



INSPECTOR GENERAL

U.S. Department of Defense

SEMIANNUAL REPORT TO CONGRESS

APRIL 1, 2025, through SEPTEMBER 30, 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.

For more information, please visit the Whistleblower webpage at www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Protection-Coordinator/ or contact the Whistleblower Protection Coordinator at WPC@dodig.mil



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Steven A. Stebbins

Message from the Acting Inspector General

On behalf of the Department of Defense (Department) Office of Inspector General (OIG), I am pleased to share our Semiannual Report to Congress for the reporting period of April 1 through September 30, 2025. This report highlights our oversight and investigative activities to promote the economy, efficiency, and effectiveness of the Department's programs and operations and the integrity of its workforce. Our oversight activities consistently yield a strong return on investment. From October 1, 2024, through September 30, 2025, for every \$1 spent on OIG activities, we returned \$8 to the U.S. Government.

For this reporting period, we:

- Identified \$3.7 billion in potential monetary benefits and made 353 recommendations in our 93 programmatic oversight reports and advisories issued.
- Enabled the recovery of more than \$1.22 billion through our criminal investigations.
- Completed 16 administrative investigations of alleged senior official misconduct, whistleblower reprisal, and Service member restriction.

Also during this reporting period, the Chair of the Council of the Inspectors General for Economy and Efficiency designated the DoD Inspector General (IG) the Lead IG for Operation Southern Guard, the U.S. Southern Command's mission supporting the Department of Homeland Security at Naval Station Guantanamo Bay, Cuba. I continue to serve as the Lead IG for Operations Inherent Resolve and Enduring Sentinel, and the Special IG for Operation Atlantic Resolve. In that role, I and my staff led the coordination of whole-of-government oversight of approximately \$187 billion in total appropriations in response to Russia's full-scale invasion of Ukraine. We issued 10 reports related to support for Ukraine and identified \$2.85 billion in potential monetary benefits.

I appreciate Congress's support of the work of the OIG and the Department's cooperation as we execute our independent oversight mission. Most important, I am deeply grateful for our team of dedicated OIG professionals who conduct our mission to the highest standards and in alignment with our values of independence, integrity, excellence, and transparency.

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	34
Section 5(a)(3)	Significant investigations closed	11-16
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	5-10
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	35-40
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)	29
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)	4, 12-16
Section 5(a)(14)	Description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation	4, 12-16
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	9-10, 15
Section 5 Statutory Note	Annex on final completed contract audit reports containing significant audit findings	22
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	21-33

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	N/A

Reporting Requirements for the Head of the Agency

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

REFERENCES	REQUIREMENTS	PAGE(s)
Section 5(b)(2)	Statistical tables regarding management decisions and final actions	35-40
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	42

² 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 Department of Defense (Department) and associated reports and recommendations for corrective action.

Click on the report title to read more.

Financial Management, Contracting, and Acquisitions

[Audit of the Impact of Continuing Resolutions on DoD Acquisition Programs \(DODIG-2025-132\)](#)

The OIG determined that continuing resolutions (CRs) ultimately delayed capabilities, which could negatively impact national security. Program officials also stated that CRs negatively impacted the Defense Industrial Base, created administrative burden, and resulted in cost inefficiencies. However, the Department did not track or communicate the actual impacts the CRs had on its acquisition programs. Consequently, understanding the impact that CR constraints had on national security, the Defense Industrial Base, time, and costs across the Department was not possible. The OIG made several recommendations to the Department, such as establishing parameters to limit the number of anomaly requests, clarifying the applicability of the new start constraint, assessing the budget execution review process, and developing a process to track actual CR impacts on acquisition programs.

[Audit of the Department of Defense's FY 2024 Compliance with Payment Integrity Information Act Requirements \(DODIG-2025-105\)](#)

The OIG determined that for the fourth consecutive year, the Department did not comply with the Payment Integrity Information Act of 2019 (PIIA) and it lacks the necessary controls to do so. For the 14th consecutive year, the Department did not produce reliable estimates for improper payments in the Agency Financial Report. PIIA requires the Department to annually assess the risk of making improper payments and estimate the amount of improper payments for its programs. Improper payments are any payment that should not have been made or was made in an incorrect amount, including overpayments or underpayments, under a statutory, contractual, administrative, or other legally applicable requirement. The Department did not have a methodology for identifying all programs required to report for PIIA compliance and did not effectively support its risk determinations for some programs. In addition, the Department continued to publish unreliable estimates because it did not have a way to identify a complete universe (listing) of payment transactions for several of its programs, an action the OIG originally recommended the Department fix in FY 2016.

[Audit of the Defense Health Agency's Monitoring of TRICARE Payments \(DODIG-2025-089\)](#)

The OIG found that the Department is at risk of wasteful spending and increasing the risk of beneficiaries paying unreasonable amounts for certain health care services and items. The Defense Health Agency (DHA) generally pays for medical services and items using a reimbursement methodology based on the procedure code for that service or item. One of these is the state prevailing rate methodology, which is when the Department reimburses the provider based on the prevailing rate for that procedure code in the provider's state. The OIG determined that Department policy does not require officials to ensure that each state's prevailing rate is reasonable, and those rates varied significantly for nine of the highest cost procedure codes reviewed. For example, a custom mouthguard purchased in Iowa cost \$3,000, but cost \$11,500 (283 percent more) in Illinois. The OIG recommended that the DHA reassess and revise its state prevailing rate methodology with a focus on reasonableness and consistency of the rates.

Additionally, when there is no methodology for paying a provider for a specific service or item, the DHA reimburses health care providers the amount that the providers billed. Before July 2024, the Department did not provide the guidance or authority to explicitly allow for the creation of new reimbursement rates. The Department has since issued policy allowing for the creation of new reimbursement rates; therefore, the OIG recommended that the DHA ensure that new rates are reasonable and established in a timely manner.

Support to Contingencies and Combatant Commands

[Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority \(DODIG-2025-137\)](#)

The OIG determined that the Department did not effectively maintain internal controls over the use of funds appropriated for the replacement of defense articles and reimbursement for services provided to Ukraine under Presidential Drawdown Authority. The Department did not have proper supporting documentation for \$5.7 billion in cost estimates used to request replenishment funds. Additionally, the Department did not have effective controls to ensure excess funds were consistently returned and made available to the Military Departments for reallocation. The OIG identified \$29.5 million not returned in time, \$519.6 million in excess funds that were never returned, and \$1.92 billion in potential monetary benefits. The OIG further determined that the Department inaccurately reported its use of Ukraine replenishment funding to Congress.

The ineffective management of replenishment funds impacts the Department's ability to purchase items from the \$38.6 billion backlog of weapon stocks awaiting replacement, which adversely affects force readiness, lethality, and conflict deterrence. Among other recommendations, the OIG recommended that the Department and the Military Departments develop monitoring controls over replenishment funds and perform a comprehensive review to identify excess unexpired funds that can be used to replace other items provided to Ukraine.

[Evaluation of U.S. Navy Efforts to Recapitalize Surge Sealift Vessels \(DODIG-2025-116\)](#)

The OIG determined that as of February 2025, the Navy, working with the U.S. Transportation Command (USTRANSCOM) and the Maritime Administration (MARAD), was unable to recapitalize the surge sealift fleet despite efforts between 2018 and 2025 to do so. The Navy's surge sealift fleet consists of 48 vessels owned and maintained by the MARAD, and with the commercial fleet, transports 90 percent of Army and Marine Corps combat equipment for deployments. To address an aging surge sealift fleet, the Navy, USTRANSCOM, and MARAD implemented three remedial phases, including extending the lifespan of the current fleet, acquiring used commercial vessels to modify, and building new vessels. The OIG evaluated the effectiveness of these efforts and found that they were only partially implemented. First, the Navy, USTRANSCOM, and MARAD extended the service life of only 6 of the planned 31 vessels due to the high cost and low returns on readiness levels of the vessels. Second, the Navy, USTRANSCOM, and MARAD acquired only 7 of the estimated 26 used vessels needed because Congress limited the Navy to acquiring only 10 foreign-built vessels and there is a lack of domestically built vessels meeting requirements. Lastly, the Navy, USTRANSCOM, and MARAD did not initiate construction of any new vessels because the Navy ended the program in 2019 due to high costs.

The failure to manage and recapitalize the fleet risks undermining the ability to mobilize and deploy essential equipment. The OIG recommended that officials conduct an annual review of the current recapitalization strategy, revise the strategy based on known limiting factors, and develop viable milestones based on those factors to ensure that the Navy is capable of meeting readiness requirements in the event of a contingency.

[Evaluation of the DoD's Capabilities to Effectively Carry Out Joint Logistics Over-the-Shore Operations and Exercises \(DODIG-2025-091\)](#)

The FY 2025 National Defense Authorization Act (NDAA) Senate Armed Services Committee Report directed the OIG to submit a report presenting findings and recommendations regarding the capability of the Department to carry out joint logistics over-the-shore (JLOTS) operations and exercises. JLOTS is a capability that allows the Department to deliver cargo in areas without established ports. While the Department completed 1 JLOTS operation and 11 JLOTS exercises between 2014 and 2024, it faced multiple challenges to effectively perform these missions. The OIG determined that the Army and Navy did not meet Service-level standards for equipment and unit readiness to perform JLOTS operations. The OIG also determined that the Army and Navy did not organize, train, and equip their forces to meet common joint standards for JLOTS; the Army and Navy JLOTS equipment was not interoperable; and the geographic combatant commands and Military Service Component planners did not fully consider mission-specific information requirements when developing their operation plans involving JLOTS. These challenges were a result of the Army and Navy not allocating sufficient maintenance, manning, training, and procurement resources to their

SIGNIFICANT PROBLEMS, ABUSES, AND DEFICIENCIES

JLOTS units. In addition, USTRANSCOM did not fully exercise its authority to establish joint mission standards, interoperability requirements, and minimum planning elements for JLOTS operations and exercises. The OIG made three recommendations, including that the Army and Navy review their watercraft units and make improvements to force structure, training, and equipment acquisition and maintenance.

[Evaluation of DoD Roles and Processes Leading up to the July 2023 Basing Decision for the U.S. Space Command \(DODIG-2025-084\)](#)

Based on a request from the Chairman of the House Armed Services Committee and a statutory requirement in the FY 2024 NDAA, the OIG evaluated the July 2023 decision to relocate U.S. Space Command (USSPACECOM) headquarters in Colorado Springs, Colorado, to Red Stone Arsenal, Alabama. The OIG found that between June 2022 and June 2023, the Department of the Air Force conducted four reviews that considered issues such as long-term cost savings of relocation, risks to USSPACECOM's readiness during the transition, availability and construction of facilities with the necessary security and communications capabilities, availability and concerns of the civilian workforce, and implementation timelines. Air Force documents showed that Redstone Arsenal remained its preferred location for the permanent headquarters. Subsequently, the USSPACECOM Commander raised concerns about risks to USSPACECOM's readiness following a relocation, advising that the headquarters remain in Colorado Springs. Construction at Redstone Arsenal could not begin pending a decision from the Secretary of the Air Force, and USSPACECOM continued to approach full operational capability at its provisional headquarters in Colorado Springs. In July 2023, the Department announced the President's decision that USSPACECOM would remain permanently in Colorado Springs. The OIG did not make any recommendations.

Protecting Defense Critical Infrastructure

[Audit of the DoD's Compliance with the FY 2022 National Defense Authorization Act's Requirements Concerning Zero Trust \(DODIG-2025-090\)](#)

The OIG determined that the Department generally complied with the FY 2022 NDAA requirements to implement Zero Trust (ZT), which is a cybersecurity model that requires strict identity verification for users and devices regardless of whether they are operating inside or outside the network's perimeter. Specifically, the FY 2022 NDAA required the Department to develop its ZT strategy, principles, and reference architecture. However, it has not completed developing the required policies specific to operational technology, critical data, infrastructures, and weapon systems. In addition, the OIG assessed 11 of the 45 Component-level ZT implementation plans and determined that only 7 of the 11 plans included all of the required elements. Component officials provided different reasons for not including all of the elements, such as the need to identify all their information technology assets before they could plan for ZT implementation.

Without ZT protections, there is a greater risk that malicious cyber actors could access sensitive Department information and adversely affect mission accomplishment and national security. Furthermore, the development of comprehensive ZT implementation plans for all Components is critical to ensure that Components identify the acquisitions, funding, and policies needed for the effective implementation of ZT. Among seven recommendations, the OIG recommended that the Department establish and implement a plan for accelerating the development of new policies and revision to existing policies specific to implementing the ZT framework on operational technology, infrastructures, and weapon systems, including milestones for completion of those policies.

Quality of Life

[Audit of the Military Services' Oversight of Privatized Military Housing Maintenance \(DODIG-2025-154\)](#)

The OIG determined that the Military Services did not effectively oversee a privatized housing company's maintenance of privatized housing units at seven installations. Specifically, at all seven installations, Military Housing Office officials did not properly complete maintenance inspections or comply with work order oversight requirements. The Military Services may be allowing families to be placed into homes that have life, health, and safety hazards. Additionally, the Military Services used inconsistent approaches to address hazards and respond to emergency, urgent, and routine work orders, resulting in different levels of service for families at different locations. Furthermore, the Army and Navy developed Performance Incentive Fee plans that did not align with the

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Common Incentive Fee Framework, and officials from the Fort Sam Houston Military Housing Office improperly calculated Performance Incentive Fee awards. If the process is not changed, Fort Sam Houston will continue to make overpayments, resulting in the potential misuse of an estimated \$228,460 over the next 5 years, totaling \$1.4 million over the remaining 30 years of the partnership agreement. The OIG made 19 recommendations including providing guidance on maintenance checklists; creating uniform hazard definitions and work order priorities, response, and completion times; reviewing Performance Incentive Fee Plans and calculations; and establishing a control to verify that Military Housing Offices are providing the required level of oversight.

Evaluation of the DoD's and Military Departments' Policies Regarding Responses to Allegations of Abuse at Child Development Centers (DODIG-2025-094)

The OIG determined that the Department has policies for child development programs, including Child Development Centers (CDCs), that address five of the six requirements in 10 U.S.C. § 1794, "Child Abuse Prevention and Safety at Facilities." However, the policies do not require the Military Departments to have uniform processes for notifying parents of child abuse allegations at CDCs, as required by law. During the evaluation, the Department issued a memorandum to require notification to parents or legal guardians of children allegedly abused or neglected no later than 24 hours after a program is made aware of the allegation. However, the memorandum does not address how CDC staff should communicate with parents or what specific information should be shared. As a result, parents or legal guardians may not be aware of the specifics of alleged abuse or neglect, thereby limiting the potential actions they can take to address an allegation. The OIG made six recommendations including that the Under Secretary of Defense for Personnel and Readiness revise and reissue policy requiring the Military Departments to follow a uniform process for identifying, reporting, and notifying parents of alleged child abuse and neglect across all Department-sanctioned activities, including CDCs.

Significant Senior Official and Whistleblower Investigations

Retired U.S. Navy Admiral Sentenced to 6 Years in Bribery Scheme

Admiral Robert P. Burke (US Navy-Retired) was sentenced on September 16, 2025, in U.S. District Court to 72 months in prison in connection with accepting future employment at a government vendor in exchange for awarding that company a government contract. A Federal jury found Burke guilty in May 2025 of conspiracy to commit bribery, bribery, performing acts affecting a personal financial interest, and concealing material facts from the United States. In addition to the 6-year prison term, a U.S. District Court judge ordered Burke to serve 3 years of supervised release, pay \$322,850 in restitution, and to pay \$86,748.08 in forfeiture.

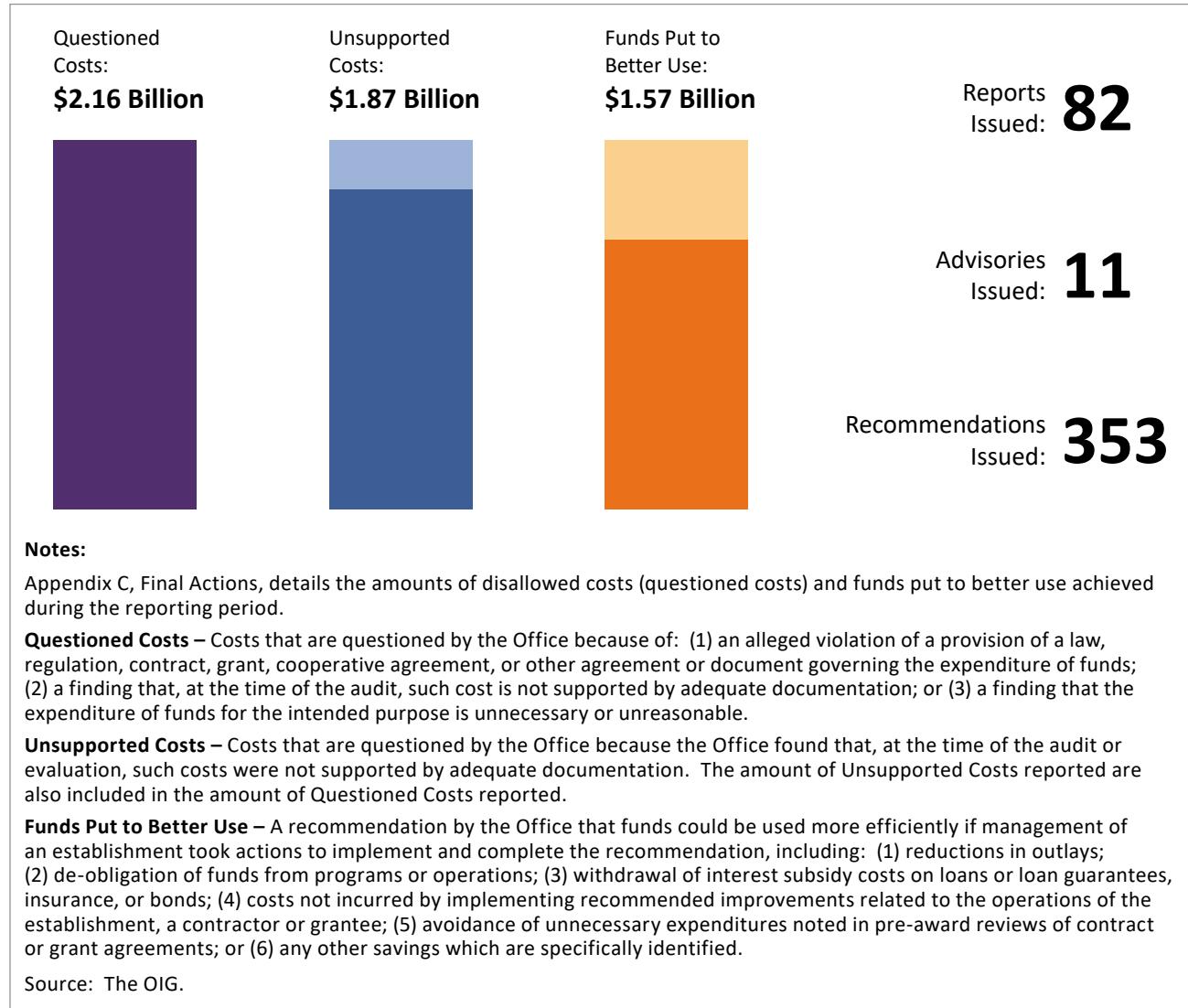
Whistleblower Reprisal Investigation, Honeywell International Inc., Minneapolis, Minnesota

The OIG substantiated an allegation that Honeywell International Incorporated (Honeywell) directed a subcontractor to remove the Complainant from providing security guard services as part of a defense contract at the Honeywell site in Minneapolis, Minnesota, in reprisal for the Complainant's protected disclosures regarding political and racist comments, neglected security duties, falsified time reporting, and illegal drug activity.

AUDITS AND EVALUATIONS

The Audit Component audits Department operations, systems, programs, and functions and the Evaluations Component evaluates Department operations, programs, policies, and procedures. The Evaluations Component also conducts reviews of Department 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 OIG issued 93 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.

AUDITS AND EVALUATIONS

Table 1. Oversight Products Issued

Report Title	Report Number
Management Advisory: Air Force Actions to Identify and Respond to Harassment of Service Members	DODIG-2025-082
Audit of DoD Lowest Price Technically Acceptable Contract Awards	DODIG-2025-083
Evaluation of DoD Roles and Processes Leading up to the July 2023 Basing Decision for the U.S. Space Command	DODIG-2025-084
Evaluation of the Navy's Efforts to Prevent and Respond to Incidents of Deaths by Suicide, Suicide Attempts, and Suicidal Ideation	DODIG-2025-085 ¹
Management Advisory: The DoD's FY 2024 Compliance with the Federal Information Security Modernization Act of 2014	DODIG-2025-086
Audit of DoD Management of Hazardous Waste Disposals in Japan	DODIG-2025-088
Audit of the Defense Health Agency's Monitoring of TRICARE Payments	DODIG-2025-089
Audit of the DoD's Compliance with the FY 2022 National Defense Authorization Act's Requirements Concerning Zero Trust	DODIG-2025-090
Evaluation of the DoD's Capabilities to Effectively Carry Out Joint Logistics Over-the-Shore Operations and Exercises	DODIG-2025-091 ¹
Management Advisory: Review of the Army's Future Soldier Preparatory Course	DODIG-2025-092
Audit of Army Prepositioned Stock	DODIG-2025-093
Evaluation of the DoD's and Military Departments' Policies Regarding Responses to Allegations of Abuse at Child Development Centers	DODIG-2025-094
Summary Report: Lessons Learned from DoD OIG Reports on Prepositioned Stocks	DODIG-2025-095
Summary Report: Lessons Learned from DoD OIG Reports on Contract Oversight	DODIG-2025-096
Summary Report: Lessons Learned from DoD OIG Reports on Burden-Sharing with International Partners	DODIG-2025-097
Summary Report: Housing Foreign Non-DoD Civilians on DoD Installations—Lessons Learned from Prior DoD OIG Reports	DODIG-2025-098
Evaluation of DoD Policies and Procedures to Protect National Security Academic Research from Foreign Influence and Other Security Threats	DODIG-2025-099 ²
Evaluation of the Spare Parts Onboard U.S. Navy Ships in the Indo-Pacific Region	DODIG-2025-100
Evaluation of DoD Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict	DODIG-2025-101 ^{1,2,3}
Management Advisory: Review of the DoD's Implementation of the Military Parental Leave Program Policy	DODIG-2025-102
Audit of U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve	DODIG-2025-103 ³
Management Advisory: The Military Services Should Fully Comply with DoD Requirements When Responding to Complaints Related to Harassment Over Electronic Communications or Social Media	DODIG-2025-104
Audit of the DoD's FY 2024 Compliance with Payment Integrity Information Act Requirements	DODIG-2025-105
External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General	DODIG-2025-106
External Peer Review of the National Guard Bureau Internal Review Office	DODIG-2025-107
Audit of the DoD's Actions to Mitigate Ivanti Connect Secure and Ivanti Policy Secure Vulnerabilities	DODIG-2025-108 ¹
Quality Control Review of the Tronconi Segarra & Associates LLP FY 2022 Single Audit of CUBRC, Inc	DODIG-2025-109
Summary of Oversight Reports Related to Foreign Influence	DODIG-2025-110 ²
Audit of Base Operations and Support Services Contracts for Operations on Guam	DODIG-2025-111
Part 2. Understanding the Results of the Audit of the FY 2024 DoD Financial Statements	DODIG-2025-112
Evaluation of the Movement of Ukraine- and Israel-Bound Equipment Through Aerial Ports of Embarkation in the Continental United States	DODIG-2025-113 ³
Evaluation of DoD Efforts to Assign Medical Personnel to Locations Where They Can Maintain Wartime Readiness Skills and Core Competencies	DODIG-2025-114

Table 1. Oversight Products Issued (cont'd)

Report Title	Report Number
Audit of the DoD's Prioritization of Military Construction Projects for the European Deterrence Initiative	DODIG-2025-115 ^{1,3}
Evaluation of U.S. Navy Efforts to Recapitalize Surge Sealift Vessels	DODIG-2025-116
Evaluation of the DoD's Ability to Maintain Command and Control of Nuclear Forces Following a Nuclear Attack	DODIG-2025-117 ^{1,2}
Evaluation of U.S. Army Security Force Assistance Brigade Support to Combatant Commands	DODIG-2025-118 ¹
Audit of Munitions Storage on Guam	DODIG-2025-119
Evaluation of U.S. Navy Efforts to Meet Recruitment Goals	DODIG-2025-120
Audit of the DoD's Controls Over the Processing of Patient Orders in the Military Health System's MHS GENESIS	DODIG-2025-121
Evaluation of DoD Compliance with the Prohibition of Unallowable Advertising Costs on Covered DoD Contracts	DODIG-2025-122
Quality Control Review of the PricewaterhouseCoopers LLP FY 2023 Single Audit of Massachusetts Institute of Technology	DODIG-2025-123
Evaluation of U.S. Africa Command Military Information Support Operations	DODIG-2025-124 ²
Audit of the DoD's Efforts to Build Partner Capacity in the U.S. Indo-Pacific Command Area of Responsibility	DODIG-2025-125
Evaluation of a Line of Effort in the DoD's Implementation of the Combined Joint All Domain Command and Control (CJADC2) Strategy	DODIG-2025-126
Management Advisory: Recurring Issues Identified During Reviews of Civilian Payroll Personnel Action Documentation	DODIG-2025-127
Evaluation of a Classified Program FY 24-2	DODIG-2025-128 ²
Management Advisory: Evaluation of a Classified Program FY 24-1	DODIG-2025-129 ^{1,2}
Quality Control Review of the Ernst & Young LLP FY 2023 Single Audit of The MITRE Corporation	DODIG-2025-130
Follow-Up Evaluation of Longstanding Healthcare-Related Report Recommendations for the Assistant Secretary of Defense for Health Affairs	DODIG-2025-131
Audit of the Impact of Continuing Resolutions on DoD Acquisition Programs	DODIG-2025-132 ¹
Audit of DoD Hotline Allegations Concerning the Defense Cooperation Agreement with Kuwait	DODIG-2025-133 ¹
Audit of the DoD's Accountability Controls Over War Reserve Stock for Allies–Israel Inventory	DODIG-2025-134
Evaluation of the Demilitarization of Damaged and Destroyed Defense Articles Requiring Enhanced End Use Monitoring in Ukraine	DODIG-2025-135 ³
Transmittal of the Independent Auditor's Report on the Defense Enterprise Accounting and Management System as of June 30, 2025	DODIG-2025-136
Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority	DODIG-2025-137 ³
Audit of the Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility	DODIG-2025-138
Transmittal of the Independent Auditor's Report on the Defense Automatic Addressing System for the Period October 1, 2024, Through June 30, 2025	DODIG-2025-139
Transmittal of the Independent Auditor's Report on the Defense Agencies Initiative System for the Period October 1, 2024, through June 30, 2025	DODIG-2025-140
Transmittal of the Independent Auditor's Report on the Enterprise Logistics Management System for the Period October 1, 2024, through June 30, 2025	DODIG-2025-141
Transmittal of the Independent Auditor's Report on the Procurement Integrated Enterprise Environment System for the Period October 1, 2024, through June 30, 2025	DODIG-2025-142
Transmittal of the Independent Auditor's Report on Service Owned Items in Defense Logistics Agency Custody as of June 30, 2025	DODIG-2025-143

AUDITS AND EVALUATIONS

Table 1. Oversight Products Issued (cont'd)

Report Title	Report Number
Transmittal of the Independent Service Auditor's Report on the Army's System Supporting the Delivery of General Fund Enterprise Business System Administrative, Operational, Contract Vendor Pay, Civilian Pay, and Reimbursable Work Order - Buyer Transaction Processing Support Services for the Period October 1, 2024, through June 30, 2025	DODIG-2025-144
Audit of the Army's Management of M88 Recovery Vehicle Spare Parts	DODIG-2025-145
Follow-Up Evaluation of Longstanding Healthcare-Related Report Recommendations for the Under Secretary of Defense for Personnel and Readiness and the Under Secretary of Defense for Acquisition and Sustainment	DODIG-2025-146
Audit of Data License Rights in Air Force Weapon System Contracts	DODIG-2025-147 ¹
Audit of DoD Processes and Procedures for Addressing Information Requests from the Government Accountability Office	DODIG-2025-148 ¹
Evaluation of the DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance	DODIG-2025-149 ^{1,3}
Evaluation of the Replicator 1.1 Initiative's Selected All-Domain, Attributable Autonomous Systems' Ability to Meet the U.S. Indo-Pacific Command's Operational Needs	DODIG-2025-150 ²
Audit of the Navy's Management of the MQ-4C Triton Unmanned Aircraft Program's Operational Capabilities	DODIG-2025-151
Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces	DODIG-2025-152 ³
Summary Report: Lessons Learned from DoD OIG Reports on Munitions	DODIG-2025-153
Audit of the Military Services' Oversight of Privatized Military Housing Maintenance	DODIG-2025-154 ¹
Summary Report: Lessons Learned from DoD OIG Reports on Acquisition Oversight	DODIG-2025-155
Audit of Reviews by Ethics Officials for Conflicts of Interest in Senior DoD Officials' Public Financial Disclosures	DODIG-2025-156
Evaluation of DoD Policies and Procedures for Responding to Reports of Violent Threats Made by Service Members	DODIG-2025-157
Audit of the Defense Logistics Agency's Compliance with the Berry Amendment	DODIG-2025-158
Transmittal of the Independent Auditor's Report on the Army's System Supporting the Delivery of Munitions Inventory Management Services for the Period January 1, 2025, Through June 30, 2025	DODIG-2025-159
Audit of the DoD's Management of Relocatable Facilities in the U.S. Indo-Pacific Command	DODIG-2025-160 ¹
Audit of the DoD's Policies and Procedures to Prevent the Procurement of Prohibited Seafood Products	DODIG-2025-161
Audit of the U.S. Air Force's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative	DODIG-2025-162 ^{1,3}
Audit of the DoD's Management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah	DODIG-2025-163 ¹
Audit of the DoD's Medical Affirmative Claims Program	DODIG-2025-164
Management Advisory: The National Information Assurance Partnership's Evaluation and Certification Process for Commercial Off-the-Shelf Products	DODIG-2025-165 ¹
Audit of Storage and Maintenance of Marine Corps Prepositioned Equipment and Supplies on the U.S. Naval Ship Dahl in the Indo-Pacific Region	DODIG-2025-166 ¹
Audit of U.S. Air Force Government Owned, Government-Operated Aviation Bulk Fuel Facilities Within South Korea	DODIG-2025-167
The DoD and Department of State OIG Joint Audit of U.S. Assistance Provided in support of Ukraine Through the Foreign Military Financing Program	DODIG-2025-168
Evaluation of U.S. Africa Command Crisis Response Capabilities	DODIG-2025-169 ^{2,3}
Management Advisory: Advanced Tracking and Launch Analysis System	DODIG-2025-170 ²

Table 1. Oversight Products Issued (cont'd)

Report Title	Report Number
Audit of the DoD's Progress in Implementing Secure Fifth-Generation Wireless Communications Technologies	DODIG-2025-171 ¹
Management Advisory: Evaluation of the DoD's Development and Implementation of Quantum Technologies	DODIG-2025-172 ^{1,2}
Evaluation of a Classified Program FY 25-1	DODIG-2025-173 ²
Independent Auditor's Report on DoD OIG Assistance with OPM's Agreed-Upon Procedures for Reviewing FY 2025 Civilian Payroll Withholding Data and Enrollment Information	DODIG-2025-174
Follow-Up Evaluation of Longstanding Healthcare-Related Report Recommendations for the Director of the Defense Health Agency	DODIG-2025-175

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

² The 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 FY 2021 NDAA.

Source: The OIG.

Oversight Products Not Publicly Disclosed

This section describes the audits and evaluations that the OIG did not disclose to the public due to the amount of classified or controlled unclassified information in the reports.

Evaluation of DoD Policies and Procedures to Protect National Security Academic Research from Foreign Influence and Other Security Threats (DODIG-2025-099)

The objective of this evaluation was to assess the effectiveness with which the Department developed and implemented policies and procedures to protect national security academic research from foreign influence and other security threats. The evaluation was performed in accordance with section 1223 of the FY 2024 NDAA. The report included two recommendations.

Evaluation of DoD Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict (DODIG-2025-101)

The objective of this evaluation was to determine the effectiveness of the Department's collection and use of observations, insights, and lessons learned from Russia's full-scale invasion of Ukraine and the Department's support to Ukraine, to inform Department doctrine, planning, training, and equipping. The report included two recommendations.

Summary Report on Oversight Reports Related to Foreign Influence (DODIG-2025-110)

The report summarized six OIG reports published from 2019 to 2025 on Department personnel and sensitive departmental information exposed to potential foreign influence. This report was one in a series of reports that summarized key themes and lessons learned from our body of oversight work in several significant areas. The report did not include any recommendations.

Evaluation of DoD's Ability to Maintain Command and Control of Nuclear Forces Following a Nuclear Attack (DODIG-2025-117)

The objective of this evaluation was to determine the effectiveness with which the Department maintains command and control of nuclear forces, specifically the ability to maintain connectivity between the President, Secretary of Defense, Chairman of the Joint Chiefs of Staff, and nuclear forces following a nuclear attack. The report included three recommendations.

Evaluation of U.S. Africa Command Military Information Support Operation (DODIG-2025-124)

The objective of this evaluation was to assess the U.S. Africa Command's planning, execution, and measurement of military information support operations. The report included two recommendations.

Evaluation of a Classified Program FY 24-2 (DODIG-2025-128)

The OIG cannot prepare an unclassified summary of this report due to the amount of classified information and controlled unclassified information (CUI) it contains. The report included four recommendations.

Management Advisory: Evaluation of a Classified Program FY 24-2 (DODIG-2025-129)

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

Evaluation of the Replicator 1.1 Initiative's Selected All-Domain, Attributable Autonomous Systems' Ability to Meet the U.S. Indo-Pacific Command's Operational Needs (DODIG-2025-150)

The objective of this evaluation was to determine the effectiveness with which the Military Services and Defense Innovation Unit selected capabilities for the Replicator 1.1 Initiative to meet the U.S. Indo-Pacific Command's operational needs. The report included one recommendation.

Evaluation of U.S. Africa Command Crisis Response Capabilities (DODIG-2025-169)

The objective of this evaluation is to assess the effectiveness with which the U.S. Africa Command and its Service Components developed and implemented plans and capabilities to respond to possible crises in North and West Africa. The report included one recommendation.

Management Advisory: Advanced Tracking and Launch Analysis System (DODIG-2025-170)

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

Evaluation of a Classified Program FY 25-1 (DODIG-2025-173)

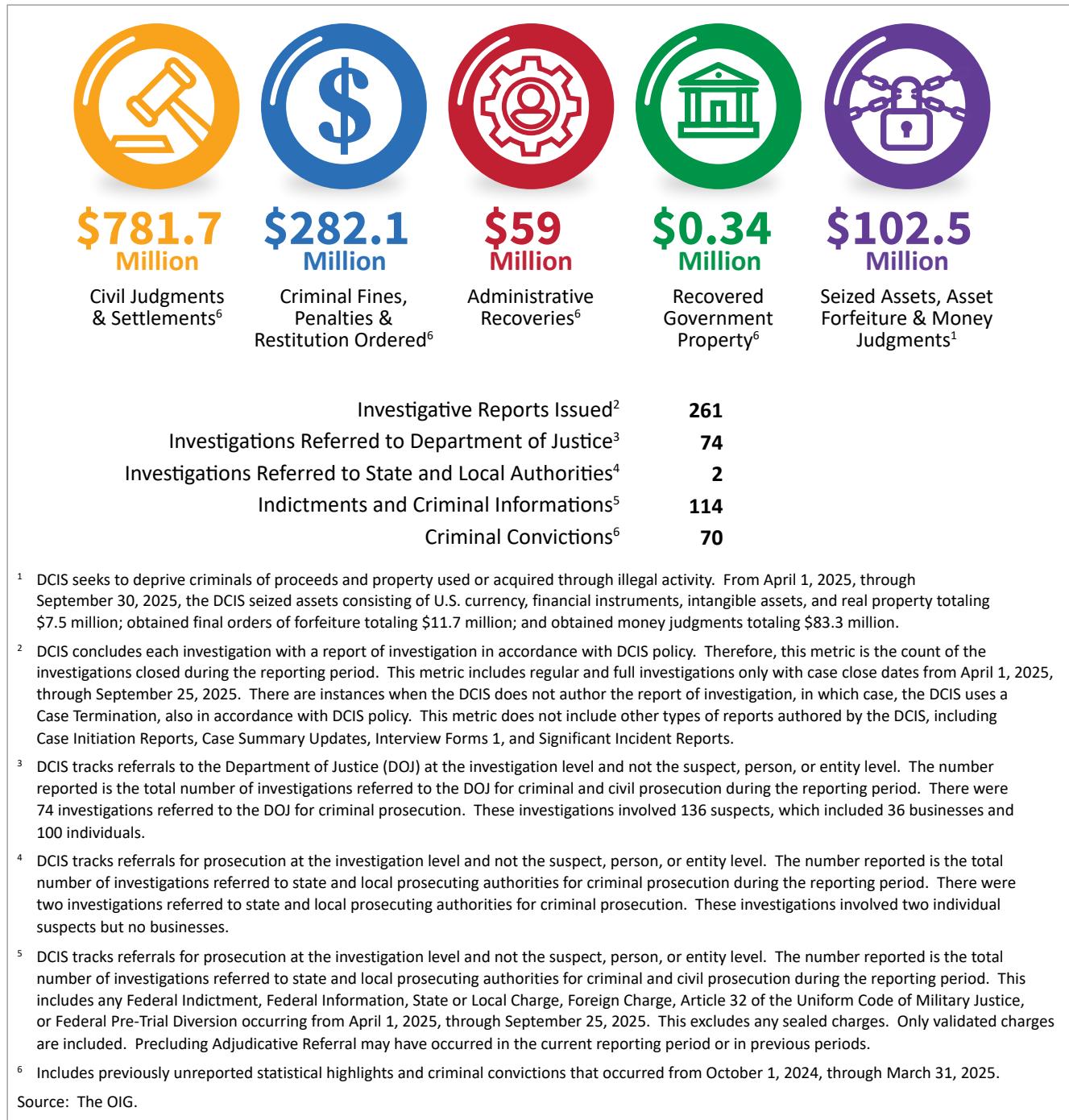
The OIG cannot prepare an unclassified summary of this report due to the amount of classified information and CUI it contains. The report included two recommendations.

INVESTIGATIONS

DCIS Investigative Statistics

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

Figure 2. DCIS Statistical Highlights

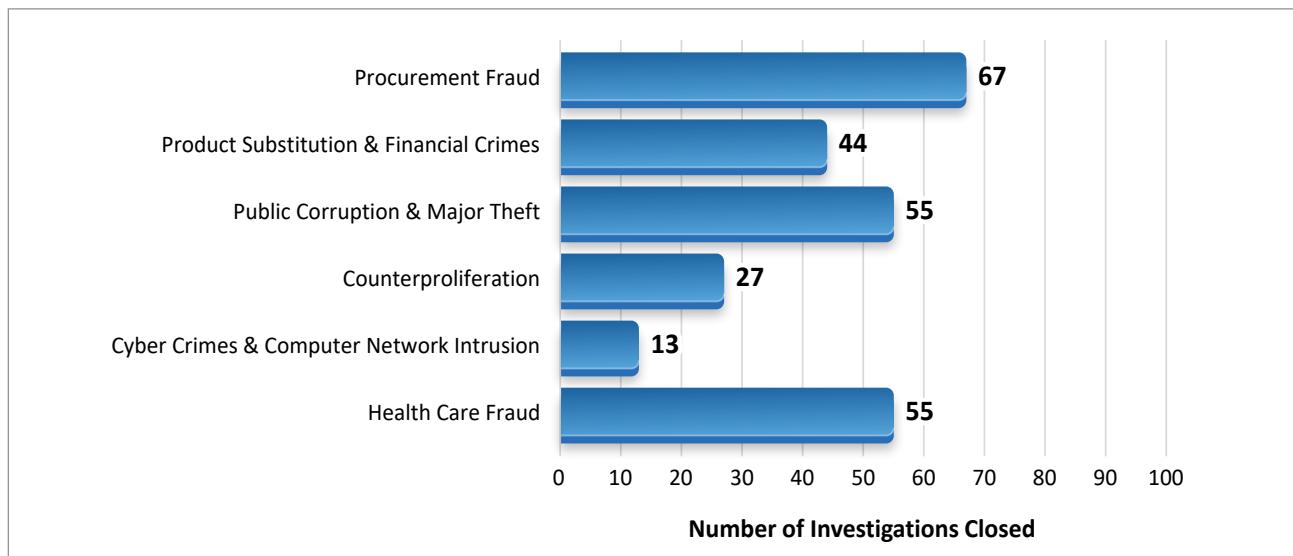


Significant DCIS Investigations

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 OIG.

The following press releases from the 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	
Government Contractor to Pay \$1.95M to Settle False Claims Act Allegations	April 3, 2025
Defense Contractor Berg Co. Agrees to Pay \$3.3 Million to Resolve Allegations of Causing Fraudulent Bids	July 14, 2025
Floridians Sentenced to Federal Prison in the Eastern District of Texas for Conspiring to Defraud Military Retail Exchanges Across the Nation	July 30, 2025
Government Contractor Agrees to Pay \$3.1 Million to Resolve Alleged Violations of the False Claims Act	September 2, 2025
Product Substitution and Financial Crimes	
DRI Relays Inc. to Pay \$15.7M to Settle False Claims Act Allegations Involving the Sale of Non-Military Grade Parts to Department of Defense	April 1, 2025
Florida Fuel Supplier Charged in Multimillion-Dollar Scheme to Defraud U.S. Department of Defense, other Federal Agencies	June 11, 2025
Construction and Engineering Firms Agree to Pay \$1.37 Million to Resolve Allegations of Shoddy Runway Construct at Airport Used by Massachusetts Air National Guard	June 27, 2025

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

Press Release Title	Date
Public Corruption and Major Theft	
Three Individuals Sentenced in Conspiracy Involving Bribery of Government Contracting Officer	May 22, 2025
Former U.S. Marine Sentenced for Submitting False Purple Heart Application	June 18, 2025
Hong Kong-Based Company Agrees to Pay \$876,000 to Resolve Alleged False Claims Act Violations	July 8, 2025
Counterproliferation	
Venezuelan National and U.S. Citizen Arrested for Sanctions Evasion and Smuggling in Scheme to Supply Venezuela's State-Owned Steel Industry	June 16, 2025
Nine Charged with Alleged Scheme to Generate Revenue for North Korean Government and Its Weapons of Mass Destruction Program	June 30, 2025
Chinese National Sentenced for Acting at North Korea's Direction to Export Firearms, Ammo, Tech to N. Korea	August 19, 2025
Cyber Crimes and Computer Network Intrusion	
Raytheon Companies and Nightwing Group to Pay \$8.4M to Resolve False Claims Act Allegations Relating to Non-Compliance with Cybersecurity Requirements in Federal Contracts	May 1, 2025
Law Enforcement Seizes 9 DDoS-for-Hire Webpages as Part of Global Crackdown on 'Booter' and 'Stresser' DDoS Services	May 7, 2025
16 Defendants Federally Charged in Connection with DanaBot Malware Scheme that Infected Computers Worldwide	May 22, 2025
Operation ENDGAME Strikes Again: The Ransomware Killchain Broken at Its Source	May 22, 2025
California Defense Contractor and Private Equity Firm Agree to Pay \$1.75M to Resolve False Claims Act Liability Relating to Voluntary Self-Disclosure of Cybersecurity Violations	July 31, 2025
Oregon Man Charged with Administering "Rapper Bot" DDoS-for-Hire Botnet	August 19, 2025
Health Care Fraud	
Pain Management Clinic Owners and Operators Indicted on Health Care Fraud Charges	April 7, 2025
Alabama Doctor Charged with \$6 Million Telemedicine Health Care Fraud Scheme	August 18, 2025
California Behavioral Medicine Provider Agrees to Pay \$2.75 Million to Resolve Alleged False Claims for Psychotherapy Services	August 19, 2025

Source: The OIG.

Senior Official Criminal Investigations

DCIS conducted the following investigations involving senior Government employees, General Schedule (GS)-15 and above (including members of the Senior Executive Service (SES) and Senior-level employees), or military officers pay grade O-6 and above. In accordance with Department policy, DCIS does not make determinations to "substantiate" or "not substantiate" investigations. However, to comply with statutory requirements for this report, an investigation will be reported as substantiated when the allegations were referred to DOJ and resulted in a conviction and sentencing. All other investigations that were closed and not disclosed to the public will be reported as not substantiated.

Substantiated

DCIS investigated the following allegation.

- On September 16, 2025, Admiral Robert P. Burke, U.S. Navy, retired, was sentenced in Federal court on charges related to bribery. This case was referred to the DOJ on October 21, 2022.

Not Substantiated

DCIS investigated allegations involving:

- A Department civilian (GS-15) at the U.S. Transportation Command allegedly had an unreported conflict of interest. The civilian was not prosecuted.
- Two Department civilians (GS-15s) allegedly provided sensitive procurement information in exchange for sexual acts. One civilian was employed by the U.S. Navy, and the other was employed by the U.S. Marine Corps. During the investigation, agents identified possible administrative misconduct which resulted in referrals to the appropriate Department agencies for further investigation.
- A U.S. Navy officer (O-6) and a U.S. Air Force officer (O-6), among others, allegedly participated in a criminal scheme involving car sales in a foreign country. The Navy officer was not prosecuted.
- A U.S. Army officer (O-6)/military physician was allegedly involved in a fraudulent marketing scheme that involved a compound pharmacy. The officer was not prosecuted.
- A U.S. Army officer (O-6) allegedly had suspicious financial transactions related to gambling. The officer was not prosecuted.

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), Department political appointees, senior officials in the Joint or Defense Intelligence Community, and members of the SES, 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 OIG, and the status and disposition of the matter, including for any substantiated cases, 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 did not close any substantiated investigations during this reporting period.

Not Substantiated

ISO closed three cases against senior officials after not substantiating the following allegations.

- A U.S. Navy Admiral violated standards of conduct or created a hostile work environment.
- A Defense Agency member of the SES misused their position, failed to properly account for time and attendance, or wasted Government resources on official travel.
- A U.S. Army General used their public office for private gain, had a conflict of interest, or made a false official statement.

Whistleblower Reprisal Investigations

The Whistleblower Reprisal Investigations (WRI) Directorate of the Administrative Investigations Component investigates allegations of whistleblower reprisal against members of the Armed Forces, appropriated fund (civilian) employees, employees of Department 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 Inspector General. 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 SES and Senior-level employees), or military officers pay grade O-6 and above.

Substantiated

WRI closed 13 investigations during the reporting period—9 whistleblower reprisal and 4 military restriction. Of the nine whistleblower reprisal investigations closed during the reporting period, one was substantiated and publicly released. To view the report, click on the report title in Table 3. Of the four military restriction investigations, two were substantiated. Full reports were not publicly released, but a summary of one of the reports was released. Summaries of both substantiated military restriction investigations are included below.

Table 3. Substantiated Whistleblower Reprisal Investigation

Report Title	Report Number
Whistleblower Reprisal Investigation, Honeywell International Inc., Minneapolis, Minnesota	DODIG-2025-087

Note: Action on recommendations are still pending for this investigation.

Source: The OIG.

[Whistleblower Restriction Investigation, Special Operations Command Pacific, Camp H.M. Smith, Hawaii](#)

WRI substantiated an allegation that an Air Force Colonel restricted an Army Major from lawfully communicating with Congress. WRI found, by preponderance of the evidence, that the Colonel's words would have restricted a reasonable Service member from continuing to communicate with Congress to prevent any future negative actions. We found that the Colonel's rank and position of authority coupled with the Colonel's display of a dismissive attitude and demeanor towards the Complainant's concerns contributed to the likelihood that the Colonel's conduct would restrict a reasonable Service member from continuing to communicate with a Member of Congress or an Inspector General, violating 10 U.S.C. § 1034. This case was not referred to the DOJ for prosecution. Actions on recommendations are still pending for this case.

[Whistleblower Restriction Investigation, Naval Supply Fleet Logistics Center, Pearl Harbor, Hawaii](#)

WRI substantiated an allegation that a U.S. Navy Captain restricted a U.S. Navy Lieutenant Commander from lawfully communicating with a Member of Congress or an Inspector General. WRI found, by a preponderance of the evidence, that the Captain's Letter of Instruction included language directing that the Lieutenant Commander could "not communicate" with "other entities" on matters, without clarifying that this did not apply to communications to a Member of Congress or an Inspector General, constituted restriction under 10 U.S.C. § 1034. This case was not referred to the DOJ for prosecution. Actions on recommendations are still pending for this case.

[Recommendation Status from Previously Reported Substantiated Investigations](#)

In August 2025, the Office of the Secretary of the Air Force reported that the action in response to our report, [DODIG-2025-087](#), "Whistleblower Reprisal Investigation, Honeywell International Inc., Minneapolis, Minnesota," was under review by the Director, Acquisition Integrity Program, Department of the Air Force. Therefore, this recommendation is open.

In August 2025, the Department of the Army Inspector General's office reported that the action in response to our report, [DODIG 2024-129](#), "Whistleblower Reprisal Investigation, L.C. Industries, Inc., Vicksburg, Mississippi," was pending litigation. Therefore, this recommendation is open.

In September 2025, the Office of the Director of Administration and Management reported that the action in response to our report, [DODIG-2025-063](#), "Whistleblower Reprisal Investigation, 66th Force Support Squadron, 66th Air Base Group, Hanscom Air Force Base, Massachusetts," was under review by the Director of Administration and Management. Therefore, this recommendation is open.

In September 2025, the Department of the Army Inspector General's office reported on the actions taken in response to our report, [DODIG-2025-046](#), "Whistleblower Restriction Investigation, Georgia Army National Guard, B Company, 221st Expeditionary Military Intelligence Battalion, Fort Gillem, Georgia." The Commanding General, U.S. Army Human Resources Command, decided to close the matter without any action against the subject. Therefore, this recommendation is closed.

Not Substantiated

WRI investigated and closed 10 investigations in which the reprisal or restriction allegations were not substantiated during the reporting period. Of these 10 investigations, 5 cases did not involve senior Government employees. The summaries below are for the remaining five cases that involved a subject who was a senior Government employee, GS-15 and above (including members of the SES and Senior-level employees), or military officers pay grade O-6 and above.

- A U.S. Army Lieutenant General directed a retaliatory investigation and issued a U.S. Army Colonel a General Officer Memorandum of Reprimand for making protected communications regarding abuse of authority and harassment to members of his chain of command and the OIG. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- A U.S. Army Colonel, a U.S. Army Captain, and a U.S. Army Sergeant First Class restricted a U.S. Army Specialist from lawfully communicating with an Inspector General. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- A U.S. Navy Rear Admiral (Upper Half) referred a U.S. Navy Captain for nonjudicial punishment and directed that they be required to show cause for retention in the U.S. Navy in reprisal for making protected communications on mischaracterization of the factors that contributed to the death of a Sea Air and Land (SEAL) operator candidate and providing false information in a press release on the SEAL candidate's cause of death. This investigation was initiated in response to a complaint filed with the DoD Hotline.
- An SES official removed a U.S. Army Major from the organization for making protected communications related to prohibited personnel practices. The investigation was initiated in response to a complaint filed with the DoD Hotline.
- A U.S. Navy Admiral restricted a U.S. Air Force Lieutenant Colonel from lawfully communicating with a Member of Congress. 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 OIG employees, and contractors and military personnel supporting the OIG, and develops reports of investigation for management to consider in weighing the appropriateness of taking disciplinary action. During the reporting period, OPR issued five reports of investigation. The investigations did not relate to a senior Government employee, GS-15 or above, and did not include any allegations 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 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 investigate any senior Government employees during the reporting period.

Not Substantiated

OPR did not investigate any 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 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). During this reporting period, the IG was designated the Lead IG for Operation Southern Guard. Operation Southern Guard supports Department of Homeland Security (DHS)-led illegal alien detention operations at U.S. Naval Station Guantanamo Bay, Cuba. U.S. Military Service members at Naval Station Guantanamo Bay provide logistical and operational support for the DHS's immigration law enforcement mission. The OIG will begin submitting quarterly reports for Operation Southern Guard in the second quarter of FY 2026.

The IG is also the designated Lead IG for Operation Inherent Resolve and Operation Enduring Sentinel, and the Special IG for Operation Atlantic Resolve.

The OIG submitted quarterly reports for Operations Atlantic Resolve, Inherent Resolve, and Enduring Sentinel to Congress and posted them to the OIG's public website. The OIG also submitted classified appendixes on all three OCOs to relevant agencies and congressional committees. Click on the report title to read more.

Table 4. OCO Oversight Plans and Quarterly Reports Issued During the Reporting Period

Report Title	Publication Date
Operation Inherent Resolve and Other U.S. Government Activities Related to Iraq & Syria	April 29, 2025
Operation Atlantic Resolve Including U.S. Government Activities Related to Ukraine	May 13, 2025
Operation Enduring Sentinel and Other U.S. Activities Related to Afghanistan	May 27, 2025
Operation Inherent Resolve and Other U.S. Government Activities Related to Iraq & Syria	July 29, 2025
Operation Atlantic Resolve Including U.S. Government Activities Related to Ukraine	August 12, 2025
Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan	August 26, 2025
FY 2026 Joint Strategic Oversight Plan for Operation Atlantic Resolve, including U.S. Government Activities to Ukraine	September 29, 2025
FY 2026 Comprehensive Oversight Plan Overseas Contingency Operations	September 29, 2025

Source: The OIG.

Ukraine Oversight

The OIG issued 10 reports related to Ukraine concerning end-use monitoring, security and accountability controls, maintenance of defense articles provided to Ukraine, and Department efforts to protect U.S. personnel and operations supporting Ukraine in the conflict. These reports are specifically annotated in Table 1.

Further information related to oversight of assistance provided to Ukraine is located at <https://www.dodig.mil/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, Department management stated that the DoD did not comply with section 803(a). Furthermore, management reported that this noncompliance was first identified in FY 2001, and the target correction date is FY 2031. Department management stated that the 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 OIG discussed Department FFMIA compliance issues in the OIG Independent Auditor's Reports on FY 2024 and FY 2023 Department Agency-Wide Financial Statements.

Review of Legislation and Regulations

During the reporting period, the OIG independently reviewed proposed legislation at the request of congressional staff, the DoD, and Council of the Inspectors General on Integrity and Efficiency (CIGIE). For example, the OIG provided input on draft language specific to the DoD's efforts to prevent blast injury to Servicemembers and military titling practices. The OIG also submitted legislative proposals for the FY 2027 legislative cycle.

The Deputy Inspector General for Investigations testified before the House Oversight and Government Reform Committee on June 4, 2025, regarding Procurement Fraud. Also, OIG staff conducted a briefing to educate Congressional staff on completed and ongoing oversight work in the Indo-Pacific Command area of responsibility.

During the reporting period, we did not experience any attempts by the Department to interfere with our independence. The Department cooperated with our work and did not refuse to provide, attempt to delay, or restrict access to records or other information.



Source: iStock.

Best Practices Meetings with the Department

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 Department with the benefit of lessons learned from prior OIG oversight work that can reduce fraud and improve the effectiveness of new programs. In August 2025, OIG personnel met with General Michael Gutlein, Direct Reporting Program Manager, Golden Dome for America. The OIG explained the potential risks and challenges concerning complex major weapon system acquisitions.

In addition to holding best practices meetings with the Department, the OIG released a series of summary reports that provided key lessons learned from past OIG projects. The following table lists the summary reports provided to the Department during the reporting period.

OTHER OVERSIGHT MATTERS

Table 5. OIG Summary Reports Issued During the Reporting Period

Report Title	Report Number
<u>Summary Report: Lessons Learned from DoD OIG Reports on Prepositioned Stocks</u>	DODIG-2025-095
<u>Summary Report: Lessons Learned from DoD OIG Reports on Contract Oversight</u>	DODIG-2025-096
<u>Summary Report: Lessons Learned from DoD OIG Reports on Burden-Sharing with International Partners</u>	DODIG-2025-097
<u>Summary Report: Housing Foreign Non-DoD Civilians on DoD Installations—Lessons Learned from Prior DoD OIG Reports</u>	DODIG-2025-098
<u>Summary of Oversight Reports Related to Foreign Influence</u>	DODIG-2025-110
<u>Summary Report: Lessons Learned from DoD OIG Reports on Munitions</u>	DODIG-2025-153

Source: The OIG.

APPENDIX A: PEER REVIEWS

Peer Reviews of the OIG

The OIG did not undergo a peer review during this reporting period.

Peer Reviews Conducted by the OIG

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

External Peer Review of Department of Labor, Office of Inspector General

The OIG conducted an external peer review of the Department of Labor OIG (DoL-OIG) in May 2025 and issued a final report on July 18, 2025. The OIG concluded that the system of internal safeguards and management procedures employed by the DoL-OIG complied with the quality standards for investigations established by CIGIE and other applicable guidelines and statutes.

[External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General \(DODIG-2025-106\)](#)

The OIG reviewed the system of quality control for the Defense Contract Management Agency Office of Internal Audit and Inspector General in effect for the 3-year period ended May 31, 2024. The Defense Contract Management Agency Office of Internal Audit and Inspector General received an external peer review rating of pass. The review resulted in no recommendations.

[External Peer Review of the National Guard Bureau Internal Review Office \(DODIG-2025-107\)](#)

The OIG reviewed the system of quality control for the National Guard Bureau Internal Review Office in effect for the 3-year period ending February 29, 2024. The National Guard Bureau Internal Review Office received an external peer review rating of pass with deficiencies. The System Review Report identified four deficiencies in the areas of competence, documentation, monitoring of quality, and non-audit services. The System Review Report included three recommendations. As of September 30, 2025, all three recommendations were resolved but open.

APPENDIX B: CONTRACT AUDITS

Final Completed Contract or Contract-Related Audits Containing Significant Findings

During the reporting period, the OIG issued 5 and the Defense Contract Audit Agency (DCAA) issued 27 contract audit reports to contracting activities containing significant audit findings.

OIG

Report No. DODIG-2025-083	Date: April 10, 2025
Subject: Audit of Department of Defense Lowest Price Technically Acceptable Contract Awards	
<p>The OIG determined that Department contracting personnel did not consistently award contracts using lowest price technically acceptable (LPTA) source selection procedures in accordance with the Defense Federal Acquisition Regulation Supplement (DFARS). For 9 (31 percent) of the 29 contract actions reviewed, contracting personnel did not include in the contract file the required justifications to support the decision to use LPTA source selection procedures. Contracting personnel awarded four contracts using LPTA source selection procedures that should not have been awarded as LPTA based on DFARS guidance. As a result, contracting personnel may not have used the appropriate source selection process to ensure the best value for the Government, potentially sacrificing long-term value for short-term savings. Additionally, the Department cannot accurately account for the use of LPTA contract awards. Although reported as LPTA awards in the Federal Procurement Data System, 24 (31 percent) of the 78 contract actions that the OIG sampled were not awarded using LPTA. As a result, the Department does not have accurate information on the use of LPTA awards.</p>	

Report No. DODIG-2025-089	Date: May 1, 2025
Subject: Audit of the Defense Health Agency's Monitoring of TRICARE Payments	
<p>The OIG determined that Defense Health Agency (DHA) officials established a monitoring process to limit incorrect and unreasonable TRICARE payments but could be more effective in monitoring the reasonableness of state prevailing rates and payments for miscellaneous procedure codes that do not have reimbursement rates. As of FY 2023, TRICARE East and West Region contractors maintained state prevailing rates for 554 procedure codes. Of the 554 procedure codes, the OIG determined that 9 of the highest paid procedure codes varied greatly between states. For example, the DHA allowed state prevailing rates for rental oral appliances to treat sleep apnea, ranging from \$207 to \$5,000. The highest rate was 985 percent above the national average of \$461 and 2,315 percent higher than the lowest rate. In addition, during FY 2023, TRICARE East and West Region contractors paid \$183.3 million for 184 miscellaneous procedure codes that did not have TRICARE reimbursement rates. As a result, the Department is at risk of wasteful spending and increasing the risk of Department beneficiaries paying unreasonable cost shares for health care services and items that are paid with state prevailing rates.</p>	

Report No. DODIG-2025-111	Date: June 13, 2025
Subject: Audit of Base Operations and Support Services Contracts for Operations on Guam	
<p>The OIG determined that Naval Facilities Engineering Systems Command (NAVFAC) Marianas (MAR) and Navy installation technical personnel complied with applicable requirements to create oversight plans for each of the seven facility support contracts on Guam. However, technical personnel did not assess or document contractor performance in accordance with the assessment requirements outlined in each contract's Performance Assessment Plans and Functional Assessment Plans. As a result, NAVFAC could have received services that did not conform to contract requirements or missed indications of fraud, waste, or abuse, which could negatively affect the health and wellness of Service members and their families. Furthermore, the Department could pay for nonconforming services or services not received. In addition, NAVFAC MAR and Navy installation contracting personnel met invoice review and voucher submission requirements for 46 (92 percent) of 50 nonstatistically sampled vouchers. However, NAVFAC MAR contracting personnel did not include the correct line of accounting for 4 (8 percent) of the 50 sampled vouchers. As a result, NAVFAC contractors did not receive payments for 15 vouchers within the 30-day requirement, and NAVFAC incurred \$3,774 in unnecessary interest costs from 12 (24 percent) of the 50 sampled vouchers.</p>	

Report No. DODIG-2025-158	Date: September 15, 2025
Subject: Audit of the Defense Logistics Agency's Compliance with the Berry Amendment	
<p>The OIG determined that Defense Logistics Agency (DLA) contracting officials did not always comply with Berry Amendment requirements for Department procurements and acquisitions on 82 contract actions reviewed, valued at \$2.78 billion, from four DLA contracting sites. DLA contracting officials did not include the required Berry Amendment clause in 27 (36 percent) of 74 solicitations, and they awarded 15 (18 percent) of 82 contract actions without any Berry Amendment clause and awarded 20 (24 percent) of 82 contract actions with the wrong Berry Amendment clause. In addition, DLA and Defense Contracting Management Agency personnel responsible for inspection and acceptance of covered items did not review delivered items from 80 (98 percent) of 82 contract actions for compliance with the Berry Amendment. As a result, the DLA has limited to no assurance that items received from the 35 contract actions without the required Berry Amendment DFARS clause, valued at \$40.21 million, complied with Berry Amendment restrictions.</p>	

Report No. DODIG-2025-163	Date: September 19, 2025
Subject: Audit of the DoD's Management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah	
Report: \$442,294 in Questioned Costs	
<p>The OIG determined that Army officials did not effectively manage the Logistics Civil Augmentation Program contract to support the Coordinator for Afghan Relocation Efforts Doha. Specifically, an administrative contracting officer from the 408th Contracting Support Brigade did not designate 24 (42 percent) of 57 individuals as contracting officer's representatives (CORs), and officials could not explain why an additional 4 (7 percent) of 57 individuals performed oversight without a designation letter. In addition, quality assurance specialists from the 408th Contracting Support Brigade did not ensure that CORs completed 19 percent of their required monthly quality assurance checklists. Furthermore, the Army Contracting Command–Rock Island procuring contracting officer did not review \$293.4 million in interim vouchers before payment. As a result, the Army cannot be sure that the contractor complied with all contract requirements or that the \$293.4 million paid to the contractor was allowable, allocable, or reasonable. Without adequate voucher reviews, the Army Contracting Command–Rock Island procuring contracting officer allowed the contractor to submit more vouchers than permitted under the terms of the contract and did not have assurance that the \$442,294 paid for telemedicine services over an 18-month period was allowable, allocable, or reasonable.</p>	

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DCAA

Audit Report No. 20231710001640	Date: April 10, 2025
Subject: Independent Audit Report on Proposed Amounts in Fixed Total Cost Basis Termination Settlement Proposal for FFP Contract	
Prepared for: U.S. Army Corps of Engineers (USACE) Termination Contracting Officer	
Report: \$15.6 Million Total Questioned Costs	
DCAA identified \$15.6 million in questioned costs related to Direct Materials, Direct Labor, Other Direct Costs, Indirect Costs, and Profit in accordance with Federal Acquisition Regulation (FAR) 31.201-4(a), Determining Allocability, and FAR 31.201-2(a)(2), Determining Allowability. DCAA questioned \$7 million proposed subcontractor expense costs in accordance with FAR 31.201-4(a), Determining Allocability, because costs were either not specifically incurred for the contract, there was no proof of payment or were duplicated costs. DCAA questioned \$6.9 million in proposed subcontractor profit in accordance with FAR 31.201-6(a), Accounting for Unallowable Costs, as directly associated cost related to the unallowable costs questioned in the other areas of our examination.	

Audit Report No. 20251950000072	Date: April 18, 2025
Subject: Independent Audit Report on Proposed Amounts General Dollar Magnitude of Cost Accounting Standard 409 Noncompliance Submission for Leasehold Improvement Useful Lives	
Prepared For: Defense Contract Management Agency	
Report: \$94 Million General Dollar Magnitude Cost Impact	
DCAA identified a \$94 million cost impact increase and interest owed to the Government for the contractor's General Dollar Magnitude (GDM) cost impact submission related to its Cost Accounting Standard (CAS) 409, Noncompliance for Leasehold Improvement Useful Lives. DCAA's significant findings included \$79.4 million of increased cost impact to the Government because the contractor's GDM cost impact included non-affected CAS-covered contracts in noncompliance with FAR 52.230-6(i), Administration of Cost Accounting Standards, which limits GDM impact to affected CAS-covered contracts. Other significant findings included \$14.6 million of interest owed to the Government due to increased costs and fees resulting from the CAS noncompliance in accordance with FAR 30.605(g), Processing Noncompliances (Interest).	

Audit Report No. 20231010004990	Date: April 18, 2025
Subject: Independent Audit Report on Proposed Amounts Allocated on Unsettled Flexibly Priced Contracts for FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$12.2 Million Total Questioned Costs	
DCAA identified \$12.2 million in questioned costs related to corporate office expenses and pension costs. DCAA's significant findings included \$3.8 million in professional services and consulting costs that were unallowable charitable contributions and public relations or advertising costs which were noncompliant with FAR 31.201-4, Determining Allocability; FAR 31.205-1, Public Relations and Advertising Costs; and FAR 31.205-8, Contributions or Donations. Other significant findings included \$3.2 million direct labor costs which the contractor erroneously claimed in their submission and was noncompliant with FAR 31.201-4, Determining Allocability. Other findings included \$3.8 million in questioned costs related to non-qualified defined benefit pension plan costs directly associated to unallowable compensation in noncompliance FAR 31.201-6(a), Accounting for Unallowable Costs and FAR 31.205-6(p), Limitation on Allowability of Compensation.	

Audit Report No. 20231950002150	Date: May 14, 2025
Subject: Independent Audit Report on Proposed Amounts in Contractors General Dollar Magnitude Cost Impact Proposal for Cost Accounting Standard 401 Noncompliance Related to Sector Established Estimating Factors (SEEF), Dated July 31, 2023	
Prepared For: Defense Contract Management Agency	
Report: \$47.1 Million General Dollar Magnitude (GDM) Cost Impact	
DCAA identified a \$47.1 million cost impact increase on the contractors GDM cost impact proposal related to its noncompliance with the requirements of CAS 401, Consistency in Estimating, Accumulating, and Reporting Costs. DCAA found that the contractor: (1) used incorrect Sector Established Estimating Factors (SEEF) to calculate the proposed impact of the Cost Accounting Standard noncompliance, and (2) used Forward Pricing Rate Recommendation rates instead of the corrected SEEF proposal rates to compute the overall impact which is in noncompliance with FAR 52.230-6, Administration of Cost Accounting Standards. As a result, DCAA identified \$47.1 million of increased cost impact to the Government.	

Audit Report No. 20231010024870	Date: May 15, 2025
Subject: Independent Audit Report on Contractor's Proposed Amounts on Unsettled Flexibly Priced Contracts	
Prepared For: Defense Contract Management Agency	
Report: \$56.6 Million Total Questioned Costs	
DCAA identified \$56.6 million in questioned costs related to indirect freight costs. DCAA's significant finding of \$56.6 million in questioned costs related to the non-use of U.S. air carriers or U.S. vessels when transporting supplies by air or sea, or provide documentation that the use of foreign-flag vessels was authorized by the Contracting Officer, in noncompliance with FAR 31.201-2, Determining Allowability, due to noncompliance with FAR 52.247-63, Preference for U.S.-Flag Air Carriers or DFARS 252.247-7023, Transportation of Supplies by Sea.	

Audit Report No. 20231010007260	Date: May 20, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2023	
Prepared For: Defense Contract Management Agency	
Report: \$12 million Total Questioned Costs	
DCAA identified \$12 million in questioned costs related to unbillable items on Time and Materials (T&M) contracts. DCAA's significant finding of \$12 million was questioned due to the contractor erroneously including unbillable T&M items, such as accruals and reversals, in Schedule K of the contractor's incurred cost proposal (ICP), which subsequently affected Schedule I of the ICP, in noncompliance with FAR 31.201-2(d), Maintaining Adequate Records.	

Audit Report No. 20231010047040	Date: May 21, 2025
Subject: Independent Audit Report on Intermediate Home Office/Engineering Service Center Proposed Amounts on Unsettled Flexibly Priced Contracts for FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$15.9 Million Total Questioned Costs	
DCAA identified \$15.9 million in questioned costs related to intermediate home office allocations. DCAA's significant findings included \$9.7 million in questioned costs related to professional and management fees because the contractor's agreement for purchasing these services prevented competition and limited source selection, which is expressly unallowable in accordance with FAR 31.205-33, Professional and Consultant Service Costs. Other significant findings included \$6.1 million in questioned costs related to the allocation of professional and management fees, operational efficiency factors, and purchased services for which the contractor failed to provide essential supporting documentation in noncompliance with FAR 31.201-2, Determining Allowability.	

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Audit Report No. 20231010017470	Date: June 6, 2025
Subject: Independent Audit Report on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2023	
Prepared For: Defense Contract Management Agency	
Report: \$16.1 Million Total Questioned Costs	
DCAA identified \$16.1 million in questioned costs related to Employee Settlement Costs. DCAA's significant findings included \$16.1 million in questioned Employee Settlement costs related to costs incurred to resolve a dispute that were incorporated directly into the contract but were included in the residual pool, in noncompliance with FAR 31.201-4, Determining Allocability.	

Audit Report No. 20231010022870	Date: June 16, 2025
Subject: Audit Report on Contractor 2023 Incurred Cost Submission	
Prepared For: Department of the Navy	
Report: \$97 Million Total Questioned Costs	
DCAA identified \$97 million in questioned costs related to direct materials because the contractor failed to provide adequate documentation to support the reasonableness of its claimed direct materials costs in noncompliance with FAR Part 31.201-3, Determining Reasonableness, and DFARS Part 252.244-7001, Contractor Purchasing System Administration.	

Audit Report No. 20231010034740	Date: June 16, 2025
Subject: Independent Audit Report on Incurred Costs for Contractor FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$32.7 Million Total Questioned Costs	
DCAA identified \$32.7 million in questioned costs related to expressly unallowable capitalized interest and duplicate costs proposed. DCAA's significant findings included \$7.2 million in capitalized interest included in the Depreciation Improvement costs as expressly unallowable, in noncompliance with FAR 31.205-20, Interest and Other Financial Costs. Other significant findings included \$25.1 million in questioned Other Direct Costs (ODC) - No Burden Costs related to a cost mapping error that included a variation of duplicated costs and adjustments from the contractor revision of the incurred cost submission that was not recertified, in noncompliance with FAR 31.201-2(d), Determining Allowability.	

Audit Report No. 20231010013220	Date: June 17, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Calendar Year 2023	
Prepared For: Defense Contract Management Agency	
Report: \$48.8 Million Total Questioned Costs	
DCAA identified \$48.8 million in questioned costs related to direct labor, direct material, other direct cost and interorganizational work orders. DCAA's significant findings included \$48.3 million in questioned cost related to direct labor, direct material, and other direct costs for which the contractor failed to provide essential supporting documentation, in noncompliance with FAR 31.201-2, Determining Allowability.	

Audit Report No. 20231010038360	Date: June 18, 2025
Subject: Independent Audit Report on Corporate Allocation Amounts to Unsettled Flexibly Priced Contracts for Contractor Calendar Year 2023	
Prepared For: Defense Contract Management Agency	
Report: \$15.7 Million Total Questioned Costs	
DCAA identified \$15.7 million in questioned costs related to pension excess, outside legal, Washington office and strategic business development costs. DCAA's significant findings included \$10.5 million of questioned pension excess costs related to pension costs directly associated with unallowable compensation costs in excess of the limitations in FAR 31.205-6, Compensation for Personal Services that the contractor failed to exclude from its pension excess costs, in noncompliance with FAR 31.201-6, Accounting for Unallowable Costs. Other significant findings included \$2.1 million of expressly unallowable lobbying effort and \$1.7 million of expressly unallowable organization costs that the contractor failed to exclude from its proposal resulting in noncompliances with FAR 31.205-22, Lobbying and Political Activity Costs and FAR 31.205-27, Organization Cost, respectively.	

Audit Report No. 20241710001480	Date: June 23, 2025
Subject: Independent Audit Report on Proposed Termination Settlement	
Prepared For: Army Contracting Command	
Report: \$11.9 Million Total Questioned Costs	
DCAA identified \$11.9 million in questioned costs related to legal costs, Material Handling, Directly Associated Unallowable Costs, and Fees. DCAA's significant findings included \$5.6 million in questioned costs related to proposed legal costs that were recovered through the contractor's indirect rates included in their incurred cost submissions for each of the years included in the termination proposal, in noncompliance with FAR 31.201-3(a) Determining Reasonableness. Other significant findings included \$3.6 million in questioned costs related to proposed fees applied to settlement expenses as unallowable, in noncompliance with FAR 52.249-6(h)(4)(i), Termination (Cost-Reimbursement), and FAR 49.305, Adjustment of Fee.	

Audit Report No. 20251720000062	Date: June 23, 2025
Subject: Independent Audit Report on Proposed Amounts in Request for Equitable Adjustment Proposal	
Prepared For: Naval Sea Systems Command	
Report: \$532.3 Million Total Questioned Costs	
DCAA questioned the contractor's entire proposed \$532.3 million Request for Equitable Adjustment (REA) based on DFARS 252.243-7002, Request for Equitable Adjustment, and FAR 31.201-2, Determining Allowability. DCAA's significant findings included \$532.3 million questioned total cost since the contractor did not meet the four requirements for use of the Total Cost Method or the Modified Total Cost Method to be an acceptable basis for determining its proposed REA.	

Audit Report No. 20231010025430	Date: June 26, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor FY 2023	
Prepared For: Supervisor of Shipbuilding, Gulf Coast, United States Navy	
Report: \$32.2 Million Total Questioned Costs	
DCAA identified \$32.2 million in questioned indirect costs. DCAA's significant findings included \$32.2 million related to indirect "carrying costs" for Direct Purchase Materials, Common Direct Materials, and associated indirect costs because of a failure to issue or consume, which results in the material being billed to contracts without a need to fulfill the production plan, in noncompliance with FAR 31.201-3(a), Determining Reasonableness, and FAR 31.201-4, Determining Allocability.	

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Audit Report No. 20231010014230	Date: June 27, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$10.5 Million Total Questioned Costs	
DCAA identified \$10.5 million of questioned costs related to unallowable medical insurance costs. DCAA's significant findings included \$8.9 million of medical insurance costs associated with self-insurance regulatory requirements which the contractor's insurance program failed to meet as required by FAR 31.205-19(c)(2), Insurance and Indemnification, and due to noncompliance with FAR 28.308, Self Insurance. Other significant findings included \$1.5 million of fringe costs associated with the unallowable medical insurance costs due to noncompliance with FAR 31.201-3, Determining Reasonableness, and FAR 31.201-2, Determining Allowability.	

Audit Report No. 20241010001920	Date: June 30, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for FY 2024	
Prepared For: Defense Contract Management Agency	
Report: \$36.8 Million Total Questioned Costs	
DCAA identified \$36.8 million in questioned costs related to State and Local Income Taxes, Direct and Indirect Labor Costs, and Non-Executive Compensation. DCAA's significant findings included \$27.6 million in questioned costs related to State and Local Income taxes due to overstatement of tax expenses (actual taxes less than estimated taxes), prior year tax expenses improperly claimed in the subject fiscal year and related to adjustments of state tax liabilities from FYs 2013-2023, in noncompliance with FAR 31.201-2 and FAR 31.201-4(b).	

Audit Report No. 20221010004890	Date: July 3, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for FY 2022	
Prepared For: Defense Contract Management Agency	
Report: \$55.8 Million Total Questioned Costs	
DCAA identified \$55.8 million in questioned costs related to Direct Labor, Direct Materials, Direct Subcontracts, Other Direct Costs (ODCs), and Indirect costs. DCAA significant findings included \$17.5 million in questioned Direct Labor costs primarily due to contractor refusal to provide contract cost supporting documentation, in noncompliance with FAR 31.201-3(a) Determining Allowability. Other significant findings included \$9.7 million in questioned indirect costs in noncompliance with FAR 31.201-6, Accounting for Unallowable Costs and \$19.2 million in questioned Other Direct Costs due to noncompliances with FAR 31.201-3(a) Determining Reasonableness, FAR 31.201-2(d) Determining Allowability, FAR 31.201-4 Determining Allocability, FAR 31.205-33(f)(1) Professional and Consultant Service Costs, and FAR 31.205-47(b) Costs Related to Legal and Other Proceedings.	

Audit Report No. 20231010024980	Date: July 10, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$15.1 Million Total Questioned Costs	
DCAA identified \$15.1 million in questioned costs related to professional fees, legal settlement costs, other miscellaneous expenses, transfers, indirect material consumption, energy credits/rebates, and other off-book adjustments. DCAA's significant findings included \$12 million in questioned costs related to factory overhead costs that were transferred to the General & Administrative (G&A) expense pool, which did not fit the definition of G&A expenses as defined in CAS 410-30(6).	

Audit Report No. 20251710000106	Date: July 30, 2025
Subject: Independent Audit Report on Termination	
Prepared For: Defense Contract Management Agency	
Report: \$108.4 Million Total Questioned Costs	
<p>DCAA identified \$108.9 million in questioned costs related to FAR 31.201-4, Determining Allocability; FAR 31.205-42, Termination Cost; and FAR 49.305-1, Adjustment of Fee. DCAA's significant findings included \$54.5 million of Advance Material Purchases due to Material purchased for unexercised options, in noncompliance with FAR 31.201-4, Determining Allocability; FAR 31.201-3, Determining Reasonableness; FAR 31.205-32, Precontract Costs; FAR 31.205-42(c),(d), Termination Cost; FAR 31.205-26(d), Material Cost; and FAR 31.201-2, Determining Allowability. Other significant findings included \$28.3 million of an unexpired lease due to the lease not being necessary for the performance of the terminated contract, in noncompliance with FAR 31.201-4, Determining Allocability; FAR 31.201-3, Determining Reasonableness; FAR 31.205-42(e), Termination Cost; FAR 31.202, Direct Cost; and FAR 31.201-2, Determining Allowability. \$20.8 million of fee pursuant to FAR 49.305-1, Adjustment of Fee; FAR 31.201-3, Determining Reasonableness; and FAR 31.201-2, Determining Allowability.</p>	

Audit Report No. 20241710001100	Date: July 31, 2025
Subject: Independent Audit Report on Proposed Amounts in Termination Settlement Proposal Dated January 24, 2024	
Prepared For: United States Army Corps of Engineers	
Report: \$12.5 Million Total Questioned Costs	
<p>DCAA questioned a net of \$12.5 million in General & Administrative (G&A) costs and directly associated unallowable costs. DCAA's significant findings included \$4.1 million questioned G&A costs due to issues identified with indirect rates, specific pool expenses, and composition of base costs, in noncompliance with FAR 31.201-3(a), Determining Reasonableness, and FAR 31.201-6(a), Accounting for Unallowable Costs. Other significant findings included \$2.4 million questioned profit as directly associated unallowable cost in accordance with FAR 31.201-6(a), Accounting for Unallowable Costs, and \$4.5 million questioned costs due to the proposed settlement with subcontractors based on incorporating findings from DCAA subcontract audits relating to noncompliances with FAR-31.201-2, Determining Allowability, and FAR 31.201-6(a), Accounting for Unallowable Costs.</p>	

Audit Report No. 20231010035010	Date: August 8, 2025
Subject: Independent Audit Report on Contractor's Proposed Amounts on Unsettled Flexibly Priced Contracts for FY 2023	
Prepared For: Defense Contract Management Agency	
Report: \$18.1 Million Total Questioned Cost	
<p>DCAA identified \$18.1 million in questioned costs related to G&A and Intercompany Work Orders (IWOs). DCAA's significant findings included \$17.7 million in questioned costs related to IWOs that exceeded the authorized funding amount per IWO agreement, in noncompliance with FAR 31.201-2(a)(4), Determining Allowability.</p>	

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Audit Report No. 20241720001100	Date: August 14, 2025
Subject: Independent Audit Report on Claimed Amounts in Contract Disputes Act Certified Claim Dated January 26, 2024	
Prepared For: Naval Facilities Engineering Systems Command	
Report: \$133.1 Million Total Questioned Costs	
DCAA questioned the entire \$133.1 million claim due to the contractor's material noncompliance with contract terms, DFARS 252.243-7001, Pricing of Contract Modifications, and the four court-established requirements for using the total cost or modified total cost method. DCAA considers the contractor's entire claim to be deficient because it failed to demonstrate: (1) that determining actual related increased costs with reasonable accuracy was impracticable; (2) that its initial bid or proposal was realistic; (3) that its actual incurred costs were reasonable; and (4) that the Government was clearly responsible for the claimed costs.	

Audit Report No. 20241710001290	Date: August 27, 2025
Subject: Independent Audit Report on Proposed Amounts in Prime Contractor Total Cost Basis Termination Settlement Proposal for Terminated Contract	
Prepared For: U.S. Army Corp of Engineers	
Report: \$40.7 Million Total Questioned Costs	
DCAA questioned \$40.7 million of the adjusted Termination Settlement Proposal claimed cost. DCAA's significant findings included questioning the proposed G&A expenses of \$5 million in its entirety in accordance with FAR 31.201-2(a)(4), Determining Allowability, and FAR 31.201-3, Determining Reasonableness, because the contractor's method of using an average G&A rate was not consistent with the contract requirements. DCAA's significant findings also included \$16.1 million questioned profit in accordance with FAR 31.201-3(b)(2), Determining Reasonableness, and FAR 31.205-26(e), Material Costs, for double profit applied to performance costs. Finally, DCAA questioned \$2.1 million of Other Costs in accordance with FAR 31.201-2(d), Determining Allowability, and FAR 31.201-4(a), Determining Allocability, for duplications.	

Audit Report No. 20211010012480	Date: August 28, 2025
Subject: Independent Audit Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor FY Ended March 31, 2021	
Prepared For: Defense Contract Management Agency	
Report: \$25.7 Million Total Questioned Costs	
DCAA identified \$25.7 million in questioned costs related to direct and indirect labor dollars, employee welfare costs, and professional fees in the G&A, Overhead, and Service Center indirect cost pools. DCAA's significant findings included \$17.5 million in questioned costs related to employee welfare costs in which the contractor offered employees a cash award not pursuant to an established plan or policy, in noncompliance with FAR 31.205-6, Compensation for Personal Services.	

Audit Report No. 2025420000389	Date: September 4, 2025
Subject: Independent Audit Report on Certified Cost or Pricing Data Resulting in Price Agreement on Purchase Orders	
Prepared For: Joint Program Office	
Report: \$74.1 Million Recommended Price Adjustment	
DCAA identified a \$74.1 million recommended price adjustment due to the contractor's material noncompliance with the requirements of 10 U.S.C. §271, Truthful Cost or Pricing Data (Truth in Negotiations). DCAA found that the contractor did not submit the most accurate, complete and current direct labor hours for its Sustaining and Factory Support and Program Management Cost Estimating Factors (CEFs) that were reasonably available prior to price agreement between itself and the Government. As a result, DCAA recommended adjustments of \$74.1 million in direct labor costs.	

Audit Report No. 20254200000387	Date: September 29, 2025
Subject: Independent Audit Report on Alsalam Aerospace Industries' Certified Cost of Pricing Data Resulting	
Prepared For: United States Air Force	
Report: \$29.7 Million Total Questioned Costs	
DCAA identified \$29.7 million in recommended price adjustment due to the contractor's material noncompliance with the requirements of 10 U.S.C. §2306a, Cost or Pricing Data: Truth in Negotiations. DCAA found that the contractor failed to disclose accurate, complete and current cost or pricing data prior to agreement on price related to labor, medical insurance, and DBA insurance costs. As a result, DCAA recommended adjustments of \$27 million in direct labor costs, and \$1.9 million in medical insurance costs.	

Contract Audits and Information

During the reporting period, the Defense Contract Audit Agency (DCAA) completed 1,632 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	976	\$520,360.5	\$1,744.3	— ³
Forward Pricing Proposals	404	114,708.5	—	\$5,893.8 ⁴
Cost Accounting Standards	242	961.5	142.8	—
Defective Pricing	10	— ⁵	206.5	—
Total	1,632	\$635,030.5	\$2,093.6	\$5,893.8

Note: This schedule represents DCAA contract audit reports issued during the 6-month period ending September 30, 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 September 30, 2025, was 4,435. 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 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	238	\$329.2	N/A
Overage greater than 6 months ²	345	\$2,313.9	N/A
Overage greater than 12 months ³	299	\$2,669.9	N/A
Under Criminal Investigation ⁴	32	\$35.4	N/A
In Litigation ⁵	216	\$2,315.6	N/A
Total Open Reports	1,130	\$7,664.0	N/A
Dispositioned (Closed) Reports	1,312	\$4,054.0	\$2,217.5 (55%) ⁸
All Reports	2,442	\$11,718.0	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. Department 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 September 30, 2025, contracting officers sustained \$2.2 billion (55 percent) of the \$4.1 billion questioned in the dispositioned reports. The 55 percent sustention rate represents an increase from the 26 percent rate reported for the 6-month period ended March 31, 2025.

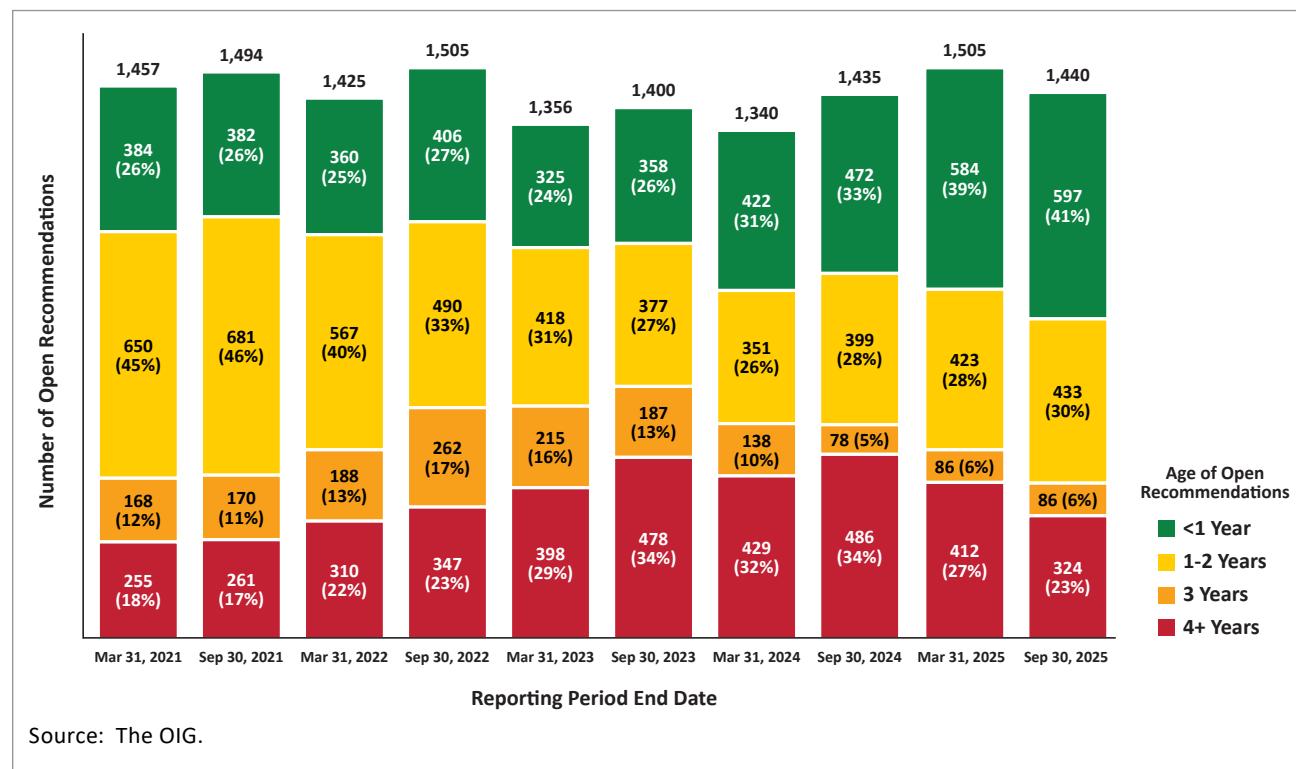
Source: The OIG using data from the DoD Contract Audit Follow-up System and Department Component supplemental data.

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 March 31, 2021 through September 30, 2025.

Figure 4. Number and Age of Open Recommendations for Semiannual Reporting Periods from March 31, 2021 through September 30, 2025.



Source: The OIG.

Recommendations Made Before the Reporting Period for Which Corrective Action Had Not Been Completed as of September 30, 2025

The 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 OIG Reports as of September 30, 2025.

Management Decisions

The Department made management decisions on 83 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-2022-077, “Evaluation of Integrated Undersea Surveillance System Capabilities,” March 28, 2022	\$0	\$0
2	DODIG-2024-084, “Management Advisory: The DoD’s FY 2023 Compliance with Federal Information Security Modernization Act of 2014,” May 21, 2024	\$0	\$0
3	DODIG-2025-009, “Audit of C-17 Spare Parts Pricing,” October 25, 2024	\$992,856	\$0
4	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	\$0	\$0
5	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	\$0	\$0
6	DODIG-2025-062, “Evaluation of Incurred Cost Audits Performed by Non-Federal Auditors for Compliance with the Government Auditing Standards,” January 21, 2025	\$0	\$0
7	DODIG-2025-069, “Management Advisory: Army’s Future Soldier Preparatory Course Places Trainees at Increased Risk of Adverse Health Effects,” February 18, 2025	\$0	\$0
8	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	\$27,306,061	\$0
9	DODIG-2025-076, “Audit of the Lower Tier Air and Missile Defense Sensor Program’s Pathway Transition,” March 11, 2025	\$0	\$0
10	DODIG-2025-077, “External Peer Review of the Defense Commissary Agency Internal Review Office,” March 11, 2025	\$0	\$0
11	DODIG-2025-078, “Audit of End-Use Monitoring of Defense Articles Transferred to U.S. Southern Command Partner Nations,” March 14, 2025	\$0	\$0
12	DODIG-2025-082, “Management Advisory: Air Force Actions to Identify and Respond to Harassment of Service Members,” April 4, 2025	\$0	\$0
13	DODIG-2025-083, “Audit of Department of Defense Lowest Price Technically Acceptable Contract Awards,” April 10, 2025	\$0	\$0
14	DODIG-2025-084, “Evaluation of DoD Roles and Processes Leading up to the July 2023 Basing Decision for the U.S. Space Command,” April 11, 2025	\$0	\$0
15	DODIG-2025-086, “Management Advisory: The DoD’s FY 2024 Compliance with the Federal Information Security Modernization Act of 2014,” April 16, 2025	\$0	\$0
16	DODIG-2025-088, “Audit of DoD Management of Hazardous Waste Disposals in Japan,” April 30, 2025	\$0	\$0
17	DODIG-2025-089, “Audit of the Defense Health Agency’s Monitoring of TRICARE Payments,” May 1, 2025	\$0	\$0

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	Report	Disallowed Costs	Funds to Be Put to Better Use
18	DODIG-2025-090, "Audit of the DoD's Compliance with the FY 2022 National Defense Authorization Act's Requirements Concerning Zero Trust," April 29, 2025	\$0	\$0
19	DODIG-2025-092, "Management Advisory: Review of the Army's Future Soldier Preparatory Course," May 1, 2025	\$0	\$0
20	DODIG-2025-093, "Audit of the Army Prepositioned Stock," May 6, 2025	\$0	\$0
21	DODIG-2025-094, "Evaluation of the DoD's and Military Departments' Policies Regarding Responses to Allegations of Abuse at Child Development Centers," May 5, 2025	\$0	\$0
22	DODIG-2025-095, "Summary Report: Lessons Learned from DoD OIG Reports on Prepositioned Stocks," May 15, 2025	\$0	\$0
23	DODIG-2025-096, "Summary Report: Lessons Learned from DoD OIG Reports on Contract Oversight," May 16, 2025	\$0	\$0
24	DODIG-2025-097, "Summary Report: Lessons Learned from DoD OIG Reports on Burden-Sharing with International Partners," May 21, 2025	\$0	\$0
25	DODIG-2025-098, "Summary Report: Housing Foreign Non-DoD Civilians on DoD Installations—Lessons Learned from Prior DoD OIG Reports," May 22, 2025	\$0	\$0
26	DODIG-2025-099, "Evaluation of DoD Policies and Procedures to Protect National Security Academic Research from Foreign Influence and Other Security Threats," May 13, 2025	\$0	\$0
27	DODIG-2025-100, "Evaluation of the Spare Parts Onboard U.S. Navy Ships in the Indo-Pacific Region," May 14, 2025	\$0	\$0
28	DODIG-2025-102, "Management Advisory: Review of the DoD's Implementation of the Military Parental Leave Program Policy," May 29, 2025	\$0	\$0
29	DODIG-2025-103, "Audit of the U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve," May 28, 2025	\$0	\$0
30	DODIG-2025-104, "Management Advisory: The Military Services Should Fully Comply with DoD Requirements When Responding to Complaints Related to Harassment Over Electronic Communications or Social Media," May 22, 2025	\$0	\$0
31	DODIG-2025-105, "Audit of the Department of Defense's FY 2024 Compliance with Payment Integrity Information Act Requirements," May 27, 2025	\$0	\$0
32	DODIG-2025-106, "External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General," May 27, 2025	\$0	\$0
33	DODIG-2025-107, "External Peer Review of the National Guard Bureau Internal Review Office," May 30, 2025	\$0	\$0
34	DODIG-2025-109, "Quality Control Review of the Tronconi Segarra and Associates, LLP FY 2022 Single Audit of CUBRC, Inc.," June 2, 2025	\$0	\$0
35	DODIG-2025-110, "Summary Report on Oversight Reports Related to Foreign Influence," June 9, 2025	\$0	\$0
36	DODIG-2025-111, "Audit of Base Operations and Support Services Contracts for Operations on Guam," June 13, 2025	\$0	\$0
37	DODIG-2025-112, "Part 2. Understanding the Results of the Audit of the FY 2024 DoD Financial Statements," June 17, 2025	\$0	\$0
38	DODIG-2025-113, "Evaluation of the Movement of Ukraine- and Israel-Bound Equipment Through Aerial Ports of Embarkation in the Continental United States," June 12, 2025	\$0	\$0
39	DODIG-2025-114, "Evaluation of DoD Efforts to Assign Medical Personnel to Locations Where They Can Maintain Wartime Readiness Skills and Core Competencies," June 13, 2025	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
40	DODIG-2025-116, "Evaluation of U.S. Navy Efforts to Recapitalize Surge Sealift Vessels," June 20, 2025	\$0	\$0
41	DODIG-2025-119, "Audit of Munitions Storage on Guam," June 30, 2025	\$0	\$0
42	DODIG-2025-120, "Evaluation of U.S. Navy Efforts to Meet Recruitment Goals," June 27, 2025	\$0	\$0
43	DODIG-2025-121, "Audit of the DoD's Controls Over the Processing of Patient Orders in the Military Health System's MHS GENESIS," July 1, 2025	\$0	\$0
44	DODIG-2025-122, "Evaluation of DoD Compliance with the Prohibition of Unallowable Advertising Costs on Covered DoD Contracts," June 30, 2025	\$0	\$0
45	DODIG-2025-123, "Quality Control Review of the PricewaterhouseCoopers LLP FY 2023 Single Audit of Massachusetts Institute of Technology," July 3, 2025	\$0	\$0
46	DODIG-2025-124, "Evaluation of U.S. Africa Command Military Information Support Operations," July 7, 2025	\$0	\$0
47	DODIG-2025-125, "Audit of the DoD's Efforts to Build Partner Capacity in the U.S. Indo-Pacific Command Area of Responsibility," July 14, 2025	\$0	\$0
48	DODIG-2025-126, "Evaluation of a Line of Effort in the DoD's Implementation of the Combined Joint All-Domain Command and Control (CJADC2) Strategy," July 18, 2025	\$0	\$0
49	DODIG-2025-127, "Management Advisory: Recurring Issues Identified During Reviews of Civilian Payroll Personnel Action Documentation," July 21, 2025	\$0	\$0
50	DODIG-2025-128, "Evaluation of a Classified Program FY24-2," July 21, 2025	\$0	\$0
51	DODIG-2025-130, "Quality Control Review of the Ernst & Young LLP FY 2023 Single Audit of The Mitre Corporation," July 23, 2025	\$0	\$0
52	DODIG-2025-131, "Follow-Up Evaluation of Longstanding Healthcare-Related Report Recommendations for the Assistant Secretary of Defense for Health Affairs," July 24, 2025	\$0	\$0
53	DODIG-2025-134, "Audit of the DoD's Accountability Controls Over War Reserve Stock for Allies-Israel Inventory," August 7, 2025	\$0	\$0
54	DODIG-2025-135, "Evaluation of the Demilitarization of Damaged and Destroyed Defense Articles Requiring Enhanced End-Use Monitoring in Ukraine," August 7, 2025	\$0	\$0
55	DODIG-2025-136, "Transmittal of the Independent Auditor's Report on the Defense Enterprise Accounting and Management System as of June 30, 2025," August 12, 2025	\$0	\$0
56	DODIG-2025-137, "Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority," August 13, 2025	\$1,019,800,000	\$920,000,00
57	DODIG-2025-138, "Audit of the Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility," August 14, 2025	\$0	\$0
58	DODIG-2025-139, "Transmittal of the Independent Auditor's Report on the Defense Automatic Addressing System for the Period October 1, 2024, Through June 30, 2025	\$0	\$0
59	DODIG-2025-140, "Transmittal of the Independent Auditor's Report on the Defense Agencies Initiative System for the Period October 1, 2024, Through June 30, 2025," August 14, 2025	\$0	\$0
60	DODIG-2025-141, "Transmittal of the Independent Auditor's Report on the Enterprise Logistics Management System for the period October 1, 2024, Through June 30, 2025," August 14, 2025	\$0	\$0

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	Report	Disallowed Costs	Funds to Be Put to Better Use
61	DODIG-2025-142, "Transmittal of the Independent Auditor's Report on the Procurement Integrated Enterprise Environment System for the Period October 1, 2024, Through June 30, 2025," August 14, 2025	\$0	\$0
62	DODIG-2025-143, "Transmittal of the Independent Auditor's Report on Controls Over Service Owned Items in Defense Logistics Agency Custody as of June 30, 2025," August 14, 2025	\$0	\$0
63	DODIG-2025-144, "Transmittal of the Independent Service Auditor's Report on the Army's System Supporting the Delivery of General Fund Enterprise Business System Administrative, Operational, Contract Vendor Pay, Civilian Pay, and Reimbursable Work Order – Buyer Transaction Processing Support Services for the Period October 1, 2024, Through June 30, 2025	\$0	\$0
64	DODIG-2025-145, "Audit of the Army's Management of M88 Recovery Vehicle Spare Parts," August 15, 2025	\$0	\$0 ¹
65	DODIG-2025-146, "Follow-Up Evaluation of Longstanding Healthcare-Related Report Recommendations for the Under Secretary of Defense for Personnel and Readiness and the Under Secretary of Defense for Acquisition and Sustainment," August 13, 2025	\$0	\$0
66	DODIG-2025-150, "Evaluation of the Replicator 1.1 Initiative's Selected All-Domain, Attributable Autonomous Systems' Ability to Meet the U.S. Indo-Pacific Command's Operational Needs," August 28, 2025	\$0	\$0
67	DODIG-2025-151, "Audit of the Navy's Management of the MQ-4C Triton Unmanned Aircraft Program's Operational Capabilities," September 4, 2025	\$0	\$0
68	DODIG-2025-152, "Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces," September 2, 2025	\$0	\$0
69	DODIG-2025-153, "Summary Report: Lessons Learned from DoD OIG Reports on Munitions," September 5, 2025	\$0	\$0
70	DODIG-2025-155, "Summary Report: Lessons Learned from DoD OIG Reports on Acquisition Oversight," September 11, 2025	\$0	\$0
71	DODIG-2025-156, "Audit of Reviews by Ethics Officials for Conflicts of Interest in Senior DoD Officials' Public Financial Disclosures," September 12, 2025	\$0	\$0
72	DODIG-2025-157, "Evaluation of DoD Policies and Procedures for Responding to Reports of Violent Threats Made by Service Members," September 9, 2025	\$0	\$0
73	DODIG-2025-158, "Audit of the Defense Logistics Agency's Compliance with the Berry Amendment," September 15, 2025	\$0	\$0
74	DODIG-2025-159, "Transmittal of the Independent Auditor's Report on the Army's System Supporting the Delivery of Munitions Inventory Management Services for the Period January 1, 2025 Through June 30, 2025," September 12, 2025	\$0	\$0
75	DODIG-2025-161, "Audit of the DoD's Policies and Procedures to Prevent the Procurement of Prohibited Seafood Products," September 17, 2025	\$0	\$0
76	DODIG-2025-164, "Audit of the DoD's Medical Affirmative Claims Program," September 22, 2025	\$0	\$0
77	DODIG-2025-167, "Audit of U.S. Air Force Government-Owned, Government-Operated Aviation Bulk Fuel Facilities Within South Korea," September 25, 2025	\$0	\$0
78	DODIG-2025-168, "The DoD and Department of State OIG Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program," September 25, 2025	\$0	\$0
79	DODIG-2025-169, "Evaluation of U.S. Africa Command Crisis Response Capabilities," September 19, 2025	\$0	\$0
80	DODIG-2025-170, "Management Advisory: Advanced Tracking and Launch Analysis System," September 19, 2025	\$0	\$0

	Report	Disallowed Costs	Funds to Be Put to Better Use
81	DODIG-2025-173, "Evaluation of a Classified Program FY 25-1," September 23, 2025	\$0	\$0
82	DODIG-2025-174, "Independent Auditor's Report on DoD OIG Assistance with OPM's Agreed-Upon Procedures for Reviewing FY 2025 Civilian Payroll Withholding Data and Enrollment Information," September 29, 2025	\$0	\$0
83	DODIG-2025-175, "Follow-Up Evaluation of Longstanding DoD OIG Healthcare-Related Recommendations for the Defense Health Agency," September 29, 2025	\$0	\$0
Total		\$1,048,098,917	\$920,000,000¹

Source: The OIG.

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

The DoD did not make management decisions on 29 audit and evaluation reports and advisories.

	Report
1	DODIG-2024-138, "Evaluation of a Classified Program 2," September 24, 2024
2	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
3	DODIG-2025-011, "Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy's Red Hill Bulk Fuel Storage Facility," November 8, 2024
4	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
5	DODIG-2025-038, "Audit of the Planning and Execution of USINDOPACOM Offensive Cyberspace Operations," November 13, 2024
6	DODIG-2025-044, "Management Advisory: Improvements Needed in DoD's Planning for and Use of SSAE 18 Engagements," November 22, 2024
7	DODIG-2025-053, "Audit of Cybersecurity of DoD Classified Mobile Devices," December 13, 2024
8	DODIG-2025-066, "Joint Audit of Security Controls Over Coast Guard Systems Operating on the Department of Defense Information Network," February 7, 2025
9	DODIG-2025-085, "Evaluation of the U.S. Navy's Efforts to Prevent and Respond to Incidents of Deaths by Suicide, Suicide Attempts, and Suicidal Ideation," April 15, 2025
10	DODIG-2025-091, "Evaluation of the DoD's Capabilities to Effectively Carry out Joint Logistics Over-the-Shore Operations and Exercises," May 2, 2025
11	DODIG-2025-101, "Evaluation of DoD Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict," May 19, 2025
12	DODIG-2025-108, "Audit of the DoD's Actions to Mitigate Ivanti Connect Secure and Ivanti Policy Secure Vulnerabilities," June 4, 2025
13	DODIG-2025-115, "Audit of the DoD's Prioritization of Military Construction Projects for the European Deterrence Initiative," June 24, 2025
14	DODIG-2025-117, "Evaluation of DoD's Ability to Maintain Command and Control of Nuclear Forces Following a Nuclear Attack," June 23, 2025
15	DODIG-2025-118, "Evaluation of U.S. Army Security Force Assistance Brigade Support to Combatant Commands," June 25, 2025
16	DODIG-2025-129, "Management Advisory: Evaluation of a Classified Program FY 24 – 1," July 21, 2025
17	DODIG-2025-132, "Audit of the Impact of Continuing Resolutions on DoD Acquisition Programs," July 30, 2025

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	Report
18	DODIG-2025-133, "Audit of DoD Hotline Allegations Concerning the Defense Cooperation Agreement with Kuwait," August 6, 2025
19	DODIG-2025-147, "Audit of Data License Rights in Air Force Weapon System Contracts," August 19, 2025
20	DODIG-2025-148, "Audit of DoD Processes and Procedures for Addressing Information Requests from the Government Accountability Office," August 20, 2025
21	DODIG-2025-149, "Evaluation of the DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance," August 22, 2025
22	DODIG-2025-154, "Audit of the Military Services' Oversight of Privatized Military Housing Maintenance," September 8, 2025
23	DODIG-2025-160, "Audit of the DoD's Management of Relocatable Facilities in the U.S. Indo-Pacific Command," September 16, 2025
24	DODIG-2025-162, "Audit of the U.S. Air Force's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative," September 18, 2025
25	DODIG-2025-163, "Audit of the DoD's Management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah," September 19, 2025
26	DODIG-2025-165, "Management Advisory: The National Information Assurance Partnership's Evaluation and Certification Process for Commercial Off-the-Shelf Products," September 23, 2025
27	DODIG-2025-166, "Audit of Storage and Maintenance of Marine Corps Prepositioned Equipment and Supplies on the U.S. Naval Ship Dahl in the Indo-Pacific Region," September 24, 2025
28	DODIG-2025-171, "Audit of the DoD's Progress in Implementing Secure Fifth-Generation Wireless Communications Technologies," September 29, 2025
29	DODIG-2025-172, "Management Advisory: Evaluation of the DoD's Development and Implementation of Quantum Technologies," September 25, 2025

Source: The OIG.

Final Actions

The table shows the status of Department management actions on OIG-issued audit and evaluations 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 80 audit and evaluation reports during the reporting period		
(i) Dollar value of disallowed costs	\$380,915	
(ii) Dollar value of costs not disallowed	\$146,663,739	
(iii) Dollar value of disallowed costs and funds to be put to better use not yet recovered or written off by management	\$992,856	\$920,000,000
(iv) Dollar value of recommendations that were completed	\$380,915	\$749,494
(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 328 audit and evaluation reports by the end of the reporting period ¹	\$8,281,122,545 ²	\$3,099,825,532 ³

¹ Total value of disallowed costs and funds to be put to better use cannot be determined until the recommended management actions are completed.

² Of the 328 open reports, there were 17 reports with estimated monetary benefits of \$8.3 billion in questioned costs. Total monetary benefits recovered cannot be determined until the recommended actions are completed.

³ Of the 328 open reports, there were 13 reports with estimated monetary benefits of \$3.1 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 OIG.

Statements for Recommendations Made Before the Reporting Period for Which Final Action Had Not Been Taken as of September 30, 2025

We excluded 98 reports because a management decision was made in the past year, or a management decision had not been made as of September 30, 2025. We also excluded one report that is under judicial appeal. 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. The Marine Corps is performing a comprehensive review of draft Marine Corps Order 5530.14A to ensure its alignment with current

events and operational requirements. Estimated completion date is May 30, 2026.

Principal Action Office: Marine Corps

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 was December 1, 2025.

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. 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.

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 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-2014-101, 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 Offices 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 Department 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 officials from the Defense Health Agency Uniform Business Office brief the OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have only been able to identify immediate reversal of charges or long-term review and the Defense Health Agency Office of General Counsel's approval for termination of other charges. Although officials from the Defense

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Health Agency Uniform Business Office stated that they have several initiatives underway to address aged accounts receivable debt, 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-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 housing. The Military Departments are required to implement and follow the general procedures for managing residents’ concerns for potential environmental health risks in Department 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 (OEH),” November 11, 2008. Estimated completion date is September 30, 2026.

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 adjudicating issues and concerns regarding

the Defense Health Agency—Procedural Instruction and the Department line of duty form draft language. Estimated completion date was 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 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 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, 2026.

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 Principal Deputy General Counsel for the Under Secretary of Defense for Intelligence and Security delegated the signing authority to the Director for Defense Intelligence Counterintelligence, Law Enforcement and Security. The Counterintelligence, Law Enforcement and Security leadership required re-coordination of the draft memorandum of understanding with the Military Department Counterintelligence Organizations, the Defense Intelligence Agency, and the Joint Staff. Estimated completion date is December 31, 2025.

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

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 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 was 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 60-day 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. Estimated completion date is March 31, 2026.

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

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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 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 the Instruction is 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 Offices 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 officials from the Defense Health Agency Uniform Business Office brief the OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have only been able to identify immediate reversal of charges or long-term review and the Defense Health Agency Office of General Counsel's approval for termination of other charges. Although officials from the Defense Health Agency Uniform Business Office stated that they have several initiatives underway to address aged accounts receivable debt, 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 policy to address systemic problems with facility maintenance across the Department. The draft policy is anticipated to be issued in calendar year 2026.

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

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 February 28, 2026.

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 Offices 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 officials from the Defense Health Agency Uniform Business Office brief the OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have only been able to identify immediate reversal of charges or long-term review and the Defense Health Agency Office of General Counsel’s approval for termination of other charges. Although officials from the Defense Health Agency Uniform Business Office stated that

they have several initiatives underway to address aged accounts receivable debt, 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-2017-057, Army Officials Need to Improve the Management of Relocatable Buildings, 2/16/2017

Reason Action Not Completed: The Army is working to reclassify five relocatable buildings as real property. Estimated completion date is March 31, 2026.

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 that 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-2017-114, 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

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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 Department 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 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. Estimated completion date is December 31, 2025.

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: Navy, Marine Corps

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-2018-120, 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 was 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. Estimated completion date was September 30, 2025. 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 December 31, 2025.

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

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

Reason Action Not Completed: The 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

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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 Department-wide policy on implementing the Cybersecurity Information Sharing Act of 2015 requirements, including a requirement for Components to document barriers to sharing cyber threat indicators and defensive measures and take 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 March 31, 2027.

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 December 31, 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. While officials from the Defense Health Agency Uniform Business Office brief the OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have only been able to identify immediate reversal of charges or long-term review and the Defense Health Agency Office of General Counsel's approval for termination of other charges. Although officials from the Defense Health Agency Uniform Business Office stated that they have several initiatives underway to address aged accounts receivable debt, 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-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-2019-062, 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. Estimated completion date is December 31, 2025.

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. The 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-2019-084, Evaluation of the Operations and Management of Military Cemeteries, 5/20/2019

Reason Action Not Completed: The Navy has not provided updated cemetery regulations to implement DoD Instruction 1300.31, which provides guidance on the operation, management, accountability, and inspections of military cemeteries. Estimated completion date is June 30, 2026.

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 has not performed annual inspections of Department and contractor facilities to determine the location, identification numbers, quantities, and values of the inventory on hand and improving the management of overaged transactions so that the data and supporting documentation are readily available in a single location. In addition, the Defense Security Cooperation Agency has not implemented internal controls to prevent the implementing organizations from improperly coding Foreign Military Sales cases.

Principal Action Office: Defense Security Cooperation Agency

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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. Estimated completion date is June 30, 2026.

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-2019-106, 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 last planned to staff the Cybersecurity strategy for coordination by September 30, 2025.

Principal Action Office: DoD Chief Information Officer

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 to design and implement 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 to work with various stakeholders at the 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. While officials from the Defense Health Agency Uniform Business Office brief the OIG every month on the status of internal corrective action plans and progress made toward completing milestones, they have only been able to identify immediate reversal of charges or long-term review and the Defense Health Agency Office of General Counsel's approval for termination of other charges. Although officials from the Defense Health Agency Uniform Business Office stated that they have several initiatives underway to address aged accounts receivable debt, 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-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 is tracking advanced manufacturing parts through the entire approval pipeline, including in-work and approved parts. As of August 8, 2025, more than 1,100 parts exist in the Digital Manufacturing Data Vault. New parts are being introduced into the Marine Corps' Digital Manufacturing Data Vault daily. The repository will be integrated with the Joint Additive Manufacturing Model Exchange run by the Defense Logistics Agency, and efforts are continuing to fully

integrate the Digital Manufacturing Data Vault daily into the Joint Additive Manufacturing Model Exchange. Estimated completion date is October 1, 2026.

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: U.S. Indo-Pacific Command

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 on current contracts that have not yet been certified, to determine whether the contractors still appear to be misrepresenting their Service-Disabled Veteran-Owned Small Business status. For the Defense Logistics Agency, an identified contractor has yet to provide verification of their socioeconomic status, and they are working to address the concern. The

DoD Office of Small Business Programs Director, in coordination with Defense Pricing, Contracting, and Acquisition Policy, has not implemented procedures to require contracting personnel to track and monitor the amounts Service-Disabled Veteran-Owned Small Businesses spend on subcontractors that are not Service-Disabled Veteran-Owned Small Businesses.

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 Department systems, networks, and operations. Actions are ongoing to update DoD Instruction 8585.01 to assign roles and

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responsibilities for reviewing and assessing DoD Cyber Red Team reports and coordinate enterprise solutions to mitigate these vulnerabilities. Estimated completion date was 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 Services Administration-leased facilities and 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 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.

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 Department 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 housing environmental health and safety hazards. The Under Secretary of Defense for Acquisition and Sustainment is coordinating an unaccompanied housing habitability standards policy and planned 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 (OEH)," November 11, 2008 (Incorporating Change 1, 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 Department to issue updated policy before updating their respective Service policies to align with any revisions to Department 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 Surgeon General of the Army did not provide updated guidance to require all mobile medical team personnel to complete standardized post-deployment after action reports.

Principal Action Office: Army

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. The Under Secretary of Defense for Acquisition and Sustainment is developing a policy memorandum to address considerations for construction projects involving munitions and explosives of concern. This memorandum will highlight the updated Unified Facilities Criteria and will include the associated costs in DD Forms 1391. Estimated completion date was September 30, 2025.

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 will convene and chair a working group comprising protection-providing organization representatives who will review best practices among the various protection-providing organizations. Estimated completion date is October 1, 2026. 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 DoD Instruction O-2000.22, "Designation and Physical Protection of DoD High Risk Personnel," June 19, 2014. 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.

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 it 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.

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 developed a standard definition and required elements for an initial non-urgent mental health assessment and did not develop a way to track whether the assessment is completed within the 7-day standard, in either primary care or a specialty mental health clinic. The Defense Health Agency has not developed standardized mental health access to care measures for direct and purchased care for both active duty Service members and their families, including reasons patients are unable to book an appointment.

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

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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 of recovering those costs. The Defense Security Cooperation Agency is creating a standardized process to recover and transfer all authorized collections dating back to FY 2012 to the Special Defense Acquisition Fund.

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

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 July 30, 2028.

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

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-2021-066, 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 was 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. Estimated completion date is August 31, 2026.

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 Navy has not completed reviews of all joint bases to identify potential command authority conflicts or assess the effectiveness of support systems to joint bases.

Principal Action Office: Navy

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 December 2026, 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's Power Business Intelligence Universe of Transactions remains in place until the Advana Use Case is implemented. Estimated completion date is September 30, 2030.

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

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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 it requires 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 Department 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. The DoD Chief Information Officer stated that they have engaged with the Advana Cyber Workforce team to develop the Common Data Model that enables dashboards to incorporate data from Service-owned manpower sources, in the creation of standardized views at the enterprise and Service-specific level. In addition, the DoD Chief Information Officer is working on a completion report for the Civilian Cyber Workforce Data Remediation task.

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 Department supply chain risk management for Department materiel in accordance with DoD Instruction 4140.01, "DoD Supply Chain Materiel Management Policy," March 6, 2019. Estimated completion date was 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. Estimated completion date is March 31, 2026.

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 Department 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 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.

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. The 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 USA Spending.gov. In addition, the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, has not provided evidence to

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support that it has developed procedures to confirm that Department Components have appropriately implemented the Department policies prescribed for coding Coronavirus Aid, Relief, and Economic Security Act fund transactions.

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-2022-065, 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 Department and interagency stakeholders. Estimated completion was September 30, 2025.

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-2022-072, 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.

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 of the 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. Southern Command has not published guidance clarifying the use of non-DoD-controlled electronic messaging systems and established risk assessment procedures to evaluate and monitor combatant command use of current and emerging information technologies.

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

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 for 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 for Housing with the Commander, Navy Installations Command’s assistance, plans to demonstrate the updated module for the OIG and subsequently collaborate on additional steps necessary to validate full implementation. The Deputy Assistant Secretary of Defense for 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 coordination with the Secretaries of the Military Departments, has not identified the medical personnel requirements within the military medical treatment facilities, including clinicians, nurses, and support staff, needed for future long-term pandemic response and biological incidents. Estimated completion is December 31, 2025.

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 or Joint Federated Assurance Center Concept of Operations, or evidence a process to prioritize the quantifiable assurance method efforts of the supporting Department 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 reported that Department program offices have processes and structures in place for interfacing medical devices with the Federal Electronic Health Record. The Federal Electronic Health Record Modernization Program Office is working with the Military Departments to gather and evaluate their current plans and approaches to implementing interfaces to connect medical devices. The Federal Electronic Health Record Modernization Program Office will also leverage its leadership role in the Federal Interface Team to review the management of devices and develop and implement a comprehensive plan that is agreed upon by the Military Departments.

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Estimated completion date is March 31, 2026. The Federal Electronic Health Record Modernization Program Office will leverage its existing Positions Convergence Group to work with the Military Departments to review existing Cerner User Positions to ensure available positions are compliant with Health Insurance Portability and Accountability Act requirements. The Federal Electronic Health Record Modernization Program Office, in coordination with the Department of Veterans Affairs Electronic Health Record Modernization Integration Office, completed an in-depth analysis and reconfiguration of the four trainee user roles to ensure trainees do not have access to sensitive patient data. One year after requested resources are approved and allocated a review of the user positions will be completed. The Federal Electronic Health Record Modernization Program Office is working with the Military Departments to address the funding and staffing requirements.

Principal Action Office: Deputy Secretary of Defense

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 December 31, 2025.

Principal Action Office: Secretary of Defense

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-2022-105, 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 Department 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 Department 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.

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

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. The Defense Finance and Accounting Service has not provided evidence it has developed a risk-based strategy that targets high-risk commercial payments based on the characteristics of the

payments. Estimated completion date is May 31, 2026. The 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: Report is 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 policy, to: (1) standardize active shooter incident response procedures and planning, equipment, and training requirements for all Department and Service law enforcement; or (2) identify the roles, responsibilities, and actions to be taken by armed non-first responder law enforcement 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, Audit 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: 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, Navy

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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-2022-141, 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 Commander of the U.S. Cyber Command and Director of the National Security Agency/Central Security Service 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 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, National Security Agency, U.S. Cyber Command

Report: DODIG-2022-144, Evaluation of the DoD’s Implementation of the Military Leadership Diversity Commission’s 2011 Report Recommendations and the DoD Diversity and Inclusion Strategic Plan for 2012 to 2017, 9/30/2022

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness has not addressed weaknesses in the personnel and finance systems that affect transition between Active and Reserve Components.

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

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 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 the

Air Force publishes the Instruction, 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.

Principal Action Office: Air Force

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

Potential Monetary Benefits: \$1,805,190 (Questioned Costs)

Reason Action Not Completed: The Defense Logistics Agency randomly sampled Federal Mail purchase transactions from FY 2019 through FY 2021 and issued demand letters to vendors for 17 contracts that incurred violations totaling \$1,805,190. The Defense Logistics Agency is coordinating with its general counsel and the Defense Finance and Accounting Service to recover these overpayments. Estimated completion date was September 30, 2025.

Principal Action Office: Defense Logistics Agency

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.

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-2023-041, 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 Department 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 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 Department 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 Navy has not provided evidence that policies have been updated. 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.

Principal Action Office: Navy

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 Officer for the Air Force has 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.

Principal Action Office: 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 it 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-2023-059, 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 a process by which Military Health System providers can access, create, and update Service members' profiles, regardless of their Service Component. Estimated completion date is December 31, 2026.

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

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

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of the installation's infrastructure and assets. Once Department guidance has been issued, the Army, Navy, and Air Force will update their respective guidance to ensure consistency.

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 time frame 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.

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 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 December 31, 2025.

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

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 Department 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 Department 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 Marine Corps has not provided evidence to support that 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.

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-2023-075, 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. 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 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 Department 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. Defense Pricing, Contracting, and Acquisition Policy, the General Services Administration, and the National Aeronautics and Space Administration 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,

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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. The Chief of Naval Operations reported that Department of the Navy forms management officers examined all electronic and stock forms within their command's purview and are working to complete the revision or cancellation of all identified For Official Use Only/Controlled Unclassified Information forms and submit the final form versions to the Defense Logistics Agency. 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 provided sufficient support of procedures implemented to ensure the prioritization of compliance with the tracking and reporting of information related to Department-owned shipping containers. Estimated completion date is December 31, 2027.

Principal Action Office: Army, 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-2023-085, 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 March 31, 2026.

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

Reason Action Not Completed: The Director of the Defense Health Agency has not established and implemented a process for selecting 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 Under Secretary of Defense for Acquisition and Sustainment stated that they have established weekly working groups to develop and implement processes to ensure clear expectations regarding the contractor's responsibilities for meeting financial reporting standards and clearly linked contracting mechanisms to hold the contractor accountable in accordance with the Federal Acquisition Regulation and Defense Federal Acquisition Regulation Supplement clauses related to asset management. Estimated completion date is November 30, 2026.

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

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the Defense Acquisition University public-private partnership training course. Estimated completion date was 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."

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 December 31, 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 Office of Special Needs is finalizing the implementation of procedures to perform more in-depth data reliability testing of data entered in the Exceptional Family Member Program Data Repository. Estimated completion date is December 31, 2025. The Office of Special Needs, in coordination with the Exceptional Family Member Program information technology work group, is developing and implementing a single information technology system to maintain readily available and reliable data for oversight of the Exceptional Family Member Program. Estimated completion date is November 30, 2029.

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 it has 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-2023-109, 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

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: The 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. The U.S. Central Command has not provided evidence that it developed minimum requirements for the program manager's quarterly review of the Security Cooperation Information Portal, and that outstanding deficiencies were tracked to resolution.

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 Department 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 was 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 was September 30, 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 30, 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. Estimated completion date is March 31, 2026.

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

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 Department access to care standards and, in coordination with the managed care support contractors, did not develop a plan to bring

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those provider networks into compliance with the Department 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 beginning on October 1, 2025, a select number of Department 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 Defense Health Agency will update DHA-Administrative Instruction 6025.08, "Pain Management and Opioid Safety in Military Medical Treatment Facilities," February 8, 2023; provide several case examples of beneficiaries receiving care in the private sector to illustrate medical documentation returning from the private sector into the DoD Health Record; and verify that both the Managed Care Support Contractors and the TRICARE Pharmacy contractor are implementing utilization controls and quality measures designed to identify possible drug abuse situations. Estimated completion date is December 31, 2025.

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 December 28, 2026.

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

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. Estimated completion date is September 30, 2026.

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)/Chief Financial Officer, DoD, is partnering with the DoD Chief Information Officer to develop and implement policies and procedures that require Components to document all end-to-end processes relevant to financial transactions with sufficient detail to identify how the Department 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 necessary funding, and replace noncompliant financial management systems

with Enterprise Resource Planning systems that exist or are in development. The DoD Chief Information Officer is also coordinating with owners of those systems that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, believes can and should be retired, to expedite system retirement, which will allow the Department 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: Navy officials stated that they use a regulatory compliance checklist to assess management and internal controls in managing cost-plus-award-fee contracts. However, they did not provide evidence of a complete assessment of contract compliance with Federal and Department requirements. The Army has not provided evidence to support that 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. Defense Pricing, Contracting, and Acquisition Policy has not provided evidence to support that 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 was 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

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and administrative exemptions. Estimated completion date was 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. 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 Department 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-2024-068, Evaluation of the DoD Military Information Support Operations Workforce, 3/25/2024

Reason Action Not Completed: The Office of 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: The Navy has not developed or implemented effective internal control to prevent over execution in the Navy Standard Accounting, Budgeting, and Reporting System. The Navy was tracking all Budget Submitting Offices to be migrated to the Navy Enterprise Resource Planning system by October 1, 2025.

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) are gathering evidence to support the contracting officer's financial responsibility determinations and documentation is maintained in the contract file in accordance with the Defense Federal Acquisition Regulation Supplement 232.072-2. The Deputy Assistant Secretary of the Army (Procurement) has not provided evidence to support that the Defense Contract Management Agency Financial Capability Team has provided training to ensure contracting officers perform adequate financial responsibility determinations.

Principal Action Office: Army, Navy, Air Force

Report: DODIG-2024-071, Review of the Navy and Marine Corps Policies Covering Sexual Harassment Complaint Processes, 4/2/2024

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness continues to update DoD Instruction 1020.03, "Harassment Prevention and Response in the Armed Forces," February 8, 2018 (Incorporating Change 2, December 20, 2022) to clarify whether Military Service commanders with complaint jurisdiction have the authority to downgrade a formal sexual harassment complaint to an informal complaint, and require the Military Services to collect and annually report data on withdrawn and dismissed sexual harassment complaints. Estimated date is September 30, 2027. The Navy has not provided evidence to support that it has developed and implemented policies or processes to ensure that complaints involving severe and pervasive allegations of sexual harassment are not directed to and resolved through the informal resolution process.

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

Report: DODIG-2024-074, Review of the Army's Efforts to Prevent and Respond to Harassment of Soldiers, 4/17/2024

Reason Action Not Completed: The Army continues to work with stakeholders to issue a new Military Equal Opportunity Army Regulation that includes guidance that aligns with DoD Instruction 1020.03,

DoD Instruction 1350.02, and DoD Instruction 6400.11, and identifies changes required for command climate assessments. The new regulation will include guidance previously contained in Army Regulation 600-20, including the requirement for commanders to perform historical comparisons of defense organizational climate survey data and command climate assessments. The new regulation will also include requirements that defense organizational climate survey data results from company and battalion Soldiers be included in the brigade command climate assessments and action plans, and are stored for 5 years in accordance with Federal and Department records management requirements.

Principal Action Office: Army

Report: DODIG-2024-075, Audit of the Defense Logistics Agency Oversight of Defense Fuel Support Points, 4/11/2024

Reason Action Not Completed: The Defense Logistics Agency is developing a plan to bring all Defense Fuel Support Points into compliance with the 3-year staff assistance visit requirement and ensure compliance with the requirement going forward. The estimated completion date is April 30, 2026.

Principal Action Office: Defense Logistics Agency

Report: DODIG-2024-079, Management Advisory: Evaluation of the DoD's Handling of Operational Data from Afghanistan, 5/6/2024

Reason Action Not Completed: The Under Secretary of Defense for Policy has not provided evidence to support coordination with Congress to determine the actions necessary to satisfy the requirement of section 1088 of the FY 2022 National Defense Authorization Act. In addition, the Office of the DoD Chief Information Officer has not provided evidence to support that it has developed and implemented a plan of action to ensure that the Department satisfies the requirements of section 1088 of the FY 2022 National Defense Authorization Act.

Principal Action Office: Under Secretary of Defense for Policy, DoD Chief Information Officer

Report: DODIG-2024-080, Evaluation of the Air Force's Nuclear Design Certification of the F-15E, B-2, and F-35A Aircraft to Carry the B61-12 Nuclear Bomb, 5/7/2024

Reason Action Not Completed: The Air Force is revising Air Force Manual 91-119, "Safety Design

Criteria for Nuclear Weapons System Software," March 11, 2020, to provide detail and clarity of independent verification and validation requirements for selecting an independent verification organization team; ensuring the team's independence; and defining technical, managerial, and financial independence. Additionally, Air Force Manual 91-119 will define how the prime contractor's laboratory, equipment, and software can be used during independent verification and validation when the team does not have access to Government laboratory, equipment, and software. Estimated completion date is June 15, 2026.

Principal Action Office: Air Force

Report: DODIG-2024-081, Review of the DoD's Implementation of Expedited Transfer Policy Requirements, 5/7/2024

Reason Action Not Completed: The Office of the Under Secretary of Defense for Personnel and Readiness has not provided evidence to support that it has reviewed the effectiveness of the Military Departments' procedures to assure the quality of data entered in the Defense Sexual Assault Incident Database (DSAID), developed and implemented a process to periodically review DSAID data on Expedited Transfers, and applicable case management group meeting minutes, outside of the annual validation period, and configured DSAID to capture the date that a Service member requested a review of their Expedited Transfer request by a senior-level official.

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

Report: DODIG-2024-083, Audit of the Army's Management of Army Prepositioned Stock-5 Equipment, 5/20/2024

Reason Action Not Completed: The Army has not provided evidence to support that it has revalidated the Care of Supplies in Storage requirements in Army Technical Manual 38-470 to determine whether the requirements are operationally realistic and cost effective for Army Prepositioned Stock.

Principal Action Office: Army

Report: DODIG-2024-084, Management Advisory: The DoD's FY 2023 Compliance with Federal Information Security Modernization Act of 2014, 5/21/2024

Reason Action Not Completed: The DoD Chief Information Officer is updating DoD Instruction

5400.16, “DoD Privacy Impact Assessment (PIA) Guidance,” July 14, 2015 (Incorporating Change 1, August 11, 2017), and the DoD Risk Management Framework Knowledge Service guidance to align with the DoD Chief Information Officer’s determination to require system managers to complete a full privacy impact assessment for systems with personally identifiable information or a shortened privacy impact assessment for systems that do not have personally identifiable information. The update to DoD Instruction 5400.16 will also direct and implement a process to ensure that Components conduct privacy impact assessments and privacy threat assessments for all systems and update the Enterprise Mission Assurance Support Service or its equivalent system.

Principal Action Office: DoD Chief Information Officer

Report: DODIG-2024-085, Evaluation of the Combatant Command Military Deception Planning, 5/21/2024

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2024-086, Audit of DoD Health Care Personnel Shortages During the Coronavirus Disease–2019 Pandemic, 5/23/2024

Reason Action Not Completed: The Defense Health Agency is developing an agency-wide directive that will specify the processes and procedures for overseas tours. This directive aims to grant medical treatment facilities directors the authority to approve overseas tour extensions lasting up to 5 years, with extensions of up to 7 years. In addition, the Defense Health Agency is developing an administrative instruction to establish processes and procedures for extensions for civilian health care personnel requesting to work outside of the continental U.S. medical treatment facilities. The Defense Health Agency has not provided evidence to support efforts to research other Federal agencies’ strategies and incentives for hiring entry-level registered nurses.

Principal Action Office: Assistant Secretary of Defense for Health Affairs

Report: DODIG-2024-087, Audit of the Defense Digital Service Support of DoD Programs and Operations, 5/29/2024

Reason Action Not Completed: The DoD Chief Digital and Artificial Intelligence Officer has not implemented

a formal after-action review process to determine the success and effectiveness of the Defense Digital Services’ engagements. The Washington Headquarters Services reported that the Office of the Secretary of Defense, Records Information Management Program’s Evaluation Team completed a formal evaluation for the Pentagon Force Protection Agency on June 15, 2025. The Office of the Secretary of Defense, Records Information Management Program’s Evaluation Team is on schedule to complete the remaining formal evaluations for calendar year 2025. Estimated completion date is December 31, 2025.

Principal Action Office: Under Secretary of Defense for Research and Engineering; Washington Headquarters Services

Report: DODIG-2024-088, Audit of the Department of Defense’s FY 2023 Compliance with Payment Integrity Information Act Requirements, 5/22/2024

Reason Action Not Completed: The Department is working to develop and implement a process to identify characteristics of data included in the variance from the universe of transactions. The Department took steps to identify the characteristics of the data by breaking 16 programs into 48 small programs. However, the Department continues to be unable to reconcile the difference between entitlement and disbursing systems. Estimated completion date is June 30, 2027. The 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-2024-091, Management Advisory: Evaluation of the Military Services’ Training and Guidance on Political Conduct for the 2024 Presidential Election, 5/28/2024

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is updating DoD Directive 1344.10, “Political Activities by Members of the Armed Forces,” February 19, 2008, to include a requirement for the Services and the National Guard Bureau to provide guidance and training on partisan and nonpartisan political activities to all Service members at least each presidential election year. Estimated completion date is December 31, 2026.

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

Report: DODIG-2024-094, Management Advisory: Matters Regarding Naval Support Activity Crane Identified While Evaluating Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States, 6/10/2024

Reason Action Not Completed: Report is Controlled Unclassified Information.

Principal Action Office: Army, Navy

Report: DODIG-2024-095, Audit of the DoD's Revaluation of the Support Provided to Ukraine Through Presidential Drawdown Authority, 6/11/2024

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the Defense Security Cooperation Agency, is reevaluating the policy for valuing general equipment, including items with a net book value of zero, provided through Presidential Drawdown Authority and updating the Defense Security Cooperation Agency's Security Assistance Management Manual accordingly. The Army, Navy, Air Force, and Marine Corps have not completed a full reconciliation of general equipment and operating materials and supplies provided to the Government of Ukraine under Presidential Drawdown Authority Execute Orders 1-37 to ensure those assets are revalued according to Department accounting policies.

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

Report: DODIG-2024-096, Audit of Financial Improvement and Audit Remediation Contracts for DoD Components, 6/13/2024

Reason Action Not Completed: The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, is updating the Financial Improvement and Audit Remediation (FIAR) guidance to clarify and define FIAR support tasks associated with the Audit Resources and Budget Submission and reporting requirements of FIAR contracts for classified activities. The Navy is developing a directive memorandum that will require Navy commands to report any existing FIAR contracts based on the updated FIAR definitions. The Army and Air Force have not provided evidence to support that they have developed and implemented a strategy to align their FIAR contracts to the annual Secretary of Defense audit priorities and their Component roadmaps to meet audit remediation goals of receiving an unmodified audit opinion by December 31, 2028.

Principal Action Office: Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Army; Navy, Air Force

Report: DODIG-2024-098, Evaluation of Classified Program 2, 6/14/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Acquisition and Sustainment; Director, DoD Special Access Program Central Office

Report: DODIG-2024-100, Audit of Climate Change Adaption and Facility Resilience at Military Installations in California, 6/21/2024

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not updated DoD Instruction 4165.70, "Real Property Management," April 6, 2005, to include a definition that clearly defines what constitutes a current and complete Master Plan. Additionally, the Army, Air Force, and Marine Corps have not provided an updated Master Plan that complies with Unified Facilities Criteria 2-100-01, "Installation Master Planning," September 30, 2020 climate change requirements and includes information from the completed climate assessment. Estimated completion date is December 31, 2026.

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

Report: DODIG-2024-105, Evaluation of Selected DoD Senior Colleges' Response to Allegations of Harassment, 7/8/2024

Reason Action Not Completed: The Under Secretary of Defense for Personnel and Readiness is updating DoD Instruction 1020.03, "Harassment Prevention and Response in the Armed Forces," and DoD Instruction 1020.04, "Harassment Prevention and Response for DoD Civilian Employees," to require Components to have documentation and records retention policies that demonstrate compliance with Department harassment policy, include procedures for dismissal of allegations, and include procedures that address harassment allegations processed through alternate procedures. Estimated completion date is December 31, 2026.

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

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Report: DODIG-2024-106, Evaluation of Contested Mobility Training Requirements for Personnel Supporting the DoD Surge Sealift Mission, 7/9/2024

Reason Action Not Completed: The Military Sealift Command is developing an agreed-upon approach for defining contested environment training requirements for Department of Transportation Maritime Administration contract mariners in accordance with the Strategic Sealift Program Guidance. Estimated completion date is November 30, 2025.

Principal Action Office: Navy

Report: DODIG-2024-107, Management Advisory: Non-DoD Solid Waste Burning At or Near DoD-Occupied Sites, 7/11/2024

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment is revising DoD Instruction 4715.19, "Use of Open-Air Burn Pits in Contingency Operations," and the "Interim Policy on Solid Waste Disposal Outside the United States," to require operational commanders to report to the appropriate combatant commander all open-air burn pits up to 4,000 meters from U.S. personnel living, dining, or work areas, including non-DoD-controlled burn pits disposing of non-DoD-generated waste.

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

Report: DODIG-2024-110, Evaluation of the U.S. Cyber Command Operational Relationship with the National Security Agency, 7/16/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: U.S. Cyber Command

Report: DODIG-2024-111, Evaluation of a Classified Project 3, 7/18/2024

Reason Action Not Completed: Report is classified.

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

Report: DODIG-2024-121, Management Advisory: Concerns with Elevated Radon Levels at Naval Support Activity Naples, 8/15/2024

Reason Action Not Completed: The Under Secretary of Defense for Acquisition and Sustainment has not issued new policy to ensure Department personnel living in non-Government-Owned and Government-Controlled off-base housing are made aware of known elevated

radon levels at installations outside the continental United States. The Naval Support Activity Naples has not provided test results to support that contracted personnel completed the required testing services for non-government-owned and government-controlled unaccompanied housing and nonresidential facilities. Estimated completion date is March 31, 2026.

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

Report: DODIG-2024-122, Audit of the Repair Pricing on the F/A-18 Hornet Radar Systems, 8/21/2024

Reason Action Not Completed: The Commander, Naval Supply Systems Command Weapon Systems Support, requested discrete material and labor hour cost data at the contract line item number level in support of negotiations and will analyze and use the data to identify differences between proposed and actual costs before finalizing negotiations and definitizing open undefinitized contract actions. The Commander, Naval Supply Systems Command Weapon Systems Support, is working to definitize the four remaining open undefinitized contract actions. Delays to planned definitization dates are due to proposal submittal delays and audit time frames, as well as time to obtain contract line item number level actual cost details while working through program support cost allocation. Estimated completion date was October 31, 2025.

Principal Action Office: Navy

Report: DODIG-2024-123, Audit of Air Force Defective Parts and Contractor Restitution, 8/27/2024

Reason Action Not Completed: The Air Force Materiel Command has not updated policies to ensure functional roles are clearly identified and that restitution processes include artifacts that substantiate an audit trail. Also, the Air Force Materiel Command has provided evidence to support that it has incorporated contractor restitution oversight into Management Internal Control Toolset Self-Assessment Checklists for the Inspection System of the Department of the Air Force to ensure compliance with overarching contractor restitution policies. Estimated completion date was October 31, 2025.

Principal Action Office: Air Force

Report: DODIG-2024-124, Evaluation of Sustaining Engineering Actions for the Space Force's Upgraded Early Warning Radar System, 8/28/2024

Potential Monetary Benefits: Controlled Unclassified Information

Reason Action Not Completed: Report is Controlled Unclassified Information. Estimated completion date is March 31, 2026.

Principal Action Office: Air Force

Report: DODIG-2024-125, Audit of Munitions Storage in Bahrain, 9/4/2024

Reason Action Not Completed: The Navy Munitions Command Atlantic has not provided evidence to support that an annual review of Helicopter Mine Countermeasures Squadron 15's inventory procedures was completed and the Navy Munitions Command Atlantic Detachment Bahrain included Helicopter Mine Countermeasures Squadron 15's locations in routine inventory sampling.

Principal Action Office: Navy

Report: DODIG-2024-126, Audit of Munitions Storage in Jordan, 9/4/2024

Reason Action Not Completed: The Executive Director of the DoD Explosives Safety Board has not issued guidance for Service explosives safety officials to verify, at least quarterly, that approved net explosive weight limits are not exceeded in munition storage structures located on installations within the U.S. Central Command area of responsibility.

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

Report: DODIG-2024-133, Joint Evaluation of the DoD Foreign Materiel Program, 9/18/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, Air Force, U.S. Central Command, Defense Intelligence Agency

Report: DODIG-2024-135, Audit of the Department of Defense's Management of Dwell Time for Service Members in the Reserve Components, 9/17/2024

Reason Action Not Completed: The Army is working to finalize the issuance of guidance to provide accountability and documentation of Soldiers' individual dwell waivers in coordination with the Army National Guard and U.S. Army Reserve. Estimated completion date was September 30, 2025. The Marine Corps is updating Marine Corps

Order 1001R.1M, volume 3, chapter 5, "Marine Corps Reserve Administrative Management Manual," to provide a consistent process for documenting and uploading dwell waiver requests to a Service member's Electronic Service Record through the Records and Performance Branch. Estimated completion date is July 31, 2026.

Principal Action Office: Army, Marine Corps

Report: DODIG-2024-137, Evaluation of the Air Force's Actions to Sustain the Minuteman III Intercontinental Ballistic Missile (ICBM), 9/18/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: Air Force

Report: DODIG-2024-138, Evaluation of a Classified Project 2, 9/24/2024

Reason Action Not Completed: Report is classified.

Principal Action Office: Under Secretary of Defense for Intelligence and Security, DoD Chief Information Officer; Director, DoD Special Access Program Central Office



ACRONYMS AND ABBREVIATIONS

CDC	Child Development Center
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CR	Continuing Resolution
CUI	Controlled Unclassified Information
DCAA	Defense Contract Audit Agency
DCIS	Defense Criminal Investigative Service
Department	Department of Defense
DHA	Defense Health Agency
DHS	Department of Homeland Security
DOJ	Department of Justice
Dol-OIG	Department of Labor OIG
FFMIA	Federal Financial Management Improvement Act
GS	General Schedule
Honeywell	Honeywell International Incorporated
IG	Inspector General
ISO	Investigations of Senior Officials
MARAD	Maritime Administration
NDAA	National Defense Authorization Act
OCO	Overseas Contingency Operation
OIG	Office of Inspector General
OSG	Operation Southern Guard
OLAC	Office of Legislative Affairs and Communications
OPR	Office of Professional Responsibility
OSD	Office of the Secretary of Defense
PIIA	Payment Integrity Information Act of 2019
SEAL	Sea, Air, Land
SES	Senior Executive Service
USAID	U.S. Agency for International Development
USSPACECOM	U.S. Space Command
USTRANSCOM	U.S. Transportation Command
WRI	DoD OIG Whistleblower Reprisal Investigations
ZT	Zero Trust





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