completion date is September 30, 2029.

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

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

Reason Action Not Completed: The Assistant Secretary of Defense for Energy, Installations, and Environment has not provided evidence to support the development of guidance establishing metrics for financial risk management parameters and triggers, including threshold changes to scope, cost, or timeline; emerging issues; dispute resolution; and statutory reporting requirements when higher headquarters engagement is required. The U.S. Army Corps of Engineers completed an after-action review in July 2019 and identified lessons learned for internal implementation on other military construction projects. However, the U.S. Army Corps of Engineers has not issued guidance or shared the lessons learned due to concerns with ongoing construction contract litigation. The U.S. Army Corps of Engineers Office of the Chief Counsel advised not to release these documents because they are considered counsel -directed work products while still in active litigation resolution. The U.S. Air Force Civil Engineer Center has not finished program life

cycle evaluations to determine the success of the Cost Estimating Improvement Program. The collection and analysis of metrics will require a 4-year evaluation cycle based on planning, programming, design, and execution timelines. Estimated completion date is September 30, 2025.

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

Report: DODIG-2018-125, The Fort Bliss Hospital Replacement Military Construction Project, 6/6/2018

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not developed guidance for the: (1) roles, responsibilities, and deciding officials for key segments of a facility construction project; or (2) metrics, including financial risk management parameters and triggers. The final draft of U.S. Army Corps of Engineers guidance to improve technical expertise and discipline for medical infrastructure projects, improve understanding of performance specifications and extensions of design, and include performance metrics for projecting a project at risk, is pending management review and approval. Estimated completion date is March 31, 2025.

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

Report: DODIG-2018-129, Department of the Navy Civilian Pay Budget Process, 6/20/2018

Reason Action Not Completed: The Marine Corps migrated its legacy financial systems to the Defense Agencies Initiative in FY 2022, with the goal to process and report financial transactions completely and accurately during the 2-year audit cycle ending in FY 2023. The Marine Corps actions are ongoing with Headquarters, U.S. Marine Corps Programs and Resources Department to provide information and supporting documentation on the processes used to determine budgeted civilian pay funding levels using full-time equivalents calculated based on projected hours to be worked, as required by Office of Management and Budget Circular No. A-11, "Preparation, Submission, and Execution of the Budget," June 2015.

Principal Action Office: Marine Corps

Report: DODIG-2018-142, U.S. Africa Command and U.S. European Command Integration of Operational Contract Support, 8/9/2018

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. European Command

Report: DODIG-2018-151, Military Sealift Command's Maintenance of Prepositioning Ships, 9/24/2018

Reason Action Not Completed: Military Sealift Command is incrementally updating the technical drawings and manuals for its prepositioning fleet subject to receiving additional requested funding.

Principal Action Office: Navy

Report: DODIG-2018-159, Evaluation of the Integrated Tactical Warning and Attack Assessment System, 9/26/2018

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Space Command

Report: DODIG-2018-160, Evaluation of the Space-Based Segment of the U.S. Nuclear Detonation Detection System, 9/28/2018

Reason Action Not Completed: Report is classified.

Principal Action Office: Cost Assessment and Program Evaluation

Report: DODIG-2019-016, DoD Actions Taken to Implement the Cybersecurity Information Sharing Act of 2015, 11/8/2018

Reason Action Not Completed: Revision of DoD Instruction 8530.01, "Cybersecurity Activities Support to DoD Information Network Operations," July 25, 2017, to issue DoD-wide policy implementing the Cybersecurity Information Sharing Act of 2015 requirements, including a requirement for the DoD Components to document barriers to sharing cyber threat indicators and defensive measures and take appropriate actions to mitigate the identified barriers, is ongoing. Directive Type Memorandum 24-001, "DoD Cybersecurity Activities Performed for Cloud Service Offerings," February 27, 2024, serves as interim guidance until the revised DoD Instruction 8530.01 is published. Estimated completion date is September 30, 2025.

Principal Action Office: DoD Chief Information Officer

Report: DODIG-2019-032, Evaluation of Combatant Command Intelligence Directorate Internal Communications Processes, 12/4/2018

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not issued draft DoD Instruction 3305.XX, “DoD Intelligence and Security Training.” Estimated completion date is June 30, 2025.

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

Report: DODIG-2019-034, Security Controls at DoD Facilities for Protecting Ballistic Missile Defense System Technical Information, 12/10/2018

Reason Action Not Completed: Report is classified.

Principal Action Office: Classified

Report: DODIG-2019-038, Follow-up of Delinquent Medical Service Account Audits, 12/19/2018

Reason Action Not Completed: The Defense Health Agency Uniform Business Office conducted an analysis on types of aged accounts receivable at DoD medical treatment facilities through September 30, 2021. The accounts receivable were sorted into various categories to identify immediate reversal of charges or long-term review and approval for write-off of charges. The Defense Health Agency Uniform Business Office briefs the DoD OIG every month on the status of internal corrective action plans and progress made toward completing milestones.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2019-039, Reporting of Improper Payments for the Defense Finance and Accounting Service Commercial Pay Program, 12/21/2018

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not developed and implemented an annual review process of the Defense Finance and Accounting Service Commercial Pay Program to identify all types of payments made across DoD Components. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, also has not verified that existing risk assessments and sampling plans covered all defined commercial payment types or updated risk assessments and sampling plans for program segments that experienced a significant change in legislation or a significant increase in funding level. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

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

Report: DODIG-2019-041, DoD Civilian Pay Budgeting Process, 1/3/2019

Reason Action Not Completed: Corrective actions are ongoing to update the DoD Financial Management Regulation, volume 2A, chapters 1 and 3, including: (1) recurring instructions from the Budget Estimate Submission guidance and President’s Budget guidance that are not unique to a particular year; (2) a guide from the Defense Finance and Accounting Service payroll system’s gross reconciliation codes to the OP-8 and OP-32 budget exhibit line items and personnel categories; (3) further clarification for calculating full-time equivalents and straight-time hours worked; and (4) a requirement to include variable costs in the Services’ and Defense agencies’ budget requests. Estimated completion date is September 30, 2025.

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

Report: DODIG-2019-042, Evaluation of Social Media Exploitation Procedures Supporting Operation Inherent Resolve, 12/28/2018

Reason Action Not Completed: Report is classified.

Principal Action Office: Army

Report: DODIG-2019-056, Accounting and Financial Reporting for the Military Housing Privatization Initiative, 2/12/2019

Reason Action Not Completed: The Assistant Secretary of Defense for Sustainment is developing policy specific to projects with Government Direct Loans and Government Loan Guarantees. Estimated completion date is March 31, 2025.

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

Report: DODIG-2019-062, Audit of Management of Government-Owned Property Supporting the F-35 Program, 3/13/2019

Potential Monetary Benefits: \$2,087,515,481 (Questioned Costs)

Reason Action Not Completed: The Office of the Under Secretary of Defense for Acquisition and Sustainment has not reviewed the accounting and management actions of the F-35 Program Office. The F-35 Joint Program Office has not established

a government-furnished property list compliance process and contract documentation that shows the results of the implemented process. The F-35 Joint Program Office has not implemented procedures for inputting data into the accountable property system of record and transitioned contractor-acquired property procured to government-furnished property from past F-35 contracts.

Principal Action Office: Under Secretary of Defense for Acquisition and Sustainment, F-35 Joint Program Office

Report: DODIG-2019-063, Follow-up Audit on the Military Departments' Security Safeguards Over Secret Internet Protocol Router Network Access Points, 3/18/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: DoD Chief Information Officer, Army, Navy, Air Force

Report: DODIG-2019-065, Evaluation of DoD Voting Assistance Programs for 2018, 3/25/2019

Reason Action Not Completed: The U.S. Southern Command has not provided a written voting plan in accordance with DoD Instruction 1000.04, "Federal Voting Assistance Program (FVAP)," November 12, 2019.

Principal Action Office: U.S. Southern Command

Report: DODIG-2019-071, Evaluation of DoD Component Responsibilities for Counterintelligence Support for the Protection of Defense Critical Infrastructure, 4/5/2019

Reason Action Not Completed: The Office of the Under Secretary of Defense for Intelligence and Security is updating DoD Instruction 5240.24, "Counterintelligence (CI) Activities Supporting Research, Development, and Acquisition (RDA)," June 8, 2011, to align with the DoD Counterintelligence Strategy, 2021-2031. The Office of the Under Secretary of Defense for Intelligence and Security, Counterintelligence and Policy, made significant changes to DoD Instruction 5240.24; therefore, the Instruction is undergoing internal coordination, followed by principal level formal coordination.

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

Report: DODIG-2019-075, Evaluation of Military Services' Law Enforcement Responses to Domestic Violence Incidents, 4/19/2019

Reason Action Not Completed: The Secretaries of the Army and Navy have not provided evidence to support that they have completed a comprehensive review of all criminal investigative databases and files to verify that all subjects of domestic violence incidents from 1998 to present were titled and indexed in the Defense Central Index of Investigations. The Navy and Marine Corps have not provided evidence to support that they have collected and submitted subject fingerprint cards and final disposition reports to the FBI's Criminal Justice Information Services Division database. Marine Corps Installations Command has not titled and indexed all subjects in the Defense Central Index of Investigations.

Principal Action Office: Army, Marine Corps, Navy

Report: DODIG-2019-081, Audit of Training Ranges Supporting Aviation Units in the U.S. Indo-Pacific Command, 4/17/2019

Reason Action Not Completed: The DoD is revising DoD Directive 1322.18, "Military Training," October 3, 2019, to update DoD training policies. DoD Instruction 3200.21, "Sustaining Access to the Live Training Domain," November 30, 2017, is currently in revision. DoD Instruction 1322.XX, "Synthetic and Blended – Live, Virtual, Constructive Training," is in development.

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

Report: DODIG-2019-084, Evaluation of the Operations and Management of Military Cemeteries, 5/20/2019

Reason Action Not Completed: The Navy has not published updated cemetery regulations to implement DoD Instruction 1300.31, which provides guidance on the operation, management, accountability, and inspections of military cemeteries.

Principal Action Office: Navy

Report: DODIG-2019-085, Audit of the Defense Security Cooperation Agency–Security Assistance Accounts, 5/8/2019

Potential Monetary Benefits: \$736,000,000 (Funds Put to Better Use)

Reason Action Not Completed: The Defense Security Cooperation Agency is working to implement corrective action plans, which include developing a comprehensive accounting and reporting process, performing quarterly inspections of DoD and

contractor facilities to monitor Special Defense Acquisition Fund inventory, and improving the management of overaged transactions so that the data and supporting documentation are readily available in a single location.

Principal Action Office: Defense Security Cooperation Agency

Report: DODIG-2019-087, Audit of the DoD's FY 2018 Compliance with the Improper Payments Elimination and Recovery Act Requirements, 5/15/2019

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to support that the processes the Defense Finance and Accounting Service implemented to obtain and test the Commercial Pay and Travel programs population for FY 2021 use the actual paid amounts from every system. The Defense Finance and Accounting Service has not implemented additional control measures and included all necessary payments in the Military Pay, Civilian Pay, and Military Retirement populations, and reported accurate improper payment estimates in the Agency Financial Report. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

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

Report: DODIG-2019-091, Evaluation of the DoD's Management of Opioid Use Disorder for Military Health System Beneficiaries, 6/10/2019

Reason Action Not Completed: The Navy has not completed the update of policies that apply to the Marine Corps Substance Abuse Counseling Centers.

Principal Action Office: Navy

Report: DODIG-2019-093, Evaluation of U.S. European Command's Nuclear Command and Control Between the President and Theater Nuclear Forces, 6/10/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: Army, Air Force, U.S. European Command

Report: DODIG-2019-105, Audit of Protection of DoD Controlled Unclassified Information on Contractor-Owned Networks and Systems, 7/23/2019

Reason Action Not Completed: The DoD Chief Information Officer, in coordination with Defense Pricing, Contracting, and Acquisition Policy, has not issued policy that requires all systems and networks that maintain DoD information, including those owned by contractors that maintain DoD information to: (1) use strong passwords that, at a minimum, meet DoD password length and complexity requirements, or (2) configure their systems and networks to align with DoD requirements for locking after 15 minutes of inactivity and three unsuccessful logon attempts. Policy cannot be implemented or revised until Cybersecurity Maturity Model Certification 2.0 program requirements are established in a final rule in Title 32 of the Code of Federal Regulations (CFR). The Title 32 CFR Final Rule is in the review process at the Office of Management and Budget, Office of Information and Regulatory Affairs. Upon the DoD Chief Information Officer's finalization of the rule, Defense Pricing, Contracting, and Acquisition Policy will pursue rulemaking to implement direction to contracting officers in the Defense Federal Acquisition Regulation Supplement.

Principal Action Office: DoD Chief Information Officer, Under Secretary of Defense for Acquisition and Sustainment

Report: DODIG-2019-106, Audit of the DoD's Management of the Cybersecurity Risks for Government Purchase Card Purchases of Commercial Off-the-Shelf Items, 7/26/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: Secretary of Defense, DoD Chief Information Officer, Under Secretary of Defense for Acquisition and Sustainment

Report: DODIG-2019-107, Evaluation of Combatant Commands' Insider Threat Programs, 7/30/2019

Reason Action Not Completed: The DoD Chief Information Office developed the draft DoD Instruction 8530.CD, "User Activity Monitoring," and the draft Cybersecurity strategy. In November 2024, the Instruction was staffed for adjudication and planned submission into the formal DoD Instruction review process by June 30, 2025. The DoD Chief Information Office plans to staff the Cybersecurity strategy for coordination by September 30, 2025.

Principal Action Office: DoD Chief Information Officer, U.S. Special Operations Command

Report: DODIG-2019-108, Audit of the DoD's Management of the Third-Party Collection Program for Medical Claims, 9/16/2019

Potential Monetary Benefits: \$70,714,306 (Funds Put to Better Use)

Reason Action Not Completed: The Defense Health Agency continues designing and implementing custom reporting tools and guidance that include metrics to assist with measuring the timely and accurate filing of claims as outlined by third-party insurance requirements and Defense Health Agency Procedures. However, the Defense Health Agency has not provided evidence to support that these reports are being produced, analyses showing that the reports are effective in measuring timely and accurate filing of claims, or a list of actions that will be taken to resolve untimely and inaccurate filing of claims. The Defense Health Agency continues working with various stakeholders at the DoD medical treatment facilities to refine the transition from legacy military health record systems to the Military Health Systems Genesis and implement procedures on claims filing practices.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2019-127, Audit of Access Controls in the Defense Logistics Agency's Commercial and Government Entity Code Program, 9/30/2019

Reason Action Not Completed: Report is For Official Use Only Law Enforcement Sensitive. Estimated completion date is September 30, 2026.

Principal Action Office: Defense Logistics Agency

Report: DODIG-2020-003, Audit of the DoD's Use of Additive Manufacturing for Sustainment Parts, 10/17/2019

Reason Action Not Completed: The Marine Corps established an interim digital repository to store and share additive manufacturing parts produced that is progressing through the developmental phases. The prototype, Other Transaction Authority, was completed on June 26, 2022, and the transition to production started during calendar year 2023. Efforts are ongoing to establish a Digital Manufacturing Data Vault as an official Program of Record.

Principal Action Office: Marine Corps

Report: DODIG-2020-029, Audit of a Classified Program, 11/13/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

Report: DODIG-2020-039, Combatant Command Integration of Space Operations into Military Deception Plans, 12/13/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: Joint Chiefs of Staff, U.S. Indo-Pacific Command

Report: DODIG-2020-045, Evaluation of the Military Service Capacity to Fill Combatant Command Requests for Counterintelligence Support, 12/30/2019

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

Report: DODIG-2020-048, Audit of Controls Over Opioid Prescriptions at Selected DoD Military Treatment Facilities, 1/10/2020

Reason Action Not Completed: The Defense Health Agency reported that the Pain Management Clinical Support Service and Health Delivery Compliance team developed an inspection checklist that was published and accepted for use by the Health Care Operations Support Division, Healthcare Delivery Compliance Inspection program. The Defense Health Agency Interim Procedures Memorandum governing the Healthcare Delivery Compliance Inspection program is on hold pending a decision on the overarching Defense Health Agency Enterprise Assessment System. Estimated completion date is December 31, 2025.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2020-063, Audit of DoD Service-Disabled Veteran-Owned Small Business Contract Awards, 2/18/2020

Potential Monetary Benefits: \$876,800,000 (Questioned Costs)

Reason Action Not Completed: Defense Pricing, Contracting, and Acquisition Policy conducted a review and identified Army, Navy, and Air Force contracts that were found to be non-complaint with Service-Disabled Veteran-Owned Small Business certification. The Defense Logistics Agency procurement team completed a review of the concerns surrounding Service-Disabled Veteran-Owned Small Business statuses, as well as the contract files, and confirmed a non-compliant concern existed. Defense Logistics Agency is working with small business professionals to address the non-compliant concern.

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

Report: DODIG-2020-064, Evaluation of DoD Law Enforcement Organization Submissions of Criminal History Information to the Federal Bureau of Investigation, 2/21/2020

Reason Action Not Completed: The Secretary of the Navy has not issued guidance that outlines Navy Security Forces processes and procedures and oversight for collecting and submitting deoxyribonucleic acid samples to the U.S. Army Criminal Investigation Laboratory for entry into the FBI Combined Deoxyribonucleic Acid Index System.

Principal Action Office: Navy

Report: DODIG-2020-066, Audit of the Department of Defense Supply Chain Risk Management Program for Nuclear Command, Control, and Communications Systems, 3/2/2020

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2020-067, Follow-up Audit on Corrective Actions Taken by DoD Components in Response to DoD Cyber Red Team-Identified Vulnerabilities and Additional Challenges Facing DoD Cyber Red Team Missions, 3/13/2020

Reason Action Not Completed: The DoD Chief Information Officer published DoD Instruction 8585.01, “DoD Cyber Red Teams,” January 11, 2024, to include requirements for addressing DoD Cyber Red Team-identified vulnerabilities and reporting actions taken to mitigate those vulnerabilities. However, the guidance does not assign an organization with the responsibility to review and assess DoD Cyber Red Team reports for systemic vulnerabilities and coordinate the development and implementation of enterprise solutions to mitigate those vulnerabilities affecting DoD systems, networks, and operations. Actions are ongoing to update DoD Instruction 8585.01 to assign roles and responsibilities for reviewing and assessing DoD Cyber Red Team reports and coordinate enterprise solutions to mitigate these vulnerabilities. Estimated completion date is September 30, 2025. The U.S. Southern Command has not provided evidence that it has prioritized the risk of each unmitigated vulnerability identified in the DoD Cyber Red Team assessments and reports, taken immediate action to mitigate each vulnerability, and included any

vulnerabilities that it cannot immediately mitigate on a U.S. Southern Command-approved plan of actions and milestones.

Principal Action Office: DoD Chief Information Officer, U.S. Southern Command

Report: DODIG-2020-071, Audit of the Department of Defense’s Ground Transportation and Secure Hold of Arms, Ammunition, and Explosives in the United States, 3/23/2020

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not provided evidence of policy, guidelines, or other relevant documents that require the Services to respond to Military Surface Deployment and Distribution Command accident investigations. Estimated completion date is March 31, 2026.

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

Report: DODIG-2020-078, Audit of Physical Security Controls at Department of Defense Medical Treatment Facilities, 4/6/2020

Reason Action Not Completed: The Defense Health Agency Director is working to finalize a list of all General Service-leased facilities/community-based clinics to conduct onsite physical security inspections and assessments in accordance with Defense Health Agency Administrative Instruction 5210.01, “Physical Security Program,” July 12, 2023. Since the initiation of the Defense Health Agency Organizational Inspection Program in October 2023, the Protection Division has completed 15 Organizational Inspection Program physical security inspections and will continue to conduct physical security inspections at the remaining DoD medical treatment facilities. In addition, Protection Division staff conducted physical security inspections at eight-community-based clinics in 2024. The Protection Division will continue to conduct assessments on a triennial basis as a mechanism to assess and ensure compliance. Estimated completion date is September 31, 2027.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2020-082, Evaluation of the DoD’s Management of Health and Safety Hazards in Government-Owned and Government-Controlled Military Family Housing, 4/30/2020

Reason Action Not Completed: On February 1, 2022, the Assistant Secretary of Defense for Readiness issued policy memorandum “Standards and Guidance for Managing Environmental Health Hazards in Department of Defense Housing,” to provide guidance for military installation level environmental health and safety personnel in supporting the management of environmental health hazards in DoD Housing and military housing privatization initiative family and unaccompanied housing. The Under Secretary of Defense for Acquisition and Sustainment acknowledged the need to publish a policy accompanying the February 2022 policy memorandum that will be directed to installation level military housing offices and govern their roles and responsibilities as it relates to DoD Housing environmental health and safety hazards. The Under Secretary of Defense for Acquisition and Sustainment is coordinating an unaccompanied housing habitability standards policy and plans to issue the policy by May 30, 2025. The Under Secretary of Defense for Personnel and Readiness is updating DoD Instruction 6055.05, “Occupational and Environmental Health (OE),” November 11, 2008 (Incorporating Change 1, effective August 31, 2018), to address health and safety hazards in military family housing to manage health, safety, and environmental risks to acceptable levels for military family housing residents. The Army, Navy, and Air Force are waiting for the DoD to issue updated policy before updating their respective Service policies to align with any revisions to DoD policy for health and safety hazard management.

Principal Action Office: Under Secretary of Defense for Acquisition and Sustainment, Under Secretary of Defense for Personnel and Readiness, Army, Navy, Air Force

Report: DODIG-2020-087, Audit of Training of Mobile Medical Teams in the U.S. Indo-Pacific Command and U.S. Africa Command Areas of Responsibility, 6/8/2020

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs implementation of the standardized medical training program for mobile medical teams is delayed due to lack of funding. The Defense Health Agency—chartered Austere Resuscitative Surgical Care Working Group, led by the Joint Trauma System through the Joint Trauma Education and Training Branch, developed a curriculum defining the clinical skills for individuals and teams to care for patients in challenging expeditionary and austere environments. The Surgeons General of the Army and Navy have not required all mobile

medical team personnel to complete standardized post-deployment after action reports. Estimated completion date is December 31, 2025.

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

Report: DODIG-2020-093, Audit of the Department of Defense’s Processes to Identify and Clear Munitions and Explosives of Concern During Construction on Guam, 6/16/2020

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not published guidance for estimating and presenting costs on DD Form 1391, “FY____ Military Construction Project Data.” The guidance will enable personnel to assess the accuracy of the munitions and explosives of concern clearance budget and enable DoD leaders to refine future military construction projects based on historical comparisons of methods used to develop munitions and explosives of concern clearance budgets.

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

Report: DODIG-2020-097, Audit of Protective Security Details in the Department of Defense, 6/30/2020

Reason Action Not Completed: The Office of the Under Secretary of Defense for Intelligence and Security updated DoD Instruction O-2000.22, “Designation and Physical Protection of DoD High-Risk Personnel,” June 19, 2014, using the high-risk personnel working group review results. The draft Instruction is projected to enter informal coordination by September 30, 2025. The U.S. Army Military Police School will complete revisions to Army Techniques Publication 3-39.35, “Protective Services,” May 2013, within 18 months of the completion of the revised Instruction. Revisions will reflect any changes regarding the number of personnel and number of days of advance work an agent should perform at the mission location, use of security control rooms, and number of agents necessary to perform a protective security detail for high-risk personnel. Estimated completion date is December 31, 2025.

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

Report: DODIG-2020-098, Audit of Governance and Protection of Department of Defense Artificial Intelligence Data and Technology, 6/29/2020

Reason Action Not Completed: The Marine Corps has not provided support that they developed and implemented a plan to correct the security weaknesses related to not using strong passwords; monitored networks and systems for unusual user and system activity; and secured data centers, server racks, and associated keys.

Principal Action Office: Marine Corps

Report: DODIG-2020-105, Follow-up Evaluation of Report DODIG-2016-078, Evaluation of the Department of Defense's Biological Select Agents and Toxins Biosafety and Biosecurity Program Implementation, 7/16/2020

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not finalized and published the revision to DoD Directive 5101.20E, "DoD Biological Select Agents and Toxins (BSAT) Biosafety and Biosecurity Program," January 25, 2019. Estimated completion date is July 31, 2025.

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

Report: DODIG-2020-110, Evaluation of U.S. Air Force Air Refueling Support to the U.S. Strategic Command's Nuclear Deterrence Mission, 8/3/2020

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

Report: DODIG-2020-112, Evaluation of Access to Mental Health Care in the Department of Defense, 8/10/2020

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not updated Assistant Secretary of Defense for Health Affairs memorandum, "TRICARE Policy for Access to Care," February 23, 2011, to remove the eight-visit limitation for outpatient mental health care. The Defense Health Agency has not developed a single Military Health System-wide staffing approach for the Behavioral Health System of Care that estimates the number of appointments and personnel required to meet the enrolled population's demand for mental health services. Estimated completion date is September 30, 2025.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2020-113, Follow-up Audit on Recommendations to Correct Building Deficiencies at the Naval Station Great Lakes Fire Station, 8/13/2020

Reason Action Not Completed: The Commander, Navy Region Mid-Atlantic, is working to address deficiencies identified at Building 2801 to ensure compliance with Unified Facilities Criteria 4-730-10, "Fire Stations," May 8, 2019 (Incorporating Change 1, June 11, 2021), and incorporate corrective actions into the planned renovation project for Building 2801. In addition, deficiencies identified at Building 2801 for noncompliance with National Fire Protection Association requirements have not been addressed.

Principal Action Office: Navy

Report: DODIG-2020-114, Audit of Department of Defense Use of Security Assistance Program Funds and Asset Accountability, 8/17/2020

Potential Monetary Benefits: \$29,100,000 (Funds Put to Better Use)

Reason Action Not Completed: The Director, Financial Improvement and Audit Remediation, has not completed analysis, including performing an independent and objective review of the current administrative rates charged to foreign customers. In addition, the Director, Financial Improvement and Audit Remediation, has not developed and implemented guidance that identifies which costs should be recovered and the process for recovering those costs.

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

Report: DODIG-2020-122, Audit of the Supply Chain Risk Management for the Navy's Nuclear Weapons Delivery System, 9/1/2020

Reason Action Not Completed: Navy efforts to include supply risk management policy language into a new Secretary of the Navy instruction for management of technology and program protection are ongoing. The policy is awaiting final administrative coordination prior to going to the Secretary of the Navy for signature.

Principal Action Office: Navy

Report: DODIG-2020-127, Evaluation of the Department of Defense and Department of Defense Education Activity Responses to Incidents of Serious Juvenile-on-Juvenile Misconduct on Military Installations, 9/4/2020

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not

developed a policy to address counseling and serious misconduct incidents. The Army Provost Marshal General, the Naval Criminal Investigative Service, the Chief of Naval Operations, and the Marine Corps Criminal Investigation Division have not updated internal policies to require that appropriate law enforcement response and procedures pertaining to serious juvenile-on-juvenile misconduct incidents are documented, including all notifications to civilian legal authorities and installation commanders and, when possible, the legal and administrative actions taken. Estimated completion date is December 31, 2025.

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

Report: DODIG-2020-132, Evaluation of the U.S. Africa Command's Response to the Coronavirus Disease-2019, 9/30/2020

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Africa Command

Report: DODIG-2020-133, Evaluation of Department of Defense Medical Treatment Facility Challenges During the Coronavirus Disease-2019 (COVID-19) Pandemic, 9/30/2020

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not established a formal Military Health System COVID-19 After-Action Review working group of representatives from across the Military Health System to issue clarifying guidance for defining essential personnel for civilian health care workers and updating contracts to allow for more flexibility in the use of contracted personnel during extenuating circumstances, such as a pandemic.

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

Report: DODIG-2021-054, Audit of Cybersecurity Controls Over the Air Force Satellite Control Network, 2/17/2021

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Space Force

Report: DODIG-2021-058, Evaluation of the U.S. Central Command's Response to the Coronavirus Disease-2019, 3/3/2021

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Central Command

Report: DODIG-2021-065, Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease-2019 Pandemic, 3/30/2021

Reason Action Not Completed: The Assistant Secretary of Defense for Homeland Defense and Global Security has not updated the "Functional Campaign Plan-Pandemics and Infectious Diseases," or the "Global Integration Framework-Pandemics and Infectious Diseases" plans to include the use of telework for essential and non-essential personnel. The Under Secretary of Defense for Policy has not established oversight procedures for verifying that DoD Components have performed the required testing, training, and exercises.

Principal Action Office: Under Secretary of Defense for Policy, Assistant Secretary of Defense for Homeland Defense and Hemispheric Affairs

Report: DODIG-2021-066, Evaluation of Department of Defense Voting Assistance Programs for Calendar Year 2020, 3/29/2021

Reason Action Not Completed: The Federal Voting Assistance Program, Defense Personnel and Family Support Office has not established agreements with appropriate Federal stakeholder agencies as required by Executive Order 14019 and in support of the 2024 general election. Estimated completion date is September 30, 2025.

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

Report: DODIG-2021-072, Audit of the Award and Administration of the National Guard Youth Challenge Program Cooperative Agreements, 4/2/2021

Reason Action Not Completed: The Office of the Assistant Secretary of Defense for Manpower and Reserve Affairs has not provided a plan for achieving long-term program benefits and measuring program effectiveness. Estimated completion date is December 31, 2026.

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

Report: DODIG-2021-077, Audit of Other Transactions Awarded Through Consortiums, 4/21/2021

Reason Action Not Completed: Defense Pricing, Contracting, and Acquisition Policy updated its Other Transactions Guide in July 2023; however, it does not clarify its policy for determining the approval level

required for project awards when using consortiums and ensuring guidance is consistent with established dollar approval thresholds and implemented by contracting personnel. The Other Transactions Guide also does not establish requirements to ensure proper vetting of consortium members and procedures to promote security reviews of the solicitation package to prevent revealing potentially sensitive information. In addition, Defense Pricing, Contracting, and Acquisition Policy has not developed training for awarding other transactions through consortiums or established overarching standards for delegation and warranting procedures for Agreements Officer delegation and warranting procedures that maintain flexibility for component workforce development.

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

Report: DODIG-2021-082, Evaluation of Combatant Command Counter Threat Finance Activities, 5/18/2021

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment, in coordination with the Under Secretary of Defense for Policy, has not provided evidence of the updated DoD Instruction on DoD Counter Threat Finance.

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

Report: DODIG-2021-086, Audit of Aircraft Readiness at the Naval Aviation Warfighting Development Center, Fallon, Nevada, 5/25/2021

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

Report: DODIG-2021-088, Evaluation of the Air Force Systems Engineering Processes Used in the Development of the Refueling Boom for the KC-46A Tanker, 5/21/2021

Reason Action Not Completed: The Under Secretary of Defense for Research and Engineering is revising DoD Instruction 5000.89, "Test and Evaluation," November 19, 2020, and its supplementary acquisition policy issuances to require program managers of major defense acquisition programs to use scientific test and analysis techniques to develop the Test and Evaluation Master Plan.

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

Report: DODIG-2021-090, Audit of Munitions Storage in the U.S. European Command, 6/10/2021

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2021-094, Audit of Department of Defense Joint Bases, 6/18/2021

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not updated applicable joint base-related guidance or established a clear order of precedence between the memorandum of agreement, joint base policy, and Service policies for joint bases. The Navy and Air Force have not completed reviews of all joint bases to identify potential command authority conflicts or assess the effectiveness of support systems to joint bases. Estimated completion date is September 30, 2025.

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

Report: DODIG-2021-095, Audit of Accounting Corrections on the SF 1081, 6/25/2021

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is working with the Defense Finance and Accounting Service to phase out the Defense Joint Military Pay System and replace it with pay systems for each Service. The Defense Joint Military System is projected to be replaced by the Air Force Integrated Personnel and Pay System in FY 2025, Army Integrated Personnel and Pay System in FY 2026, and Navy Personnel and Pay System in FY 2027. The Service pay systems will be programmed to ensure that all disbursements cite the correct accounting information. Estimated completion date is December 31, 2027. The Defense Finance and Accounting Service reported that work has been done to validate the Standard Contract Reconciliation Tool SF 1081 data for completeness with Defense Finance Accounting System-Columbus, Systems and Operations. Estimated completion date is September 30, 2030.

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

Report: DODIG-2021-096, Audit of the Military Departments' Purchases of Aviation Fuel and Non-Fuel Services Using the Aviation Into-Plane Reimbursement (AIR) Card, 6/25/2021

Potential Monetary Benefits: \$2,920,280
(Questioned Costs)

Reason Action Not Completed: The Air Force has not provided evidence to support that they require Component program managers to conduct monthly reviews of high-risk transactions. The Defense Logistics Agency has not revised the Defense Logistics Agency-Energy P-8, “Fuel Card Program,” to require reviews of all invoice information to ensure the invoice matches a valid aircraft in that account, or to reconcile whether the transaction was valid and include reconciliation documentation and certification in the Aviation Into-Plane Reimbursement Card System before payment.

Principal Action Office: Air Force, Defense Logistics Agency

Report: DODIG-2021-105, Evaluation of the Department of Defense’s Actions to Control Contaminant Effects from Perfluoroalkyl and Polyfluoroalkyl Substances at Department of Defense Installations, 7/22/2021

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is updating DoD Instruction 4715.18, “Emerging Chemicals (ECS) of Environmental Concern,” September 4, 2019, to include requirements for Emerging Chemical Program officials to develop risk management options and initiate proactive risk management actions to identify and mitigate contaminant effects of emerging chemicals early in the Emerging Chemical process, regardless of whether an emerging chemical is on the watch list or action list. The Director, Force Safety and Occupational Health, is coordinating the draft report of statistical analysis of the FY 2021 blood test results with Office of the Secretary of Defense stakeholders and DoD Components. Estimated completion date is December 31, 2029.

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

Report: DODIG-2021-110, Audit of the Department of Defense Recruitment and Retention of the Civilian Cyber Workforce, 7/29/2021

Reason Action Not Completed: The DoD Chief Information Officer has not updated all work role codes for filled and unfilled positions. In addition, the DoD Chief Information Officer has not provided documentation that shows the Advana platform includes quality assurance checks to ensure that work

role coding complies with the DoD Cyber Workforce Identification and Coding Guide.

Principal Action Office: DoD Chief Information Officer

Report: DODIG-2021-126, Evaluation of the Department of Defense’s Mitigation of Foreign Suppliers in the Pharmaceutical Supply Chain, 9/20/2021

Reason Action Not Completed: The Defense Health Agency has not provided evidence to support that it has completed the implementation of its Drug Supply Chain Security Act Compliance Strategy by establishing policies and procedures for drugs purchased with Government Purchase Cards or local contracts to comply with the Drug Supply Chain Security Act. Estimated completion date is December 31, 2025. The Under Secretary of Defense for Acquisition and Sustainment has not published guidance for DoD supply chain risk management for DoD materiel in accordance with DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” March 6, 2019. Estimated completion date is September 30, 2025.

Principal Action Office: Under Secretary of Defense for Acquisition and Sustainment, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2021-133, Audit of Navy and Marine Corps Actions to Address Corrosion on F/A-18C-G Aircraft, 9/29/2021

Reason Action Not Completed: The Navy has not provided documentation of an assessment to determine the effectiveness of the corrective actions taken to address corrosion and determine whether these actions resulted in fewer instances of corrosion, reduced costs, or improved readiness. Estimated completion date is September 30, 2026.

Principal Action Office: Navy

Report: DODIG-2022-030, Evaluation of the Department Defense’s Implementation of Suicide Prevention Resources for Transitioning Uniformed Service Members, 11/9/2021

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs is updating DoD Instruction 6490.10, “Continuity of Behavioral Health Care for Transferring and Separating Service Members,” March 26 2012, and the Under Secretary of Defense for Personnel and Readiness is updating DoD Instruction 6040.46, “The Separation History and Physical Examination (SHPE) for the DoD Separation Health Assessment (SHA) Program,” April 14, 2016,

to establish consistent policies and procedures to manage suicide risk screening and referral as part of the medical process for transitioning Service members.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-036, Audit of the Department of Defense Strategic Planning for Overseas Civilian Positions, 11/16/2021

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness continues to implement the Defense Civilian Human Resources Management System and ensure there is capability to match individual civilian personnel to specific authorized and budgeted positions. Estimated completion date is March 31, 2028. The Under Secretary of Defense for Personnel and Readiness is conducting two strategic initiatives to address challenges. The DoD continues to implement policy that will standardize the measurement and reporting of key stages of the civilian hiring process, structured similarly to the Office of Personnel Management Time-to-Hire process. The DoD Overseas Employment and Allowances Working Group established in June 2023 continues to review and consider revisions to current DoD overseas specific instructions, policy, and guidance to address the hiring challenges unique to the overseas workforce. Estimated completion date is March 31, 2026.

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

Report: DODIG-2022-043, Audit of the Business Model for TransDigm Group Inc. and Its Impact on Department of Defense Spare Parts Pricing, 12/13/2021

Reason Action Not Completed: On May 30, 2024, the DoD published a Defense Federal Acquisition Regulation Supplement final rule to implement section 803 of the FY 2023 National Defense Authorization Act that clarifies the data to be provided for certain procurements related to major weapon systems. Defense Pricing, Contracting, and Acquisition Policy is drafting a Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information case to assess whether additional requirements pertaining to data denials and delays, included in sections of the National Defense Authorization Acts for FY 2023 and FY 2024, should be addressed as well. Estimated completion date is June 30, 2025.

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

Report: DODIG-2022-052, Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program, 1/11/2022

Reason Action Not Completed: The Defense Health Agency is analyzing the feasibility of ensuring the universe for calculating improper payment estimates reflects transaction paid amounts. The Defense Health Agency is reevaluating the sampling methodology to increase the probability of identifying improper payments and is working to add policies and procedures for conducting post-payment sampling to determine the propriety of its administrative payments. The Defense Health Agency is also evaluating solutions for reporting payment errors that meet the Payment Integrity Information Act definition of a payment. Estimated completion date is June 30, 2025. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-054, Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations, 1/19/2022

Reason Action Not Completed: The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is working with the Navy and the Marine Corps to ensure that the Coronavirus Aid, Relief, and Economic Security (CARES) Act obligation and disbursement transactions processed through their accounting systems and journal vouchers are properly reported in USAspending.gov.

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

Report: DODIG-2022-056, Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities, 2/1/2022

Reason Action Not Completed: The Under Secretary of Defense for Research and Engineering has not developed a plan to implement the strategies identified in the Test Resource Management Center's strategic plan. The Director of the Test Resource Management Center has not revised the strategic plan to incorporate options to eliminate all ground test and evaluation capability and capacity shortfalls.

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

Report: DODIG-2022-061, Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense Academic and Research Contractors, 2/22/2022

Reason Action Not Completed: The Naval Sea Systems Command has not provided documentation to support that the contracting officer verified the actions taken by the contractor to encrypt controlled unclassified information on workstations and automate technical controls to protect controlled unclassified information on removable media.

Principal Action Office: Navy

Report: DODIG-2022-065, Evaluation of the Screening of Displaced Persons from Afghanistan, 2/15/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not developed procedures for sharing derogatory information on Afghan evacuees with the DoD and interagency stakeholders.

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

Report: DODIG-2022-068, Evaluation of Department of Defense Components' Use of the National Industrial Security Program Contract Classification System, 3/2/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security is updating DoD Manual 5220.32, volume 1, "National Industrial Security Program: Industrial Security Procedures for Government Activities," August 1, 2018, to reflect Federal Acquisition Regulation subpart 4.4, "Safeguarding Classified Information Within Industry," requiring the use of the National Industrial Security Program Contract Classification System. The Under Secretary of Defense for Intelligence and Security determined that DoD Manual 5220.32 required a complete reissuance due to several substantial changes. However, the reissuance of DoD Manual 5220.32 has been delayed due to implementation of updates from other policies with overdue legislation.

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

Report: DODIG-2022-071, Audit of Active Duty Service Member Alcohol Misuse Screening and Treatment, 3/10/2022

Reason Action Not Completed: The Defense Health Agency has not provided evidence to support that a review of civilian hiring and retention practices for substance abuse personnel has been completed or how they plan to minimize vacant positions. Estimated completion date is December 31, 2025.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-072, Audit of Contracts Awarded and Administered by the Defense Media Activity, 3/14/2022

Reason Action Not Completed: The Defense Media Activity has not provided training for the contracting workforce emphasizing compliance with Federal Acquisition Regulation subpart 46.4, "Government Contract Quality Assurance," subpart 46.103, "Contracting Office Responsibilities," and Defense Federal Acquisition Regulation Supplement 246.102, "Policy." Also, the Defense Media Activity has not provided evidence to support that contracting deficiencies are reported in the Acquisition and Procurement monthly report and that the metrics measure the effectiveness of actions taken to correct the contracting deficiencies. Estimated completion date is April 30, 2025.

Principal Action Office: Assistant to the Secretary of Defense for Public Affairs

Report: DODIG-2022-074, Audit of Entitlements for Activated Army National Guard and Air National Guard Members Supporting the Coronavirus Disease–2019 Mission, 3/30/2022

Reason Action Not Completed: The Chief, National Guard Bureau, in coordination with the Director of the Army National Guard and the Director of the Air National Guard, has not provided policies and procedures to require National Guard officials to complete a review of National Guard Service member records within the activation process, to ensure consistent military pay transactions and entitlements, including entitlements for Basic Allowance for Housing, Basic Allowance for Subsistence, Family Separation Allowance, Overseas Housing Allowance, and dependent claims.

Principal Action Office: National Guard Bureau

Report: DODIG-2022-076, Evaluation of Combatant Commands Communication Challenges with Foreign Partner Nations during Coronavirus Disease–2019 Pandemic and Mitigation Efforts, 3/28/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not provided an updated DoD Directive 5205.02E, “DoD Operations Security Program,” or updated policies with the training requirements for the risks of sharing DoD information on non-DoD controlled systems. The U.S. Combatant Commands have not provided final, published guidance clarifying the use of non-DoD controlled electronic messaging systems.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, U.S. Indo-Pacific Command, U.S. Southern Command

Report: DODIG-2022-077, Evaluation of Integrated Undersea Surveillance Systems Capacities, 3/28/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Navy

Report: DODIG-2022-078, Audit of Medical Conditions of Residents in Privatized Military Housing, 4/1/2022

Reason Action Not Completed: The Office of the Deputy Assistant Secretary of Defense (Housing) reported that the full enterprise Military Housing system Environmental Health and Safety module 3.0 was released and implemented on June 24, 2023, and three major updates to the module have been developed, the most recent on March 15, 2025. In addition, the Office of the Deputy Assistant Secretary of Defense (Housing) with the Commander, Navy Installations Command’s assistance, plans to demonstrate the updated module for the DoD OIG and subsequently collaborate on additional steps necessary to validate full implementation. Estimated completion date is August 29, 2025. The Deputy Assistant Secretary of Defense (Housing) plans to issue policy that requires the Military Departments to upload current and prior resident information associated with each privatized housing unit into the enterprise Military Housing system. Estimated completion date is September 30, 2026.

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

Report: DODIG-2022-081, Evaluation of Department of Defense Military Medical Treatment Facility Challenges During the Coronavirus Disease–2019 (COVID-19) Pandemic in Fiscal Year 2021, 4/5/2022

Reason Action Not Completed: The Director of the Defense Health Agency, in conjunction with the Secretaries of the Military Departments, has not

established a working group to address the staffing challenges identified by DoD medical treatment facilities during this evaluation. The Director of the Defense Health Agency, in coordination with the Secretaries of the Military Department, has not established the manpower requirements for the COVID-19 mission within the DoD medical treatment facilities for the staff required to support testing, vaccinations, contact tracing, and acute respiratory clinics.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-084, Evaluation of the Department of Defense’s Transition from a Trusted Foundry Model to a Quantifiable Assurance Method for Procuring Custom Microelectronics, 5/2/2022

Reason Action Not Completed: The Under Secretary of Defense for Research and Engineering has not provided the updated Joint Federated Assurance Center Charter, the updated Joint Federated Assurance Center Concept of Operations, or evidence that they have developed a process to prioritize the quantifiable assurance method efforts of the supporting DoD laboratories.

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

Report: DODIG-2022-088, Evaluation of the DoD’s Actions to Develop Interoperable Systems and Tools for Forecasting Logistics Demand Across the Joint Logistics Enterprise, 4/28/2022

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment continues to review DoD Manual 4140.01, volume 2, “DoD Supply Chain Materiel Management Procedures: Demand and Supply Planning,” and “DoD Instruction 4140.01, “DoD Supply Chain Material Management Policy,” for potential updates related to roles and responsibilities for interoperable systems and tools to support forecasting logistics demand planning. Estimated completion date is September 30, 2027.

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

Report: DODIG-2022-089, Joint Audit of the Department of Defense and the Department of Veterans Affairs Efforts to Achieve Electronic Health Record System Interoperability, 5/5/2022

Reason Action Not Completed: The Director of the Federal Electronic Health Record Modernization

Program Office is implementing a plan to create new interfaces that would allow medical devices to connect and transfer patient health care information to a contractor electronic health care platform. The Director of the Federal Electronic Health Record Modernization Program Office has not developed and implemented a plan to modify user roles to ensure users are granted access to only the patient health care information necessary to perform their job responsibilities. The implementation plan will be completed after the Federal Electronic Health Record Modernization Program Office receives the requested authorities and resource allocations from the Military Departments. Estimated completion date is March 31, 2026.

Principal Action Office: Deputy Secretary of Defense

Report: DODIG-2022-090, Management Advisory: DoD Health Care Provider Concerns Regarding the Access to Complete and Accurate Electronic Health Records, 5/5/2022

Reason Action Not Completed: The Assistant Secretary of Health Affairs has not provided documentation showing the results of the assessment with Military Health System GENESIS users to determine whether the concerns identified by the survey respondents still exist and whether strategies were developed to address the user concerns.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2022-096, Evaluation of the Air Force Selection Process for the Permanent Location of the U.S. Space Command Headquarters, 5/11/2022

Reason Action Not Completed: The Office of the Secretary of Defense has not finalized the issuance of the DoD Instruction to require the designated Combatant Command Support Agent to use their own Military Department's policies, procedures, and internal controls in future combatant command basing actions. Estimated completion date is May 30, 2025.

Principal Action Office: Secretary of Defense

Report: DODIG-2022-099, Management Advisory: The Military Health System Data Repository Contained Noncompliant Race Coding Values and Categories, 5/24/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not

updated the Military Health Systems Information Platform and Military Health System Data Repository to comply with the race code values and categories in DoD Instruction 1336.05, "Automated Extract of Active Duty Military Personnel Records," August 26, 2021, and DoD Manual 1336.05, "Defense Manpower Data Center Domain Values for Military Personnel Data Extracts," May 17, 2019. Estimated completion date is September 30, 2025.

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

Report: DODIG-2022-101, External Peer Review of the Defense Commissary Agency Internal Review Office, 6/2/2022

Reason Action Not Completed: The Defense Commissary Agency is updating Defense Commissary Agency Manual 90-05-01 to include: (1) specific detailed procedures on the performance, monitoring, and communication of quality reviews; (2) an independence impairment assessment when planning to perform non-audit services; (3) documentation of discussion on audit findings; and (4) compliance with quality control procedures, including the audit report checklist, project quality control checklist, independent reference review checklist, and independent reference review certification. Estimated completion date is March 31, 2025.

Principal Action Office: Defense Commissary Agency

Report: DODIG-2022-103, Audit of the Department of Defense's Implementation of Predictive Maintenance Strategies to Support Weapon System Sustainment, 6/13/2022

Reason Action Not Completed: The Army continues to develop comprehensive guidance for its implementation of CBM+ and predictive maintenance that aligns with DoD Instruction 4151.22, "Condition-Based Maintenance Plus for Materiel Maintenance," August 14, 2020. Additionally, the Army has not developed training tailored to the appropriate levels necessary to achieve CBM+ and implement predictive maintenance strategies, as required by DoD Instruction 4151.22.

Principal Action Office: Army

Report: DODIG-2022-104, Audit of Sole-Source Depot Maintenance Contracts, 7/21/2022

Potential Monetary Benefits: \$919,613 (Questioned Costs)

Reason Action Not Completed: The Commander, Naval Supply Systems Command, completed a review of the process for procuring long-lead materials and documented results of the contract review, and efforts are ongoing to provide the written rationale for not considering alternative options for the contract. The Commander reported that the contracting officer issued a reconciliation modification to recover the cost of government-furnished material that should have been applied to two delivery orders. Efforts are ongoing to provide additional data to support the determination of the amount due.

Principal Action Office: Navy

Report: DODIG-2022-105, Audit of the Reuse of Defense Logistics Agency Disposition Services Excess Property, 6/15/2022

Reason Action Not Completed: The Navy has not established a process to ensure that activity ordering personnel comply with DoD and Service-specific policy for completing reuse training or establishing an internal control to ensure the assignment of accurate condition codes. Also, the Navy has not reviewed the Defense Logistics Agency Disposition Services report on inaccurate condition codes, taken action to identify why the inaccurate condition codes occurred, or mitigated future inaccurate condition code assignments.

Principal Action Office: Navy

Report: DODIG-2022-107, Audit of the Development and Maintenance of Department of Defense Security Classification Guides, 6/21/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not established a process to ensure that DoD Components, original classification authorities, and the Defense Technical Information Center comply with the requirements in DoD Manual 5200.01, volume 1, "DoD Information Security Program: Overview, Classification and Declassification," July 28, 2020, and DoD Manual 5200.45, "Instructions for Developing Security Classification Guides," September 15, 2020. In addition, the Under Secretary of Research and Engineering has not established business rules for the security classification guides (SCG) index, including an SCG naming, numbering, and formatting convention that will facilitate original classification authority searches of existing classification guidance to enable consistent classification of similar information throughout the DoD.

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

Report: DODIG-2022-108, Audit of the Department of Defense's FY 2021 Compliance with Payment Integrity Information Act Requirements, 6/28/2022

Reason Action Not Completed: Defense Finance and Accounting Service personnel implemented risk-based strategies for all eight programs that reported estimates (Civilian Pay, DoD Travel Pay, Military Pay—Army, Military Pay—Marine Corps, Military Pay—Navy, Military Pay—Air Force, Military Health Benefits, and Military Retirement Pay). However, the strategy that Defense Finance and Accounting Service personnel used for the Commercial Pay program did not adequately target high-risk commercial payments, resulting in a sample size that was too small and not statistically valid. Defense Finance and Accounting Service personnel has not provided evidence it has developed a risk based strategy that targets high-risk commercial payments based on the characteristics of the payments. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

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

Report: DODIG-2022-110, Audit of Training Ranges in the U.S. European Command, 7/7/2022

Reason Action Not Completed: Controlled Unclassified Information

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

Report: DODIG-2022-115, Evaluation of DoD Law Enforcement Organizations' Response to Active Shooter Incidents, 8/10/2022

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not updated DoD Directive 5210.56, "Arming and the Use of Force," November 6, 2020, or other appropriate DoD policy, to: (1) standardize active shooter incident response procedures and planning, equipment, and training requirements for all Department and Service law enforcement organizations; or (2) identify the roles, responsibilities, and actions to be taken by armed non-first responder law enforcement organization personnel during active shooter incidents.

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

Report: DODIG-2022-117, Evaluation of the August 29, 2021 Kinetic Strike in Kabul, Afghanistan, 8/15/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy

Report: DODIG-2022-125, AAudit of the Department of Defense Components' Response to the SolarWinds Orion Compromise, 9/1/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Marine Corps, DoD Chief Information Officer

Report: DODIG-2022-126, Audit of the Department of the Navy's Controls Over the Federal Employees' Compensation Act Program, 9/7/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not finalized an analysis of the software and databases needed to manage Federal Employees' Compensation Act claims and provide Injury Compensation Program Administrators access as appropriate. In addition, the Under Secretary of Defense for Personnel and Readiness is coordinating the update of DoD Instruction 1400.25, volume 810, "DoD Civilian Personnel Management System: Injury Compensation," April 16, 2009, to establish the Injury Compensation Program Administrator roles and responsibilities, including tracking and recouping overpayments and reviewing chargeback reports. The Navy has not finalized the development of a Civilian Human Resources Manual that will establish a single source of Federal Employees' Compensation Act implementation guidance for Navy commands.

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

Report: DODIG-2022-127, Audit of DoD Other Transactions and the Use of Nontraditional Contractors and Resource Sharing, 9/8/2022

Reason Action Not Completed: Defense Pricing, Contracting, and Acquisition Policy updated its Other Transactions Guide in July 2023; however, it does not require agreements officers to validate that the nontraditional defense contractor participated

to a significant extent throughout the duration of the prototype project. Actions are ongoing to include guidance or best practices for agreements officers in the next scheduled revision of the Other Transactions Guide.

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

Report: DODIG-2022-132, Evaluation of Kinetic Targeting Processes in the U.S. Africa Command Area of Responsibility, 9/19/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Africa Command

Report: DODIG-2022-135, Evaluation of Aircraft High-altitude Electromagnetic Pulse (HEMP) Life Cycle Testing and Test Facility Infrastructure, 9/20/2022

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2022-136, Evaluation of the U.S. Special Operations Command Armed Overwatch Program, 9/22/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Special Operations Command

Report: DODIG-2022-137, Audit of the Military Services' Award of Cost-Reimbursement Contracts, 9/26/2022

Reason Action Not Completed: The Marine Corps Systems Command has not provided evidence that guidance was distributed requiring contracting officials to obtain and document, in the acquisition plan or contract file, the potential for cost-reimbursement contracts to transition to firm-fixed-price contracts to the maximum extent practicable, including the nature of cost-reimbursement contracts and the inability to transition to a firm-fixed-price contract. In addition, the Marine Corps Systems Command has not provided evidence demonstrating that it assigned all contracting leads the responsibility for disseminating information and training to their teams on the requirement for contracting officials to obtain and document, in the acquisition plan or contract file, the potential for cost-reimbursement contracts to transition to firm-fixed-price contracts to the maximum extent practicable, including the nature of cost-reimbursement contracts and the inability to transition to a firm-fixed-price contract.

Principal Action Office: Marine Corps

Report: DODIG-2022-141, Audit of the DoD Component Insider Threat Reporting to the DoD Insider Threat Management and Analysis Center, 9/28/2022

Reason Action Not Completed: The Defense Health Agency Director, U.S. Cyber Command Commander, and National Security Agency/Central Security Service Director have not provided evidence that their Hub Directors reviewed the insider threat incidents and reported those incidents to the DoD Insider Threat Management Analysis Center (DITMAC) as required by DoD guidance. The Under Secretary of Defense for Intelligence and Security issued DoD Instruction 5205.16, “The DoD Insider Threat Program,” December 20, 2024, and is developing a DoD Manual to implement a process for assessing DoD Component compliance with insider threat reporting requirements and developing timelines for DoD Components to report insider threat incidents to DITMAC.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, Assistant Secretary of Defense for Health Affairs, National Security Agency, U.S. Cyber Command

Report: DODIG-2023-003, Management Advisory Regarding the Air Force’s Compliance with the Federal Information Security Modernization Act of 2014 (FISMA), 10/12/2022

Reason Action Not Completed: The Air Force Chief Information Security Officer is updating the Plan of Action and Milestones Guidebook to require that system owners remediate weaknesses that exceed established timeframes as required by Air Force guidance, prioritizing the weaknesses in the known exploited vulnerabilities catalog. In addition, the Air Force Privacy Office is updating Air Force Instruction 33-332, “Air Force Privacy and Civil Liberties Program,” May 12, 2020, to align with the June 2021 DoD Data Breach Response Plan and to include additional controls for reporting privacy-related breaches. Once published, the Air Force Chief Information Officer will provide all Air Force personnel with privacy training that addresses all key elements required by Air Force Instruction 33-332. Estimated completion date is July 31, 2025.

Principal Action Office: Air Force

Report: DODIG-2023-006, Audit of Department of Defense Federal Mall Purchases, 10/19/2022

Potential Monetary Benefits: \$2,177,984 (Questioned Costs)

Reason Action Not Completed: The Defense Logistics Agency randomly sampled Federal Mall purchase transactions from FY 2019 through FY 2021 and issued demand letters to vendors for 17 contracts that incurred violations totaling \$2,177,984. The Defense Logistics Agency is coordinating with its general counsel and the Defense Finance and Accounting Service to recover these overpayments. Estimated completion date is September 30, 2025.

Principal Action Office: Defense Logistics Agency

Report: DODIG-2023-007, Joint Evaluation of the National Security Agency’s Integration of Artificial Intelligence, 10/17/2022

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-033, Management Advisory: The DoD’s Compliance with Privacy Act Training Requirements Pursuant to the Federal Information Security Modernization Act of 2014, 11/30/2022

Reason Action Not Completed: The Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency is revising DoD Instruction 5400.11, “DoD Privacy and Civil Liberties Programs,” January 29, 2019, to include the minimum content requirements and frequency for basic and role based privacy training, as required by National Institute of Standards and Technology guidance. Estimated completion date is March 31, 2025.

Principal Action Office: Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency

Report: DODIG-2023-038, Management Advisory: Evaluation of U.S. Special Operations Command’s Joint Military Information Support Operations Web Operations Center (JMWC), 12/15/2022

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Policy, U.S. Special Operations Command

Report: DODIG-2023-040, Management Advisory: DoD Restoration Costs to Repair Facilities After Supporting Operation Allies Refuge and Operation Allies Welcome, 12/19/2022

Reason Action Not Completed: The Deputy Assistant Secretary of Defense for Installation Modernization and Resilience reported that the Office of the Assistant

Secretary of Defense for Energy, Installations, and Environment drafted a consolidated guidance memorandum that would ensure property permits are issued to other Federal agencies before hosting interagency temporary housing and facility use, including where humanitarian aid operations will occur. The property permit process would require a risk assessment and an interagency pre- and post- occupancy inspection with assumption of financial responsibility by the tenant agency for repair and restoration of the real property arising from the agency's use of the property and provision of humanitarian aid. Estimated completion date is March 31, 2025.

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

Report: DODIG-2023-041, Management Advisory: The DoD's Use of Mobile Applications, 2/9/2023

Reason Action Not Completed: The DoD Chief Information Officer is drafting a memorandum that will define the acceptable use of device native application stores and direct DoD Components to implement a mobile threat defense solution to mitigate any potential risk from unmanaged applications. The memorandum will also define a process to build and maintain a list of unauthorized mobile applications for DoD mobile devices consistent with DoD Instruction 8170.01, "Online Information Management and Electronic Messaging," January 2, 2019, and DoD 5500.7-R, "Joint Ethics Regulation," August 30, 1993, as amended. Also, the DoD Chief Information Officer is coordinating with the Defense Information Systems Agency and other DoD Components to ensure the use of common terminology when releasing new and updated application security policy that addresses use, management, training, terminology standards, and records management.

Principal Action Office: DoD Chief of Information Officer

Report: DODIG-2023-045, Evaluation of Military Criminal Investigative Organizations' Major Procurement Fraud Programs, 1/23/2023

Reason Action Not Completed: The Air Force and the Navy have not provided evidence that policies have been updated. The Air Force has not provided evidence that it reviewed and updated current investigative procedures to better align with policy requirements. The Navy has not provided evidence that it processed a change transmittal for Secretary

of the Navy Instruction 5430.92C, "Assignment of Responsibilities to Counteract Acquisition Fraud, Waste, and Related Improprieties," June 11, 2018, to align the initial written notification requirements with DoD Instruction 7050.05, "Coordination of Remedies for Fraud and Corruption Related to Procurement Activities," May 12, 2014 (Incorporating Change 1, July 7, 2020), and to align legal notifications to the appropriate legal jurisdiction. Estimated completion date is March 31, 2025.

Principal Action Office: Navy, Air Force

Report: DODIG-2023-046, Evaluation of the Transfer of Combatant Command Responsibilities for Israel, 2/21/2023

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-052, Audit of the DoD's Compliance with Security Requirements When Using Commercial Cloud Services, 2/15/2023

Reason Action Not Completed: The Chief Information Officers for the Air Force and Navy have not provided documentation demonstrating that authorizing officials reevaluated the system-level authorization to operate for the five cloud systems reviewed, including a review of all required documentation, and considered the risks associated with using the authorized commercial cloud service offerings, as required by the DoD Cloud Computing Security Requirements Guide. Estimated completion date is August 31, 2025.

Principal Action Office: Navy, Air Force

Report: DODIG-2023-053, Evaluation of Army Pre-positioned Equipment Issued in Response to Ukraine and the NATO Defense Forces, 2/27/2023

Reason Action Not Completed: The Army has not provided evidence that they conducted a review to determine whether an update to the maintenance processes is required to include and track the mission capability of Army pre-positioned stock equipment in storage and implemented the results of the review. The Army has not issued guidance to the Army Field Support Brigades on identifying and ensuring the availability of sufficient and appropriate personnel to support surge requirements for Armored Brigade Combat Team rapid deployments.

Principal Action Office: Army

Report: DODIG-2023-054, Evaluation of the DoD's Response to Anomalous Health Incidents, or "Havana Syndrome", 3/9/2023

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not updated applicable counterintelligence guidance and policy documents to address Anomalous Health Incident-related information and counterintelligence investigation requirements. Estimated completion date is September 30, 2026.

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

Report: DODIG-2023-057, Audit of DoD Actions Taken to Implement Cybersecurity Protections Over Remote Access Software in the Coronavirus Disease-19 Telework Environment, 3/24/2023

Reason Action Not Completed: The Air Force is coordinating with U.S. Cyber Command, Air Force Cyber Command, and Air Combat Command to resolve policy gaps before updating the Air Force Guidance Memorandum to align Air Force policy with Windows 10 Security Technical Implementation Guide requirements to disable inactive user accounts after no more than 35 days of inactivity.

Principal Action Office: Air Force

Report: DODIG-2023-059, Evaluation of the DoD's Management of Traumatic Brain Injury, 3/28/2023

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not established an oversight plan for the management of traumatic brain injury care and a Traumatic Brain Injury Program of Record within the Military Health System. The Assistant Secretary of Defense for Health Affairs has not completed the review and update of Defense Health Agency Procedural Instruction 6490.04, "Required Clinical Tools and Procedures for the Assessment and Clinical Management of Mild Traumatic Brain Injury (mTBI)/Concussion in Non-Deployed Setting," April 26, 2021. Estimated completion date is December 31, 2026.

Principal Action Office: Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2023-061, Audit of Military Department Climate Change Assessments and Adaptation Plans in the Southeastern Continental United States, 3/28/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not issued guidance that includes a requirement to incorporate climate resilience plans in all installation Master Plans. The Master Plan outlines the efforts needed to sustain the mission for the intended lifespan of the installation's infrastructure and assets. Once DoD guidance has been issued, the Army, Navy, and Air Force will update their respective guidance to ensure consistency across the DoD.

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

Report: DODIG-2023-064, Audit of Operation Allies Welcome Contract Oversight at DoD Installations-Logistics Civil Augmentation Program V Contract, 4/18/2023

Potential Monetary Benefits: \$1,641,265,468 (Questioned Costs)

Reason Action Not Completed: The Army has not issued guidance to reinforce the importance of the contracting officer and contracting officer's representative roles and involvement in review of invoices before payment. The Army has not provided evidence to support that it has requested a refund from the contractor for any excess payment or arranged for payment to the contractor for any under-billed costs.

Principal Action Office: Army

Report: DODIG-2023-067, Audit of the Oversight of ENCORE III Information Technology Service Task Orders, 5/4/2023

Reason Action Not Completed: Defense Pricing, Contracting, and Acquisition Policy is revising Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information Part 201, "Federal Acquisition Regulation System," subpart 201.6, "Career Development, Contracting Authority, and Responsibilities," to require contracting officers to conduct initial reviews of the contracting officer's representatives (COR) files within a set timeframe after designating CORs; establish a COR file review frequency based on the contracting officer's assessment of the risks, complexity, and value of the contract; and provide comments to the COR and requiring activity within 30 days of a review on the COR's level of compliance with designation letter requirements. The Under Secretary of Defense for Acquisition and Sustainment and Principal Director, Defense Pricing, Contracting, and Acquisition Policy are revising DoD Instruction 5000.72, "DoD Standard

for Contracting Officer's Representative (COR) Certification," March 26, 2015 (Incorporating Change 2, November 6, 2020), to align with the updated COR file review requirements in Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information Part 201, subpart 201.6. Estimated completion date is March 30, 2025.

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

Report: DODIG-2023-068, Evaluation of the DoD's Management of Land-Based Water Resources to Support Operations, 5/9/2023

Reason Action Not Completed: The Army has not provided evidence to support that it has created a requirement, such as a policy or standard operating procedure, that the Army Deputy Chief of Staff (G-4) produces an annual report on its performance of the delegated Executive Agent roles and responsibilities for delivery to the Secretary of the Army and the Assistant Secretary of Defense for Sustainment. The Under Secretary of Defense for Acquisition and Sustainment has not finalized and published the revision to DoD Directive 4705.01E, "Management of Land-Based Water Resources in Support of Contingency Operations," June 3, 2015 (Incorporating Change 3, January 2, 2020). Estimated completion date is June 30, 2025.

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

Report: DODIG-2023-069, Evaluation of DoD Contracting Officer Actions on DoD Contracts Terminated for Convenience, 5/9/2023

Reason Action Not Completed: The Navy has not issued a memorandum that requires termination contracting officers to complete Defense Acquisition University courses CMC 1500, "Introduction to Terminations," and CLC 006, "Contract Terminations," within 36 months before performing termination contracting officer duties.

Principal Action Office: Navy

Report: DODIG-2023-071, Management Advisory: DoD Accounting and Reporting for Funds Used in Support of Operation Allies Refuge and Operation Allies Welcome, 5/18/2023

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is coordinating with the DoD Components on developing

and implementing their standard operating procedures to comply with DoD Financial Management Regulation, volume 12, chapter 23, requirements for tracking costs, accounting, and reporting of overseas humanitarian, disaster, and civic aid funding. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is conducting monthly reviews with the DoD Components on their expenditures incurred during Operation Allies Refuge and Operations Allies Welcome to validate the accuracy of funds reported to Congress. Estimated completion date is December 31, 2025.

The U.S. Marine Corps has not provided evidence to support it has fully reconciled unmatched transactions for Operation Allies Welcome to the appropriate obligations in the Defense Agencies Initiative system.

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

Report: DODIG-2023-072, Review of the Military Services' Policies and Procedures on the Medical Waiver Process for Recruiting, 5/17/2023

Reason Action Not Completed: The Commander of the Marine Corps Recruiting Command has not established a tracking mechanism to capture data on applicants medically disqualified by the U.S. Military Entrance processing Command to ensure that potentially eligible applicants are provided a choice of whether to proceed with a medical waiver request and document the reasons a waiver was not requested to inform change for recruiting processes. Actions are ongoing to finalize updates to U.S. Military Entrance Processing Command Regulation 40-1, "Medical Services Medical Qualification Program," December 15, 2020, to incorporate changes to policy and procedures as a result of implementing the Military Health System GENESIS. Estimated completion date is July 31, 2025.

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

Report: DODIG-2023-073, Evaluation of DoD Implementation of the Military Equal Opportunity Program's Data Collection and Reporting Requirements for Complaints of Prohibited Discrimination, 5/18/2023

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not updated DoD Instruction 1350.02 to incorporate specific dates for reporting of military equal opportunity complaints data and terminology that includes informal and military equal opportunity complaints. The Secretaries of the Military Departments have not issued

guidance requiring more effective quality reviews to improve the integrity of data of military equal opportunity complaints. Estimated completion date is December 31, 2025.

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

Report: DODIG-2023-074, Management Advisory: DoD Review and Update of Defense Articles Requiring Enhanced End-Use Monitoring, 5/19/2023

Reason Action Not Completed: The Defense Security Cooperation Agency will review and modify internal procedures to incorporate a regularly scheduled review to update the list of defense articles designated as requiring enhanced end-use monitoring. The Defense Security Cooperation Agency will also develop and implement a process for which defense articles no longer requiring enhanced end-use monitoring will be removed from the list and add a recurring requirement to review and update the list of all defense articles provided to foreign nations.

Principal Action Office: Defense Security Cooperation Agency

Report: DODIG-2023-075, Audit of the Department of Defense's FY 2022 Compliance with Payment Integrity Information Act Requirements, 5/22/2023

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is developing a strategy to help the Civilian Pay, Commercial Pay, DoD Travel Pay, Military Health Benefits–Healthcare, Military Pay–Army, Military Pay–Marine Corps, Military Pay–Navy, Military Pay–Air Force, and Military Retirement programs come into compliance with Office of Management and Budget Circular No. A-123, Appendix C requirements without the need for additional budgetary resources. They plan to provide this strategy to the Office of Management and Budget in the FY 2025 budget submission to meet this payment integrity requirement. Estimated completion date is June 30, 2025. The Defense Finance and Accounting Service is partnering with the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, and Department of the Army to identify, track, and reclassify the Hawaii water contamination travel payments as unknown payments until the propriety of the payments has been determined. The results will be reported

as part of the Department's Travel Pay program additional reporting requirements for the Office of Management and Budget's High Priority Program through the quarterly Key Performance Indicator scorecards or annual Payment Integrity Information Act Compliance submission, which is published on paymentaccuracy.gov. The DoD OIG is currently conducting its annual Improper Payments Elimination and Recovery Act review to verify the implementation of corrective actions.

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

Report: DODIG-2023-078, Audit of the DoD's Implementation and Oversight of the Controlled Unclassified Information Program, 6/1/2023

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security is revising DoD Instruction 5200.48, "Controlled Unclassified Information (CUI)," March 6, 2020, to require DoD Components to implement a process to track the completion of CUI training, such as the use of a learning management system, and use that process to enforce the requirement that personnel complete the CUI training. The Defense Pricing, Contracting, and Acquisition Policy, General Services Administration (GSA), and National Aeronautics and Space Administration (NASA) are coordinating a proposed Federal Acquisition Regulation (FAR) rule, FAR Case 2017-016, "Controlled Unclassified Information," that implements the National Archives and Records Administration CUI program codified at 32 Code of Federal Regulations 2002, which establishes requirements for designating, safeguarding, disseminating, marking, decontrolling, disposing of CUI, and training associated with CUI. The Army Training and Doctrine Command has not updated the Training Development Capability database to include the option to mark documents as CUI and prompt personnel to add the designation indicator and portion markings. Estimated completion date is May 31, 2025. The Chief of Naval Operations reported that standard forms are being developed at each level, and leadership is committed to having forms updated to comply with CUI markings. Estimated completion date is March 31, 2026.

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

Report: DODIG-2023-080, Evaluation of U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center (JMWC), 6/6/2023

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-081, Audit of the Tracking and Reporting of DoD-Owned Shipping Containers, 6/8/2023

Reason Action Not Completed: The Military Surface Deployment and Distribution Command has not developed procedures to conduct periodic reviews and has not implemented procedures to ensure that Surface Deployment and Distribution Command officials use an accountable property system of record for reporting in accordance with DoD Instruction 5000.64, "Accountability and Management of DoD Equipment and Other Accountable Property," April 27, 2017 (Incorporating Change 3, June 10, 2019). The Navy Expeditionary Medical Support Command has not implemented procedures to ensure the prioritization of compliance with the tracking and reporting of information related to DoD-owned shipping containers. The Marine Corps has not developed procedures to ensure compliance with tracking and reporting information related to DoD-owned shipping containers. Estimated completion date is December 31, 2025.

Principal Action Office: Army, Marine Corps, Navy

Report: DODIG-2023-082, Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund, 6/9/2023

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is developing procedures to monitor future Economy Act transactions to ensure providers are reimbursed for costs incurred, support agreements are documented, and processes are efficient or economical and are in the best interest of the U.S. Government. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; the Defense Security Cooperation Agency Director; and the Assistant Secretary of the Army (Financial Management and Comptroller) are reviewing the DoD Agency Wide, Security Assistance Account, and Army General Fund

financial statements, respectively, to determine the necessary corrections to prior period financial reports based on U.S. Treasury guidance.

Principal Action Office: Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Army, Defense Security Cooperation Agency

Report: DODIG-2023-083, Evaluation of the Collection of Demographic Data in the Military Justice System, 6/7/2023

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is making progress to establish and define demographic categories in Service personnel and military justice system databases across all Services. Also, the Under Secretary of Defense for Personnel and Readiness is making progress to establish a process that requires consistent use of demographic categories in Service personnel and military justice system databases across all Services. Estimated completion date is September 30, 2030.

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

Report: DODIG-2023-084, Evaluation of Accountability Controls for Defense Items Transferred Via Air to Ukraine within the U.S. European Command Area of Responsibility, 6/8/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not finalized the development of guidance directing the Secretaries of the Military Departments and the Directors of the Defense agencies to implement procedures to verify compliance with the Defense Transportation Regulations and the Presidential Drawdown Execute Orders for the shipment of defense items.

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

Report: DODIG-2023-085, Review of the DoD's Co-Location Policies to Support Dual-Military Marriages, 6/8/2023

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is updating DoD Instruction 1315.18, "Procedures for Military Personnel Assignments," October 28, 2015 (Incorporating Change 3, June 24, 2019), to define how the Services should measure the effectiveness of their assignment policies and require coordination across

all the Services for the co-location of interservice, dual-military spouses. Estimated completion date is June 30, 2025.

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

Report: DODIG-2023-088, Evaluation of DoD Support to Other Agencies' Requests for Screening of Displaced Persons from Afghanistan, 6/16/2023

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not finalized and published the DoD Instruction and Directive that will replace DoD Instruction O-3300.04, "Defense Biometric Enabled Intelligence (BEI) and Forensic Enabled Intelligence (FEI)," May 25, 2012, to reflect the transition of responsibilities from the Defense Intelligence Agency to the Under Secretary of Defense for Intelligence and Security for the management, support, and requirements of the DoD Biometrically Enabled Watch List. Estimated completion date is June 30, 2026.

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

Report: DODIG-2023-089, Management Advisory: Reliability of the Defense Enrollment Eligibility Reporting System Data, 6/27/2023

Reason Action Not Completed: The Defense Manpower Data Center is assessing the implementation of automated system input controls for fields in the Defense Enrollment Eligibility Reporting System to prevent entries from processing unless users populate required fields in accordance with updated requirements. Estimated completion date is December 31, 2025.

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

Report: DODIG-2023-093, Audit of the Reliability of the Department of Defense's Coronavirus-2019 Patient Health Data, 6/7/2023

Potential Monetary Benefits: \$6,174,415 (Questioned Costs)

Reason Action Not Completed: The Director of the Defense Health Agency has not established and implemented a process for selecting COVID-19 events for entry into the COVID-2019 Registry to limit selection bias and a policy for developing and populating patient registries that aligns with the Department of Health and Human Services best

practices, "Agency for Healthcare Research and Quality, Registries for Evaluating Patient Outcomes: A User's Guide." Estimated completion date is October 1, 2026.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2023-096, Management Advisory: DoD's Ability to Financially Report Joint Strike Fighter Inventory, 7/21/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is working with the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, the F-35 Joint Program Office, and prime contractors to ensure that the U.S. Government has access to a complete and accurate population of Joint Strike Fighter inventory necessary to meet operational and financial reporting requirements. The F-35 Joint Program Office is working to establish and implement a process, including a detailed surveillance plan with clearly linked contracting mechanisms, to ensure the contractor is meeting all contract requirements and the contractor is held accountable if financial reporting requirements are not met. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is developing a plan of action to report or disclose the value of Joint Strike Fighter inventory on the DoD financial statements that includes how the component level financial statements will be impacted. Estimated completion date is December 31, 2025.

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

Report: DODIG-2023-097, Audit of the Army's Use of Public-Private Partnerships at Anniston Army Depot, 7/26/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is updating DoD Instruction 4151.21, "Public-Private Partnerships for Product Support," November 21, 2016, to establish a public-private partnership oversight structure to ensure that the Secretaries of the Military Departments are implementing their oversight responsibilities as assigned in DoD Instruction 4151.21, and include guidance requiring that officials developing and implementing public-private partnerships complete the Defense Acquisition University public-private partnership training course. Estimated completion date is September 30, 2025. The Program Executive Office, Ground Combat Systems, has not provided evidence to support that it has completed a review

of the M1 Abrams, Stryker Family of Vehicles, TIGER, and Joint Assault Bridge workshare public-private partnerships with the contractors, as required by DoD Instruction 4151.21. Additionally, the Army is updating Army Regulation 700-90, "Army Industrial Base Process," January 30, 2020, to reiterate the importance of reviewing and applying the information in the "Public-Private Partnering for Product Support Guidebook." Estimated completion date is July 31, 2025.

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

Report: DODIG-2023-100, Evaluation of Controls over the Application of Analytic Standards by the Service Intelligence Centers and U.S. Cyber Command, 7/31/2023

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not issued draft DoD Instruction 3305.XX, "DoD Intelligence and Security Training." The DoD Instruction is in formal coordination and will undergo a DoD Office of General Counsel legal sufficiency review. Estimated completion date is June 30, 2025.

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

Report: DODIG-2023-102, Audit of DoD Exceptional Family Member Program in the U.S. Indo-Pacific Command, 8/1/2023

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not published the family member travel screening policy to standardize overseas travel screening processes and address Exceptional Family Member Program concerns. The policy will include a process map or detailed description of the assignment coordination process for Outside the Continental United States (OCONUS) and establish a standardized DoD-baseline for OCONUS assignment coordination to eliminate the need for the Services to follow their own unique processes. The Office of Special Needs, in coordination with the Exceptional Family Member Program information technology work group, is developing and implementing a single DoD information technology system to maintain readily available and reliable data for oversight of the Exceptional Family Member Program. Estimated completion date is November 30, 2026.

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

Report: DODIG-2023-103, Audit of the Military Service Recruiting Organizations' Efforts to Screen Applicants for Extremist and Criminal Gang Behavior, 8/3/2023

Reason Action Not Completed: The Navy has not provided evidence to support that they have established and implemented requirements in its Service-specific policies for periodic reviews of recruiter compliance with required accessions screening procedures to ensure recruiters screen applicants for extremist and criminal gang associations.

Principal Action Office: Navy

Report: DODIG-2023-105, Management Advisory: U.S. European Command Security Classification Guidance for Ukraine Assistance, 8/11/2023

Reason Action Not Completed: The U.S. European Command has not finalized its review to determine whether sufficient guidance exists for U.S. European Command staff and subordinate commands to properly mark, store, and disseminate information related to the DoD's Ukraine security assistance mission in Europe. Estimated completion date is July 31, 2025.

Principal Action Office: U.S. European Command

Report: DODIG-2023-109, Evaluation of the DoD's Actions Regarding Unidentified Anomalous Phenomena, 8/15/2023

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-116, Evaluation of the Department of Defense Intelligence Agencies' Use of Human Language Technology, 8/21/2023

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-119, Audit of Enhanced End-Use Monitoring of Sensitive Equipment Given to the Government of Iraq, 8/31/2023

Reason Action Not Completed: U.S. Central Command has not developed a plan that ensures continuity within the End-Use Monitoring program in Iraq or confirmed it will not need U.S. Central Command assistance in mitigating the billet challenges. The plan could include using contractors to assist with the End-Use Monitoring program, filling the Office of Security Cooperation–Iraq End-Use Monitoring program manager position

with a civilian, or expanding the authorities of the locally employed staff. U.S. Central Command has not developed guidance for conducting virtual security cooperation office inspections when in-person inspections are not feasible.

Principal Action Office: U.S. Central Command

Report: DODIG-2023-120, Audit of Triage and Support Services for Sexual Assault Victims at DoD Medical Treatment Facilities, 9/7/2023

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs has not issued implementing guidance to ensure alignment with existing DoD policy to assign a minimum triage level for sexual assault victims that meets the requirements for priority and uniformity and to develop a process to ensure the new guidance is implemented and consistently applied. Estimated completion date is November 1, 2025.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2023-121, Evaluation of a Classified Program, 9/6/2023

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2023-123, Audit of the Reliability of Army Spare Parts Forecasts Submitted to the Defense Logistics Agency, 9/20/2023

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is working to identify causes of inaccurate spare parts forecasting in the systems of record, analyze the causes and identify courses of action to improve accuracy, determine magnitude of impact of the inaccuracies, and revise procedures. Estimated completion date is September 20, 2025. In addition, the Under Secretary of Defense for Acquisition and Sustainment is working to identify the value of the spare parts forecast, assess and discuss the added value of the spare parts forecast, determine whether to keep items as part of the spare parts forecasts, publish list of items that gain value from collaboration forecasting, and identify policy requiring updates. Estimated completion date is September 20, 2026.

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

Report: DODIG-2024-002, Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group-Ukraine and Its Subordinate Commands, 11/2/2023

Reason Action Not Completed: Report is classified.

Principal Action Office: Army, U.S. European Command

Report: DODIG-2024-016, Evaluation of the Control and Accountability of DoD Biometric Data Collection Technologies, 11/8/2023

Reason Action Not Completed: The Under Secretary of Defense for Intelligence and Security has not updated DoD Directive 8521.01E, "DoD Biometrics," January 13, 2016 (Incorporating Change 2, October 15, 2018), to include standards for the encryption and protection of data on biometric collection devices; require the sanitization of data from devices and hard drives before disposal; and require owning organizations to maintain records of the sanitization of all data on biometric devices when those devices are dispositioned for disposal.

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

Report: DODIG-2024-026, Audit of the Navy's Management of the MQ 25 Stingray Program, 11/16/2023

Reason Action Not Completed: The Navy is updating the MQ-25 Stingray program's acquisition strategy and risk management documentation to identify all the risks associated with experiencing further delays in receiving the MQ-25As and the risk that the MQ-25 program misses the expected deployment dates.

Principal Action Office: Navy

Report: DODIG-2024-028, Management Advisory: The U.S. Army's Accountability of Equipment Transferred to Ukraine, 11/15/2023

Reason Action Not Completed: Report is classified.

Principal Action Office: Army

Report: DODIG-2024-030, Audit of Environmental Threats to Naval Dry Docks, 11/29/2023

Reason Action Not Completed: The Navy is updating the Norfolk Naval Shipyard master plan to comply with the 5-year requirement in accordance with DoD Instruction 4165.70, "Real Property Management," April 6, 2025 (Incorporating Change 1,

August 31, 2018). The master plan will include a military installation resiliency component in accordance with section 2864, title 10, United States Code and Unified Facilities Criteria 2-100-01, "Installation Master Planning," September 30, 2020 (Incorporating Change 1, April 8, 2022). Estimated completion date is September 30, 2026.

Principal Action Office: Navy

Report: DODIG-2024-033, Management Advisory: Concerns with Access to Care and Staffing Shortages in the Military Health System, 11/29/2023

Reason Action Not Completed: The Defense Health Agency did not identify all specialties, by location, in which the managed care support contractor provider network was not meeting DoD access to care standards and, in coordination with the managed care support contractors, did not develop or implement a plan to bring those provider networks into compliance with the DoD access to care requirements. Also, the Director of the Defense Health Agency and Service Surgeons General have not developed a plan to address the issues identified in a survey of TRICARE beneficiaries stationed overseas about their access to health services.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2024-036, Audit of Defense Health Agency Controls to Monitor Opioid Prescription Compliance with Federal and DoD Opioid Safety Standards, 12/7/2023

Reason Action Not Completed: The Assistant Secretary of Defense for Health Affairs reported that upon implementation of the Integrated Health Delivery System program, all DoD medical treatment facilities will be required to conduct a self-assessment of compliance with Defense Health Agency instructions governing pharmacy operations. DoD medical treatment facilities will be inspected as part of the Defense Health Agency Inspector General annual inspection program to validate the self-assessment results from the previous year. Estimated completion date is September 30, 2026. The Assistant Secretary of Defense for Health Affairs has not developed and implemented a process to obtain medical documentation for DoD beneficiaries from DoD medical treatment facilities and other agencies or health insurance providers to support routine monitoring and medical reviews of at-risk beneficiaries.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2024-037, Evaluation of the Assessment, Monitoring, and Evaluation of Global Health Engagement Activities in USINDOPACOM, USEUCOM, and USAFRICOM, 1/25/2024

Reason Action Not Completed: The Under Secretary of Defense for Policy is drafting a memorandum to formalize the transfer of responsibility for global health engagement from the Assistant Secretary of Defense for Special Operations and Low Intensity Conflict to the Assistant Secretary of Defense for Strategy, Plans, and Capabilities. The Defense Security Cooperation Agency continues to develop and implement the four functions for global health engagement activities into the security cooperation system Socium. Estimated completion date is September 30, 2026.

Principal Action Office: Under Secretary of Defense for Policy, Defense Security Cooperation Agency

Report: DODIG-2024-042, Audit of Army Oversight of DoD Language Interpretation and Translation Enterprise II Contract, 1/9/2024

Reason Action Not Completed:

Principal Action Office: Army

Report: DODIG-2024-043, Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine, 1/10/2024

Reason Action Not Completed: The Under Secretary of Defense for Policy has not coordinated with the Department of State to develop and implement a process of third-party transfer approvals. The Defense Security Cooperation Agency has not developed and implemented a system of internal controls to verify that all inventories and serial number notifications are accurately updated in the Security Cooperation Information Portal database.

Principal Action Office: Under Secretary of Defense for Policy, Army, Defense Security Cooperation Agency

Report: DODIG-2024-046, Management Advisory: Leahy Vetting of DoD-Trained Ukrainian Armed Forces, 1/17/2024

Reason Action Not Completed: The U.S. European Command has not developed, documented, and implemented internal controls to ensure that before attending training, Ukrainian Armed Forces personnel

are assigned to units and commanders, at the battalion level or below, that received Leahy vetting and approval.

Principal Action Office: U.S. European Command

Report: DODIG-2024-047, Audit of the DoD's Plans to Address Long-standing Issues with Outdated Financial Management Systems, 1/19/2024

Potential Monetary Benefits: \$727,900,000 (Funds Put to Better Use)

Reason Action Not Completed: The Under Secretary of Defense (Comptroller), DoD, is partnering with the DoD Chief Information Officer to develop and implement policies and procedures that require DoD Components to document all end-to-end processes relevant to financial transactions with sufficient detail to identify how the DoD uses its systems and to oversee and monitor the documentation of those processes. The DoD Chief Information Officer is coordinating with system owners to develop a plan, identify the necessary funding, and replace noncompliant financial management systems with Enterprise Resource Planning systems that exist or are in development. The DoD CIO is also coordinating with systems owners of those systems that the Under Secretary of Defense (Comptroller), DoD, believes can and should be retired, to develop a plan and expedite system retirement, which will allow for the DoD to put \$727.9 million in future funding to better use.

Principal Action Office: Deputy Secretary of Defense; Under Secretary of Defense (Comptroller), DoD; DoD Chief Information Officer

Report: DODIG-2024-048, Evaluation of the Alaska RADAR System, 1/22/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force, U.S. Northern Command

Report: DODIG-2024-050, Evaluation of DoD Efforts to Mitigate Foreign Influence When Foreign Investors Acquire Land or Property in Close Proximity to U.S. Military Facilities, 2/1/2024

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2024-055, Audit of the DoD's Oversight of Cost-Plus-Award-Fee Contracts, 2/13/2024

Reason Action Not Completed: The Navy has not provided evidence to support that use of the Procurement Performance Management Assessment Program resulted in contracting officials complying with Federal and DoD requirements for administration and management of cost-plus-award-fee contracts. The Army has not provided evidence to support it provided training to contracting officials on the administration and management of cost-plus-award-fee contracts during one of the quarterly Hot Topics Training Workshops. The Defense Pricing, Contracting, and Acquisition Policy has not provided evidence to support it is coordinating with the Military Departments and Defense agencies to evaluate the effectiveness of the associated contracts and fees paid, as required by Federal Acquisition Regulation 16.401(f).

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

Report: DODIG-2024-058, Evaluation of the Planned Logistics Nodes to Support Operations in the USINDOPACOM Area of Responsibility, 2/22/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Indo-Pacific Command

Report: DODIG-2024-059, Audit of DoD Afghanistan Contingency Contracts Closeout, 2/24/2024

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is identifying areas of the "Contract Closeout Guidebook" to update with additional guidance and controls for contracting personnel to improve tracking, training, communication, and oversight in the contract closeout process. The Defense Pricing, Contracting and Acquisition Policy, is reviewing contract closure procedures in the Defense Federal Acquisition Regulation Supplement Procedures, Guidance, and Information to add guidance to ensure better communication between procuring and administrative contracting officers and continuity of contracting operations in the event of personnel turnover. Also, Defense Pricing, Contracting and Acquisition Policy, is coordinating with the Defense Acquisition University to add emphasis to closeout requirements, roles, and responsibilities pertaining to contingency contract closeout. Estimated completion date is September 30, 2025.

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

Report: DODIG-2024-061, Audit of Military Services' Processing of Coronavirus Disease-2019 Vaccination Exemptions and Discharges for Active Duty Service Members, 3/12/2024

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not revised DoD Instruction 1300.17, "Religious Liberty in the Military Services," September 1, 2020, to identify a central decision authority during high-volume request periods and issue guidance during those periods to decrease processing times of religious accommodation requests. Estimated completion date is September 30, 2026. The Defense Health Agency, in coordination with the Secretaries of the Military Departments, is updating Defense Health Agency Multi-Service Regulation, "Immunization for the Prevention of Infectious Diseases," to include requirements for Military Service personnel to maintain supporting documentation for medical and administrative exemptions. Estimated completion date is September 30, 2025.

Principal Action Office: Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2024-062, Audit of the Management of Organs Retained for Forensic Examination by the Armed Forces Medical Examiner, 3/14/2024

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not updated or implemented retained organ policy to align with current policy and practice related to retained specimens. Estimated completion date is March 31, 2025. The Assistant Secretary of Defense for Health Affairs will develop and implement Armed Forces Medical Examiner System policy, processes, and procedures related to specimens once the DoD has clearly defined policy to establish consistent processes for organ retention and disposition.

Principal Action Office: Under Secretary of Defense for Personnel and Readiness, Assistant Secretary of Defense for Health Affairs

Report: DODIG-2024-063, Audit of Munitions Storage at Al Udeid Air Base, Qatar, 3/19/2024

Reason Action Not Completed: The Commander of the 379th Air Expeditionary Wing has not developed or implemented procedures requiring safety managers to review safety site plans or that explosive weight totals align with net weight limits. Additionally, the Air Force has not ensured that contractor personnel update courtesy storage agreements to require tenant

organizations to initially report all munitions data, including net explosive weight totals, and to report changes to the contractor.

Principal Action Office: Air Force

Report: DODIG-2024-068, Evaluation of the DoD Military Information Support Operations Workforce, 3/25/2024

Reason Action Not Completed: The Under Secretary of Defense for Policy has not provided evidence to support that it has conducted a Capabilities-Based Assessment that considers establishing a conventional military information support operations capability in the Army's active component; commissioning officers directly into a conventional Psychological Operations career field; and restructuring existing or creating new military information support operations units that better match current operational demand. Estimated completion date is March 31, 2026.

Principal Action Office: Under Secretary of Defense for Policy

Report: DODIG-2024-069, Management Advisory: The Navy's Execution of Funds to Assist Ukraine, 3/26/2024

Reason Action Not Completed: Navy has not developed or implemented effective internal control to prevent over execution in the Navy Standard Accounting, Budgeting, and Reporting System.

Principal Action Office: Navy

Report: DODIG-2024-072, Evaluation of DoD Financial Responsibility Reviews on Prospective DoD Contractors, 3/29/2024

Reason Action Not Completed: The Deputy Assistant Secretary of the Army (Procurement), Deputy Assistant Secretary of the Navy (Procurement), and Deputy Assistant Secretary of the Air Force (Acquisition, Technology, and Logistics) have not provided evidence to support that contracting officers assigned to 35 open contracts have reevaluated and adequately documented the contractors' financial responsibility determinations. In addition, the Army, Navy, and Air Force have not updated and implemented policies to describe the types and extent of financial information required to document contracting officer financial responsibility determinations and maintain the documentation in the contract file in accordance with the Defense Federal Acquisition Regulation Supplement 232.072-2.

Principal Action Office: Army, Navy, Air Force



ACRONYMS AND ABBREVIATIONS

AFFF	Aqueous Film-Forming Foam
C3PAO	CMMC third-party organizations
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Chief Information Officer
CLDJ	Camp Lemonnier, Djibouti
CMMC	Cybersecurity Maturity Model Certification
CUI	Controlled Unclassified Information
DCAA	Defense Contract Audit Agency
DCI	Defense Critical Infrastructure
DCIS	DoD OIG Defense Criminal Investigative Service
DoD	Department of Defense
DOJ	Department of Justice
DON	Department of the Navy
EDCA	Enhanced Defense Cooperation Agreement
FFMIA	Federal Financial Management Improvement Act
FMR	Financial Management Regulation
GG	General Government
GS	General Schedule
HUD	Department of Housing and Urban Development
IG	DoD OIG Inspector General
ISO	DoD OIG Investigations of Senior Officials
JBPHH	Joint Base Pearl Harbor-Hickam
NAB	Naval Amphibious Base
NAVAF	U.S. Naval Forces Africa
NDAA	National Defense Authorization Act
NAVSPECWARCOM	Naval Special Warfare Command
NSWCEN	Naval Special Warfare Center
OAR	Operation Atlantic Resolve
OES	Operation Enduring Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
OLAC	DoD OIG Office of Legislative Affairs and Communications
OPR	DoD OIG Office of Professional Responsibility
OSD	Office of the Secretary of Defense
PED	Performance Enhancing Drug
SEAL	Sea, Air, Land
SES	Senior Executive Service
SIPE	Swimming induced pulmonary edema
USAID	U.S. Agency for International Development
WRI	DoD OIG Whistleblower Reprisal Investigations





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