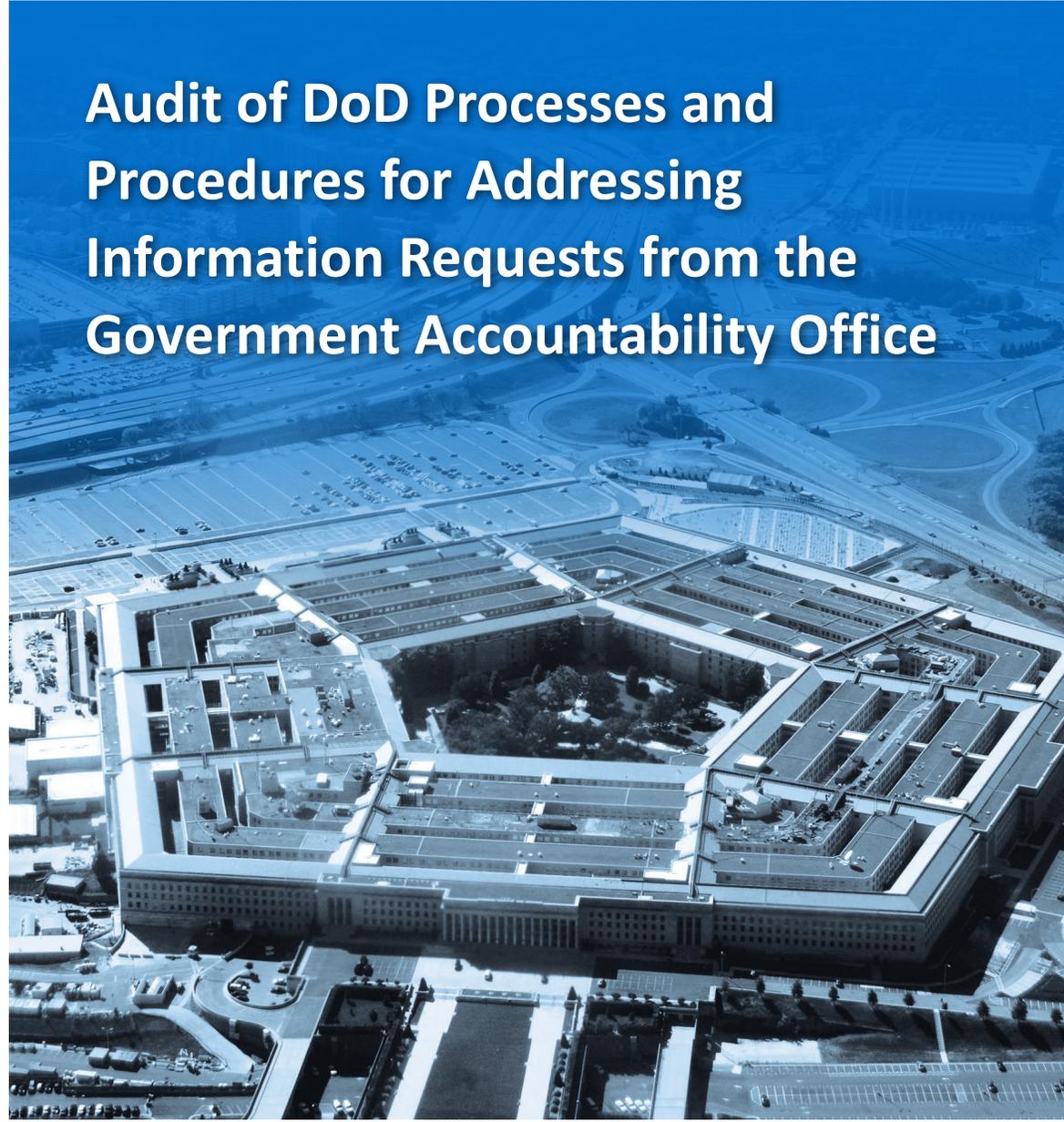


INSPECTOR GENERAL

U.S. Department of Defense

AUGUST 20, 2025



Audit of DoD Processes and Procedures for Addressing Information Requests from the Government Accountability Office

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY





Results in Brief

Audit of DoD Processes and Procedures for Addressing Information Requests from the Government Accountability Office

August 20, 2025

Objective

The objective of this audit is to determine whether the DoD has effective and compliant processes and procedures for addressing U.S. Government Accountability Office (GAO) information requests.

Background

We conducted this audit in response to a congressional mandate established in Conference Report 118-301 to accompany the FY 2024 National Defense Authorization Act. The mandate directed us to review the processes and procedures by which the DoD evaluates, responds to, complies with, or denies GAO information requests and the consistency of such processes and procedures with the authorities granted to the Comptroller General of the United States under section 716, title 31, United States Code (31 U.S.C. § 716).

Finding

According to the GAO, the DoD's processes and procedures for addressing GAO information requests were effective and compliant for engagements that did not include highly sensitive information. However, we found that the DoD could improve the timeliness of responses to GAO requests that included highly sensitive information. For all three GAO engagements we reviewed, DoD personnel did not provide classified documents or future operation plans in a timely manner. Specifically, DoD personnel took 10 to 23 months

Finding (cont'd)

to provide the GAO with the requested information. The DoD requires internal coordination and approvals before releasing highly sensitive information; however, the DoD did not have a transparent process in place with guidance to address requests for highly sensitive information. Furthermore, the DoD's Audit Management Division did not provide consistent or effective guidance and training to the DoD's primary action officers assigned as the main point of contact with the GAO. In addition, the DoD and the GAO did not always include the DoD Audit Management Division liaisons during engagements and did not request their assistance with information request delays or denials. As a result, DoD personnel significantly delayed providing the GAO with information that was considered highly sensitive by the DoD, and those delays impacted the GAO's ability to support Congress in meeting its responsibilities to improve performance and ensure accountability within the U.S. Government.

Recommendations

We made three recommendations, including that the Under Secretary of Defense for Policy update guidance and identify specific steps to address highly sensitive information requests that require additional coordination and approvals, including the levels of coordination required to efficiently transfer information to facilitate the engagement, and a more transparent process for tracking requests. In addition, we recommended that the DoD Performance Improvement Officer and Director of Administration and Management establish and consistently implement guidance and training for all primary action officers, including their roles and responsibilities, as well as procedures for processing GAO information requests, including requests for highly sensitive information. We also recommended that they engage with the GAO to develop and implement mutually agreed-upon processes and procedures for the DoD's Audit Management Division and the GAO during engagements that involve requests for highly sensitive information.



Results in Brief

Audit of DoD Processes and Procedures for Addressing Information Requests from the Government Accountability Office

Management Comments and Our Response

The Director of Administration and Management agreed to address the recommendations; therefore, we consider the recommendations resolved and open. We will close the recommendations when we verify that management has implemented corrective actions.

The Under Secretary of Defense for Policy did not provide a response to the recommendation in the draft report. Therefore, we request comments within 30 days in response to the final report. Please see the Recommendations Table on the next page.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Under Secretary of Defense for Policy	A.1	None	None
Performance Improvement Officer and Director of Administration and Management	None	A.2.a, A.2.b	None

Please provide Management Comments by September 19, 2025.

Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – The DoD OIG verified that the agreed upon corrective actions were implemented.





OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

August 20, 2025

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR POLICY
COMPTROLLER GENERAL, GOVERNMENT ACCOUNTABILITY OFFICE
DIRECTOR OF ADMINISTRATION AND MANAGEMENT
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of DoD Processes and Procedures for Addressing Information Requests
from the Government Accountability Office (Report No. DODIG-2025-148)

This report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

The Director of Administration and Management agreed to address all the recommendations presented in the report; therefore, we consider the recommendations resolved and open. We will close the recommendations when you provide us documentation showing that all agreed-upon actions to implement the recommendations are completed. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendations. Send your response to either [REDACTED] if unclassified or [REDACTED] if classified SECRET.

This report contains one recommendation that is considered unresolved because the Under Secretary of Defense for Policy did not provide a response to the report. Therefore, the recommendation remains open. We will track the recommendation until management has agreed to take actions that we determine to be sufficient to meet the intent of the recommendation and management officials submit adequate documentation showing that all agreed-upon actions are completed.

DoD Instruction 7650.03 requires that recommendations be resolved promptly. Therefore, please provide us within 30 days your response concerning specific actions in process or alternative corrective actions proposed on the recommendations. Send your response to either [REDACTED] if unclassified or [REDACTED] if classified SECRET.

If you have any questions, please contact Ms. Carmen J. Malone at [REDACTED].

A handwritten signature in cursive script, reading "Carmen J. Malone", is positioned above the typed name.

Carmen J. Malone
Assistant Inspector General for Audit
Acquisition, Contracting, and Sustainment

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Introduction

Objective

The objective of this audit was to determine whether the DoD has effective and compliant processes and procedures for addressing U.S. Government Accountability Office (GAO) information requests. See Appendix for our scope and methodology and a summary of prior audit coverage.

Background

We conducted this audit in response to a congressional mandate established in Conference Report 118-301 to accompany the FY 2024 National Defense Authorization Act.¹ The mandate directed us to review the processes and procedures by which the DoD evaluates, responds to, complies with, or denies GAO information requests and the consistency of such processes and procedures with the authorities granted to the Comptroller General of the United States under section 716, title 31, United States Code (31 U.S.C. § 716).²

Government Accountability Office

The Government Accountability Office (GAO) is an independent, nonpartisan agency that works for Congress. Under the Comptroller General's authority, the GAO performs audits, evaluations, and investigations at the request of congressional committees or as required by statute. The GAO's mission is to support Congress in meeting its constitutional responsibilities and help improve the performance and ensure the accountability of the U.S. Government.

Section 716, Title 31, United States Code

The United States Code authorizes the Comptroller General to obtain access to DoD agency records to conduct GAO engagements, such as audits, and requires DoD agencies to provide the Comptroller General the requested records within a reasonable time. If an information request between the GAO and the DoD Components is not made available within a reasonable time, the Comptroller General is authorized under the United States Code to make a written request to the head of the agency, and that agency head then has 20 days to respond.

¹ Conference Report 118-301, "Joint Explanatory Statement of the Committee of Conference," section 1647, to accompany the FY 2024 National Defense Authorization Act.

² 31 U.S.C. § 716, "Availability of Information and Inspection of Records," January 31, 2017.

DoD Instruction 7650.01

DoD Instruction (DoDI) 7650.01 requires that DoD Components cooperate with the GAO and respond as quickly and completely as practicable to GAO requests for information.³ DoDI 7650.01 also allows the GAO full access to all records that are not exempt from disclosure by law. DoDI 7650.01 requires coordination and approval for records that require special treatment, such as operational plans and future military operations.⁴

DoD Instruction 7650.02

DoDI 7650.02 establishes policy, assigns responsibilities, and provides procedures for the Performance Improvement Officer and Director of Administration and Management, the Audit Management Division (AMD), and the primary action officers (PAOs) during GAO engagements.⁵ DoDI 7650.02 also establishes that it is DoD policy to provide the GAO with timely access to Component records, information, and employees.

Performance Improvement Officer and Director of Administration and Management

The Performance Improvement Officer and Director of Administration and Management serves as the DoD central liaison with the Comptroller General on all matters concerning GAO engagements. This includes providing the DoD direction for GAO engagements.

Audit Management Division

The AMD supports the Performance Improvement Officer and Director of Administration and Management as the DoD central liaison for all matters concerning GAO engagements. The AMD develops procedures for all aspects of supporting a GAO engagement, from announcement through implementation of recommendations, and tracks and reports on the status of all GAO engagements involving the DoD. The AMD assigns an action officer liaison to each GAO engagement. The AMD action officer liaison (AMD liaison) provides the PAO guidance on:

- applying audit-related policies and procedures;

³ DoDI 7650.01, "Government Accountability Office (GAO) and Comptroller General Requests for Access to Records," January 27, 2009 (Incorporating Change 2, May 15, 2018).

⁴ Other types of records that require additional coordination and approval include budgetary material, internal audit reports, records of a DoD Component other than the DoD Component receiving an access request, records of a non-DoD entity, records containing personal information, and foreign and counterintelligence information.

⁵ DoDI 7650.02, "Engaging with the Government Accountability Office (GAO) on GAO Audits," January 24, 2020, (Incorporating Change 1, January 26, 2022). DoDI 7650.02 is currently outdated and is in the process of being updated. For example, the AMD is no longer organizationally under Washington Headquarters Services and is directly under the Performance Improvement Officer and Director of Administration and Management.

- resolving access issues and other problems, as necessary; and
- obtaining points of contact for additional DoD Components as needed to support the audit.

Primary Action Officer

The AMD designates an Office of the Secretary of Defense Component or DoD Component as the primary action office, and then that office or DoD Component assigns an individual from within as the PAO for the engagement. The PAO is usually from the DoD Component with overall functional responsibility for the issues identified in the GAO's engagement announcement. The PAO serves as the GAO's main point of contact during an engagement and represents both the Component and the DoD. The PAO is responsible for facilitating the day-to-day interactions with GAO auditors, including:

- ensuring DoD Components provide the GAO timely access to records, information, and employees;
- working with legal counsel on information requests potentially exempt by law to determine whether criteria exist to support withholding the information and, if withheld, helping to identify a mutually acceptable alternative;
- verifying whether GAO information requests are within the scope of the GAO engagement; and
- confirming GAO personnel have the appropriate security clearances before providing classified information.

GAO Engagements Reviewed

According to the GAO, from October 1, 2021, through August 27, 2024, GAO personnel performed 741 engagements for which the DoD was the audited entity. GAO personnel provided the following three documentation categories in which they sometimes encountered access challenges and delays when requesting information from the DoD: (1) certain highly sensitive; (2) pre-decisional, deliberative, and other internal records that include CUI; and (3) operation plans, operation orders, or execute orders.⁶

⁶ For this report, we will use highly sensitive information to refer to all three of these categories.

GAO personnel provided five engagements that included requests for the three information categories. For our audit, we selected three of the five engagements that included requests for highly sensitive classified information and operation plan information. We reviewed the following GAO engagements.

- GAO Engagement No. 105864, “Nuclear Weapons Capabilities and Force Structure Requirements,” announced March 21, 2022, final report issued October 17, 2024 (Nuclear Engagement)⁷
- GAO Engagement No. 106049, “DoD Law of War Policies,” announced May 25, 2022, final report issued February 13, 2024 (DoD Law of War Policies Engagement)⁸
- GAO Engagement No. 106266, “Army and Marine Corps Multi-Domain Units,” announced September 28, 2022, final report issued March 14, 2024 (Army and Marine Corps Multi-Domain Units Engagement)⁹

For each of these engagements, when the GAO encountered an access challenge or delay with the request of highly sensitive information, they continued to work the request with the DoD PAO. The GAO did not execute its right in accordance with 31 U.S.C. § 716, to have the Comptroller General make a written request to the head of the agency, which would require that agency head to respond within 20 days.¹⁰

⁷ GAO Report No. GAO-25-105864C, “U.S. Nuclear Capabilities: DoD Should Expeditiously Establish a Decision Time Frame for Responding to Increasing Threats,” October 17, 2024

⁸ GAO Report No. GAO-24-107217, “DoD Law of War Policies: Actions Needed to Ensure Proper Reporting and Retention of Alleged Violations,” February 13, 2024

⁹ GAO Report No. GAO-24-106266C, “Force Structure: Army and Marine Corps Face Challenges Developing New Multi-Domain Units,” March 14, 2024

¹⁰ 31 U.S.C. § 716.

Finding

DoD Processes and Procedures for Addressing GAO Information Requests Were Not Always Effective

According to the GAO, DoD processes and procedures for addressing GAO information requests were effective and compliant for engagements that did not include highly sensitive information. However, we found that DoD could improve the timeliness of responses to GAO requests that included highly sensitive information. Specifically, for all three GAO engagements reviewed, DoD personnel did not provide all classified documents or future operation plans in a timely manner. This occurred because the:

- DoD did not have a transparent process in place to address information requests that required internal DoD coordination and approval,
- AMD did not provide consistent or effective guidance and training to PAOs, and
- DoD and the GAO did not always include AMD liaisons during engagements to assist with information request delays or denials.

As a result, DoD personnel significantly delayed providing the GAO with information that was considered highly sensitive by the DoD, and those delays impacted the GAO's ability to support Congress in meeting its constitutional responsibilities to improve performance and ensure accountability within the U.S. Government.

DoD Processes and Procedures Were Not Always Effective for Highly Sensitive Information Requests

According to the GAO, DoD processes and procedures for addressing GAO information requests were effective and compliant with applicable Federal laws and DoD regulations for engagements that did not include highly sensitive information and did not require additional DoD approvals prior to release. The GAO is authorized to obtain the required DoD records to execute GAO engagements within a reasonable time.¹¹

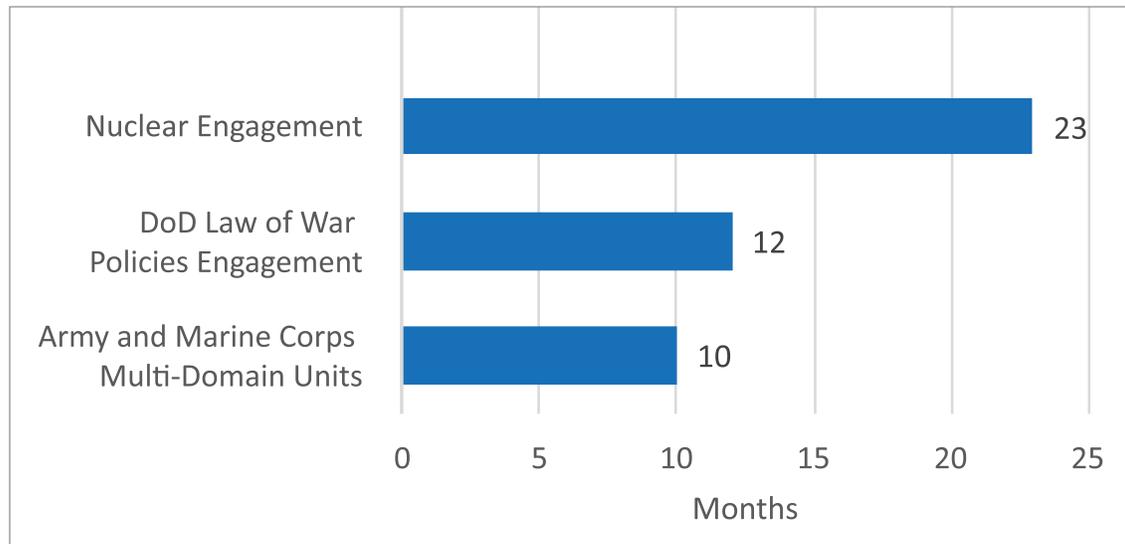
¹¹ 31 U.S.C. § 716.

GAO officials stated that the DoD generally provided responses to GAO information requests in a timely manner and cited a positive working relationship between the GAO and DoD personnel. The GAO conducted a total of 741 engagements from October 1, 2021, through August 27, 2024, for which the DoD was the audited entity, highlighting only five examples in which personnel encountered significant delays obtaining information from the DoD.¹² Specifically, for the three engagements reviewed, DoD personnel did not always provide timely responses to GAO information requests that included classified documents and future operation plans. Although 31 U.S.C. § 716 requires agencies to provide the GAO with the requested information within a reasonable time, specific timelines are not defined unless the Comptroller General initiates a formal written request.

For the three GAO engagements reviewed, DoD personnel took 10 to 23 months to provide the GAO with access to the necessary sensitive information.

For the three GAO engagements reviewed, DoD personnel took 10 to 23 months to provide the GAO with access to the necessary sensitive information. See Figure 1 for the total number of months that DoD personnel took to provide the requested documentation, from the entrance conference to the receipt of the information.

Figure 1. Amount of Time for DoD Personnel to Provide Highly Sensitive Requested Information



Source: The DoD OIG.

¹² The 741 engagements issued from October 1, 2021, through August 27, 2024, consisted of 526 issued engagements and 215 ongoing engagements for which the DoD was the audited entity.

The DoD Did Not Have a Transparent Process That Identified Steps Required to Obtain Approval for Releasing Highly Sensitive Information Requests

Due to the nature of certain GAO information requests, the DoD requires internal coordination and approvals before providing access to highly sensitive information, including obtaining final approval from Office of the Under Secretary of Defense for Policy (OUSD[P]) officials for the release of operation plans.¹³ However, the DoD's process was not transparent to the GAO, and the DoD's guidance did not identify the necessary levels of coordination and approvals required.

During the GAO Nuclear Engagement announced on March 21, 2022, GAO personnel requested access to nuclear plans and guidance that the DoD considered highly sensitive. Parts of the documentation required an OUSD(P) official's approval before release; however, the DoD does not have guidance that identifies the specific steps and levels of coordination required to obtain the approvals and therefore lacks the transparency necessary for tracking the status.

The lack of transparency prevented the GAO from easily tracking the status of the request for information. The lack of specific steps contributed to the PAO and OUSD(P) personnel taking 5 months to forward the request to the Under Secretary of Defense for Policy and then to the Deputy Secretary of Defense for approval. During the 5-month period, OUSD(P) personnel told the PAO to ask the National Defense Strategy team about the process it used to obtain approval for release of the Nuclear Implementation Plan in the past and required the PAO to adjust the format of the request multiple times.

In total, DoD personnel took 23 months to provide the requested information for the Nuclear Engagement. Specifically, DoD personnel took 4 months to provide access to the 2022 Nuclear Posture Review, 10 months to provide access to the 2022 Nuclear Implementation Plan, and 18 months to provide access to the Nuclear Employment Guidance. According to the GAO, they did receive other useful information during the 23 months that allowed them to continue their audit work. Due to the DoD's significant delay in providing the requested information, the GAO issued the final report in October 2024, over 2 years after the engagement was announced.¹⁴

In total, DoD personnel took 23 months to provide the requested information for the Nuclear Engagement.

¹³ DoDI 7650.01, "GAO and Comptroller General Requests for Access to Records," January 27, 2009, effective May 15, 2018. In addition to operation plans, DoDI 7650.01 also identifies other types of records that require special treatment when requested, including budgetary material, internal audit reports, records of a DoD Component other than the DoD Component receiving an access request, records of a non-DoD entity, records containing personal information, and foreign and counterintelligence information.

¹⁴ GAO Report No. GAO-25-105864C, "U.S. Nuclear Capabilities: DoD Should Expeditiously Establish a Decision Time Frame for Responding to Increasing Threats," October 17, 2024.

In another example, GAO personnel requested highly sensitive operation plan documentation for the DoD Law of War Policies Engagement, that required an OUSD(P) official's approval before release. DoDI 7650.01 states that internal coordination and approvals should occur for operation plan information, and it also states that an access determination will be made within 21 days. However, DoDI 7650.01 does not include the specific steps or levels of coordination required for approval nor are there timelines for each level of coordination. Consequently, the first PAO, assigned from the DoD Office of General Counsel, did not initiate the information request within the OUSD(P) for 5 months after the GAO's initial request. The DoD Office of General Counsel assigned a second PAO who took an additional month to determine how to initiate the request. After initiation of the request, OUSD(P) officials took 6 months to determine whether to grant access to the information, although the DoD requirement is to determine access within 21 days.¹⁵ As a result, it took 1 year to initiate the information request and

As a result, it took 1 year to initiate the information request and receive a response from OUSD(P), preventing timely issuance of the final report.

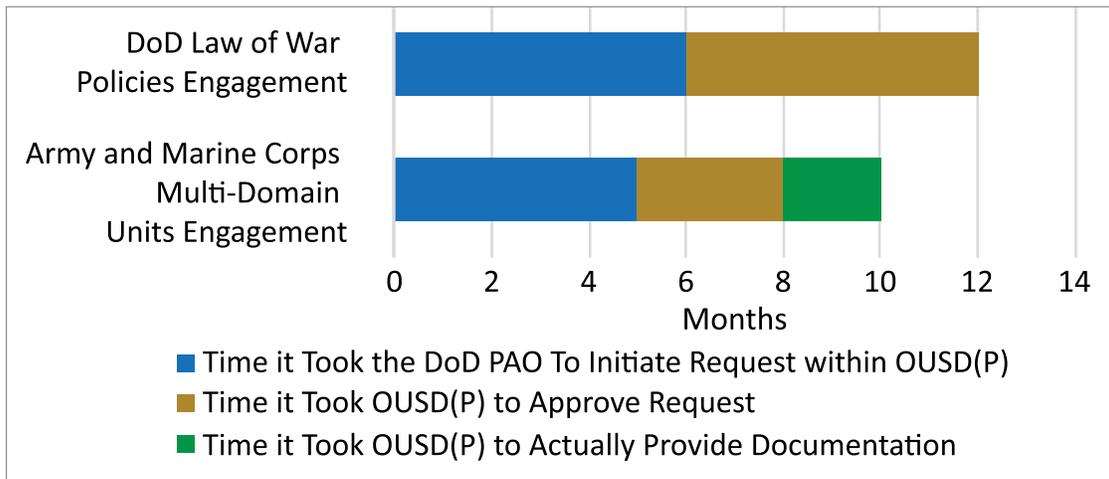
receive a response from OUSD(P), preventing timely issuance of the final report. Therefore, the Under Secretary of Defense for Policy should update guidance and identify specific steps to address highly sensitive information requests that require additional coordination and approvals, including levels of coordination

required, to efficiently transfer information to facilitate the GAO engagement, in accordance with 31 U.S.C. § 716 and for a more transparent process for tracking requests.

Figure 2 shows the amount of time it took the DoD PAOs to initiate requests within the OUSD(P) and the time it took the OUSD(P) to determine whether to grant approval for operation plan requests for two of the GAO engagements reviewed.

¹⁵ DoD Instruction 7650.01.

Figure 2. Amount of Time for the DoD PAO and OUSD(P) to Initiate, Approve, and Provide Requests for Operation Plans



Note: The Nuclear Engagement example is not included in this figure because the GAO did not request an operation plan during that engagement. In addition, GAO and DoD personnel did not provide data to show when the Nuclear Engagement requests were initiated within the OUSD(P) for approval because the PAO was an OUSD(P) official.

Source: The DoD OIG.

Inconsistent or Ineffective Guidance and Training for Primary Action Officers

The AMD did not provide consistent or effective guidance and formal training to the PAOs regarding their responsibilities for processing GAO requests for highly sensitive information. For each GAO engagement, the AMD is responsible for developing procedures for the support that the PAO is required to provide from the date of the announcement to implementation of the recommendations. The PAO serves as the GAO's main point of contact for their assigned GAO engagement and is responsible for facilitating and coordinating GAO information requests on behalf of the Secretary of Defense.

AMD officials stated that the AMD did not have formal training for PAOs but delivers documents in an email that provide guidance on the following topics.

- Guidance for working with the GAO
- High-level audit roles and responsibilities for the PAO
- Draft report review guidance
- Security and sensitivity review guidance
- Guidance for completing final report corrective action plans

However, the documents did not include how to perform the specific tasks of a PAO or how to process GAO information requests for highly sensitive information. Furthermore, some of the PAOs supporting the three GAO engagements we reviewed expressed a need for additional guidance and training on the duties of a PAO and how to support GAO information requests.

In addition, the PAOs did not consistently receive the guidance documents. Specifically, AMD officials assigned five PAOs during the course of the three GAO engagements reviewed; however, no PAO received all five guidance documents. One of the five PAOs received no guidance at all, and three received only high-level definitions of roles. See the Table for the PAO guidance documents received by each PAO.

Table. PAO Guidance Documents Received

GAO Engagement	Guidance for Working with the GAO During a GAO Review	Audit Roles and Responsibilities Guidance	Draft Report Review Guidance	Security and Sensitivity Review Guidance	Guide for Completing Final Report Corrective Action Plan
Nuclear Engagement PAO	No	Yes	No	No	No
DoD Law of War Policies Engagement – 1st PAO	No	No	No	No	No
DoD Law of War Policies Engagement – 2nd PAO	No	Yes	No	No	No
Army and Marine Corps Multi-Domain Units Engagement – 1st PAO	No	Yes	No	No	No
Army and Marine Corps Multi-Domain Units Engagement – 2nd PAO	No	Yes	Yes	Yes	Yes

Note: Responses were provided by the DoD PAOs assigned to the three GAO engagements reviewed.
 Source: The DoD OIG.

During the Army and Marine Corps Multi-Domain Units Engagement, GAO personnel requested highly sensitive operation plan information; however, the assigned PAO did not know how to process this type of request. Specifically, the PAO stated that the original request was denied by OUSD(P) personnel without going through a formal approval process, and the PAO did not know how to initiate a formal request for approval. The PAO also stated that they only received a high-level document listing the audit roles and responsibilities from the AMD, and they did not receive any training prior to being assigned as the PAO. The PAO had to determine how to obtain the requested information on their own, which added 5 months to the overall 10-month process.

The PAO had to determine how to obtain the requested information on their own, which added 5 months to the overall 10-month process.

Because the AMD did not consistently provide the available guidance and that guidance did not address processing GAO information requests for highly sensitive information, the PAO did not know how to process the information request. This contributed to DoD personnel taking 10 months to provide the operation plan information, preventing timely issuance of the GAO final report. Therefore, the DoD Performance Improvement Officer and Director of Administration and Management should establish and consistently implement guidance and training for all primary action officers, including their roles and responsibilities, as well as procedures for processing GAO information requests, including requests for highly sensitive information, in accordance with 31 U.S.C. § 716.

The DoD and the GAO Did Not Always Include AMD Liaisons During Engagements

DoD PAOs and GAO personnel did not always involve the AMD liaison in information requests, which directly impacted and prevented the AMD liaison from assisting with access issues, delays, and denials of information requests.

For two of the three GAO engagements reviewed, the AMD liaisons stated that they were unaware that GAO personnel and the PAOs were experiencing issues.

For two of the three GAO engagements reviewed, AMD liaisons stated that GAO personnel did not initially include them on any information requests that had access issues or delays, and the AMD liaisons stated that they were unaware that GAO personnel and the PAOs were experiencing issues. For the third GAO engagement reviewed, the AMD liaisons stated that they were informed of the information requests and were aware that GAO personnel and the PAOs were experiencing access issues.

In the DoD Law of War Policies Engagement, DoD personnel took 12 months to provide the GAO with the requested documentation. According to the AMD liaison, neither GAO personnel nor the PAO contacted the AMD liaison for their assistance during the delay. The AMD liaison stated that they were only aware of the access delay 8 months after the original information request when Members of Congress asked the AMD for assistance on behalf of the GAO.¹⁶ Because GAO personnel and the PAOs did not consistently include AMD liaisons on information requests, the AMD liaison could not perform their role effectively. Specifically, because AMD liaisons were not aware there was a delay, they were unable to provide additional assistance and insight to the PAO on processing the requests and solving access to information issues for the GAO. For two of the three reviewed GAO engagements, GAO personnel and the PAOs did not use an AMD liaison, and they did not ask for assistance when they encountered an information request access issue.

Because the AMD liaisons were not included on GAO information requests when the GAO experienced challenges, they could not help with access delays. Therefore, we recommend that the DoD Performance Improvement Officer and Director of Administration and Management engage with the GAO to develop and implement mutually agreed-upon processes and procedures for the DoD AMD and the GAO during engagements that involve highly sensitive information, including the roles of the DoD AMD liaisons and PAOs.

Conclusion

DoD processes and procedures for addressing GAO information requests were effective and compliant with applicable Federal laws and DoD regulations for engagements that did not include highly sensitive information and did not require additional DoD approvals prior to release. However, DoD personnel did not provide timely responses to GAO requests that included highly sensitive information. Specifically, 31 U.S.C. § 716 authorizes the GAO's access to the required DoD records to execute GAO engagements within a reasonable time.

When the GAO requested highly sensitive information, the DoD did not have a transparent process that identified the steps required to obtain approval for the release of highly sensitive information, the PAOs did not know how to process the requests, and the DoD and GAO did not always include AMD liaisons in communications with DoD personnel to assist with request delays or denials. As a result, DoD personnel significantly delayed providing the GAO with the highly sensitive information required to execute its mission, preventing timely issuance of GAO final reports.

¹⁶ However, GAO personnel stated that they did contact the AMD liaison and requested their assistance about 2 months after the original information request.

Recommendations, Management Comments, and Our Response

Recommendation A.1

We recommend that the Under Secretary of Defense for Policy update guidance and identify specific steps to address highly sensitive information requests that require additional coordination and approvals, including the levels of coordination required to efficiently transfer information to facilitate the Government Accountability Office engagement, in accordance with 31 U.S.C. § 716, and for a more transparent process for tracking requests.

Management Comments Required

The Under Secretary of Defense for Policy did not respond to the recommendation in the report. Therefore, the recommendation is unresolved. We request that the Under Secretary of Defense for Policy provide comments on the final report.

Recommendation A.2

We recommend that the DoD Performance Improvement Officer and Director of Administration and Management:

- a. Establish and consistently implement guidance and training for all primary action officers, including their roles and responsibilities, as well as procedures for processing Government Accountability Office information requests, including requests for highly sensitive information, in accordance with 31 U.S.C. § 716.

Director of Administration and Management Comments

The Director of Administration and Management agreed with the recommendation.¹⁷ The Director stated that the DoD Audit Management Division has periodically offered training to PAOs and collateral action officers (CAOs); however, going forward, they plan to develop a formal PAO and CAO certification program.

Our Response

Comments from the Director addressed the specifics of the recommendation. Therefore, the recommendation is resolved but will remain open. We will close it after we verify that the information provided and actions that the Director takes have fully addressed the recommendation.

¹⁷ The DoD Performance Improvement Officer and Director of Administration and Management is now called the Director of Administration and Management.

- b. Engage with the Government Accountability Office to develop and implement mutually agreed-upon processes and procedures for the DoD Audit Management Division and the Government Accountability Office during engagements that involve highly sensitive information, including the roles of the DoD Audit Management Division liaisons and primary action officers.**

Director of Administration and Management Comments

The Director of Administration and Management agreed with the recommendation. The Director stated that one action they are already pursuing with the GAO is the establishment of group email addresses for information requests that will include the GAO, PAO, CAO, and DoD AMD. The Director stated that this will enable parties to monitor and, when necessary, take action to ensure the transparency and timeliness of DoD responses to GAO information requests, including requests for highly sensitive information.

Our Response

Comments from the Director addressed the specifics of the recommendation. Therefore, the recommendation is resolved but will remain open. Although the Director stated that they have started addressing the recommendation, we will close it after we verify that the information provided and any additional actions that the Director takes have fully addressed the recommendation.

Appendix

Scope and Methodology

We conducted this performance audit from July 2024 through June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on our audit objective.

Engagement Selection

When selecting engagements to review, we requested that the GAO identify types of information requests and specific engagements in which they sometimes experienced information access challenges and delays from the DoD. The GAO identified three categories of information: (1) certain highly sensitive; (2) pre-decisional, deliberative, and other internal records that often include CUI; and (3) operation plans, operation orders, and execute orders. The GAO then identified five engagements that demonstrated access challenges when requesting information within those categories.

We reviewed three of the five engagements—two were outside of our scope. For one of those two engagements, the report was issued in January 2020, which was outside of our established scope of October 1, 2021, through August 27, 2024. For the other engagement, the GAO experienced delays when requesting an Army Audit Agency report to compare audit findings. However, the GAO did not face significant challenges from the Defense Health Agency when requesting information needed to execute their engagement work.

Because the GAO did not experience delays from the Defense Health Agency, we determined this engagement was not within the scope of our review. GAO personnel also provided a list of 526 GAO engagements that were issued from October 1, 2021, through August 27, 2024, for which the DoD was the audited entity. We did not use that list to select engagements to review.

Review of Guidance and Engagement Documentation

For each of the three engagements reviewed, we performed an in-depth review to determine whether the DoD processes and procedures for addressing GAO information requests were effective and compliant with applicable Federal laws and DoD regulations. Specifically, we reviewed Federal laws and DoD regulations to identify the requirements for addressing GAO information requests. We then

conducted interviews with GAO, DoD, and AMD personnel to review the processes and procedures used for each of the three engagements reviewed to determine if the information requests were effectively addressed within the requirements.

We reviewed the following Federal and DoD criteria.

- Section 716, title 31, United States Code, “Availability of Information and Inspection of Records,” January 31, 2017
- DoD Instruction 7650.01, “GAO and Comptroller General Requests for Access to Records,” January 27, 2009, (Incorporating Change 2, May 15, 2018)
- DoD Instruction 7650.02, “Engaging with the Government Accountability Office (GAO) on GAO Audits,” January 24, 2020, (Incorporating Change 1, January 26, 2022)

Internal Control Assessment and Compliance

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed compliance with 31 U.S.C. § 716 and DoD Instructions 7650.01 and 7650.02. In addition, we identified internal control deficiencies relating to processes, procedures, and training for addressing information requests from the GAO. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Use of Computer-Processed Data

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

Prior Coverage

During the last 5 years, the Government Accountability Office (GAO) issued six reports discussing the DoD’s reviews and responses to GAO reports and the DoD’s efforts to schedule and hold timely entrance conferences for GAO audits involving the DoD. Unrestricted GAO reports can be accessed at <http://www.gao.gov>.

GAO

Report No. GAO-24-106928, “DoD Reviews and Responses to GAO Reports: Second Semiannual Report Examining Delays,” February 29, 2024

The GAO found that during the period of May 16, 2023, to November 11, 2023, the DoD took an average of 35 days to provide agency comments to 76 GAO reports, exceeding the 30-day deadline. For 42 of 76 reports, the DoD provided agency comments after the deadline and took from 1 to 98 additional days.

The DoD was granted extensions for 34 of those 42 reports, and the DoD did not provide comments within the extension period for 10 of those. Furthermore, the GAO found that on average, the DoD completed sensitivity reviews for 26 reports in 40 days and security reviews for 2 reports in 77 days, exceeding the 30-day deadline. The DoD missed the deadline for 17 of the 26 sensitivity reviews and both security reviews. The DoD was granted extensions for 14 of the sensitivity reviews and 2 of the security reviews, and the DoD did not provide the reviews within the extension period for 6 sensitivity reviews and 1 security review.

Report No. GAO-23-106583, “DoD Reviews and Responses to GAO Reports: First Semiannual Report Examining Delays,” August 14, 2023

The GAO found that during the period of December 23, 2022, to May 15, 2023, the DoD took an average of 34 days to provide agency comments to 42 GAO reports, exceeding the 30-day deadline. For 21 of the 42 reports, the DoD submitted agency comments after the deadline and took from 4 to 71 additional days. The DoD was granted extensions for 17 of 42 reports, and the DoD did not provide comments within the extension period for 8 of those. Furthermore, the GAO found that on average, the DoD completed sensitivity reviews for 17 reports in 34 days and security reviews for 6 reports in 31 days, exceeding the 30-day deadline. The DoD missed the deadline for 10 of the 17 sensitivity reviews and 2 of the 6 security reviews. The DoD was granted extensions for 5 sensitivity reviews and 2 security reviews, and the DoD did not provide reviews within the extension period for 3 sensitivity reviews and 1 security review.

Report No. GAO-21-185R, “GAO Audits Involving DoD: Status of DoD’s Efforts to Schedule and Hold Timely Entrance Conferences,” November 20, 2020

The GAO found that during the fourth quarter of FY 2020, the DoD generally scheduled and held entrance conferences in a timely manner. The GAO report defines timely as 14 days for scheduling entrances and 30 days for holding entrances. Of the 37 entrance conference requests, 33 were scheduled within 14 days, and 34 were held within 30 days of notification. During the second quarter of FY 2020, AMD officials began electronically copying the relevant GAO officials on internal departmental communication, so GAO teams were generally informed of entrance conferences several days earlier than they were in the past. The GAO found that the DoD improved in scheduling and holding timely entrance conferences over FY 2020.

Report No. GAO-20-690R, “GAO Audits Involving DoD: Status of DoD’s Efforts to Schedule and Hold Timely Entrance Conferences,” August 14, 2020

The GAO found that during the third quarter of FY 2020, the DoD generally scheduled and held entrance conferences in a timely manner. The GAO report defines timely as 14 days for scheduling entrances and 30 days for holding entrances. Of the 42 entrance conference requests, 41 were scheduled within 14 days, and all 42 were held within 30 days of notification. During the second quarter of FY 2020, AMD officials began electronically copying the relevant GAO officials on internal departmental communication, so GAO teams were generally informed of entrance conferences several days earlier than they were in the past.

Report No. GAO-20-547R, “GAO Audits Involving DoD: Status of DoD’s Efforts to Schedule and Hold Timely Entrance Conferences,” May 22, 2020

The GAO found that during the second quarter of FY 2020, the DoD generally scheduled and held entrance conferences in a timely manner. The GAO report defines timely as 14 days for scheduling entrances and 30 days for holding entrances. Of the 49 entrance conference requests, 45 were scheduled within 14 days, and 48 were held within 30 days of notification. During the second quarter of FY 2020, AMD officials began electronically copying the relevant GAO officials on internal departmental communication, so GAO teams were generally informed of entrance conferences several days earlier than they were in the past.

Report No. GAO-20-391R, “GAO Audits Involving DoD: Status of DoD’s Efforts to Schedule and Hold Timely Entrance Conferences,” February 12, 2020

The GAO found that during the first quarter of FY 2020, the DoD generally scheduled and held entrance conferences in a timely manner, except for new audit notification letters sent in mid-December through the end of the calendar year. The GAO report defines timely as 14 days for scheduling entrances and 30 days for holding entrances. Of the 35 entrance conference requests, 25 were scheduled within 14 days, and 23 were held within 30 days of notification. Of the 10 conferences not scheduled within 14 days, 8 experienced a 23 to 32-day hold due to Federal holidays. Of the 12 conferences held after 30 days of notification, they experienced a 33 to 43-day delay, 11 of which were due to Federal holidays.

Management Comments

Administration and Management



DIRECTOR OF ADMINISTRATION AND MANAGEMENT
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22 JUL 2024

MEMORANDUM FOR DEPUTY ASSISTANT INSPECTOR GENERAL FOR AUDIT,
ACQUISITION, CONTRACTING, AND SUSTAINMENT

SUBJECT: Management Comments on D2024-D000AX-0154.000, Audit of DoD Processes and
Procedures for Addressing Information Requests from the Government
Accountability Office

Thank you for the opportunity to review and comment on your draft report. We appreciate the report's recognition that Department of Defense (DoD) processes and procedures for addressing Government Accountability Office (GAO) information requests were effective and compliant for engagements that did not include highly sensitive information.

We acknowledge your finding of cases involving requests for highly sensitive information and agree with your recommendation (A.2.a) to establish and consistently implement guidance and training for all primary action officers, including their roles and responsibilities, as well as procedures for processing GAO information requests, including requests for highly sensitive information, in accordance with 31 U.S.C. § 716. The DoD Audit Management Division (AMD) has periodically offered training to primary action officers (PAOs) and collateral action officers (CAOs); however, going forward, we plan to develop a formal PAO and GAO certification program.

We also agree with your recommendation (A.2.b) to engage with the GAO to develop and implement mutually agreed-upon processes and procedures for the DoD AMD and the GAO during engagements that involve highly sensitive information, including the roles of the DoD AMD liaisons and primary action officers. One action we are already pursuing with the GAO is the establishment of group electronic mail addresses for information requests that will include GAO, the PAO, the CAO, and the DoD AMD. This will enable all parties to monitor and, when necessary, take action to ensure the transparency and timeliness of DoD responses to GAO information requests, including requests for highly sensitive information.

The Office of the Under Secretary of Defense for Policy intends to provide a separate response to recommendation A.1.

We plan to implement your recommendations as quickly as possible. My point of contact for this response is [REDACTED]


Robert G. Salesses

Acronyms and Abbreviations

- AMD** Audit Management Division
- CAO** Collateral Action Officer
- DoDI** DoD Instruction
- GAO** Government Accountability Office
- OUSDP** Office of Under Secretary of Defense for Policy
- PAO** Primary Action Officer

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