



2026

# OFFICE OF INSPECTOR GENERAL SEMIANNUAL REPORT TO CONGRESS

NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY  
1 OCTOBER 2025 — 31 MARCH 2026





# INSPECTOR GENERAL



On behalf of the National Geospatial-Intelligence Agency (NGA) Office of Inspector General (OIG), I am pleased to present the Semiannual Report to Congress for the period of 1 October 2025 through 31 March 2026.

NGA began Fiscal Year 2026 with a period of significant transition, undertaking both an internal reorganization and an external, physical facility move. The reorganization, the result of implementing program executive offices and the Defense Comprehensive Review, came into effect 1 October 2025, and is designed to streamline processes and refocus priorities to better support evolving national security needs. At the same time, the Agency moved a large number of personnel to a new, state-of-the-art NGA West campus in St. Louis, a monumental undertaking designed to foster collaboration and innovation. These major changes also coincided with two government shutdowns. Although the convergence of these events presented complexities, NGA continued to deliver critical geospatial intelligence in a dynamic environment. It also reinforced the value of objective, independent oversight during a period of significant change and consequence.

NGA also reaffirmed its commitment to receiving an unmodified audit opinion on its FY 2026 financial statements, and our office continues to assist as they accelerate their efforts to remediate outstanding deficiencies. Although it is too early for indications on whether the Agency will achieve its goal, we can report that NGA has moved considerably closer to its target, and there continues to be strong leadership support driving commitment and maintaining forward momentum at all levels. Although a recent Department of War (DoW) memorandum announced changes to its financial statement presentation and DoW OIG's audit approach in support of its effort to achieve a clean audit opinion by 2028, these changes do not impact the DoW intelligence agencies and our financial audit approach has not changed.

Our office completed three audit reports containing 39 recommendations and closed 15 recommendations responsive to management actions. We also received and reviewed 4,089 contacts which, after review, resulted in 143 actionable complaints and referrals. We completed 35 investigations, issued 10 reports, and identified more than \$361,445 in recovered funds for the Agency. Our investigations also identified strategies for the Agency that resulted in \$30,531 in cost avoidance. In addition to monetary benefits, OIG recommendations produced significant nonmonetary benefits in support of national security and the warfighter. Our independent assessments and the recommendations they produce are designed to ensure compliance with laws and regulations, and enhance cybersecurity and data accuracy.

I am grateful for the continued support of Congress and for NGA leadership's cooperation during this reporting period. Just as important, I want to recognize the sustained commitment of the NGA OIG staff and the professional expertise they infuse into our work.

This report, along with other unclassified NGA OIG semiannual reports, can be found on the NGA OIG website at [https://www.nga.mil/resources/oig/Office\\_of\\_the\\_Inspector\\_General.html](https://www.nga.mil/resources/oig/Office_of_the_Inspector_General.html) or on Oversight.gov at <https://www.oversight.gov>.

A handwritten signature in black ink, appearing to read 'M. Boehman', written over a light blue wavy background graphic.

Michael P. Boehman  
INSPECTOR GENERAL



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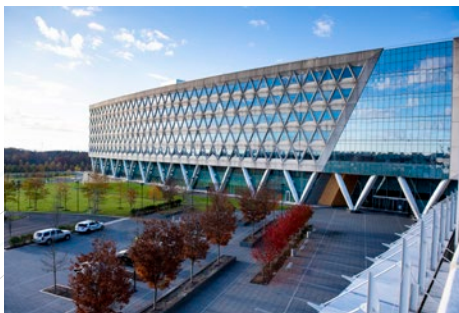


# About the National Geospatial-Intelligence Agency

Founded in 1996 as the National Imagery and Mapping Agency, the National Geospatial-Intelligence Agency (NGA) was renamed in 2003 in the National Defense Authorization Act for Fiscal Year 2004 (Pub. L. 108-136). NGA is a DoW combat support agency and a member of the Intelligence Community (IC). It receives guidance and oversight from DoW, the Office of the Director of National Intelligence, and Congress. NGA's core mission is to deliver objective, timely, and actionable geospatial intelligence, or GEOINT, providing a decision advantage to policymakers, warfighters, intelligence professionals, and first responders through collection, analysis, and distribution of GEOINT. The Agency is headquartered in Springfield, Virginia, with two major locations in St. Louis and Arnold, Missouri. Approximately 14,500 civilian, military, and contractor employees work across more than 100 locations in the United States and 20 international locations serving on support teams at U.S. military, diplomatic, and allied facilities around the world.

*GEOINT is the exploitation and analysis of imagery and geospatial information to describe, assess, and visually depict physical features and geographically referenced activities on or about the Earth. GEOINT is designed to provide the end user with a higher degree of context and clarity.*

PHOTOS COURTESY OF NGA



NGA Washington



NGA Arnold



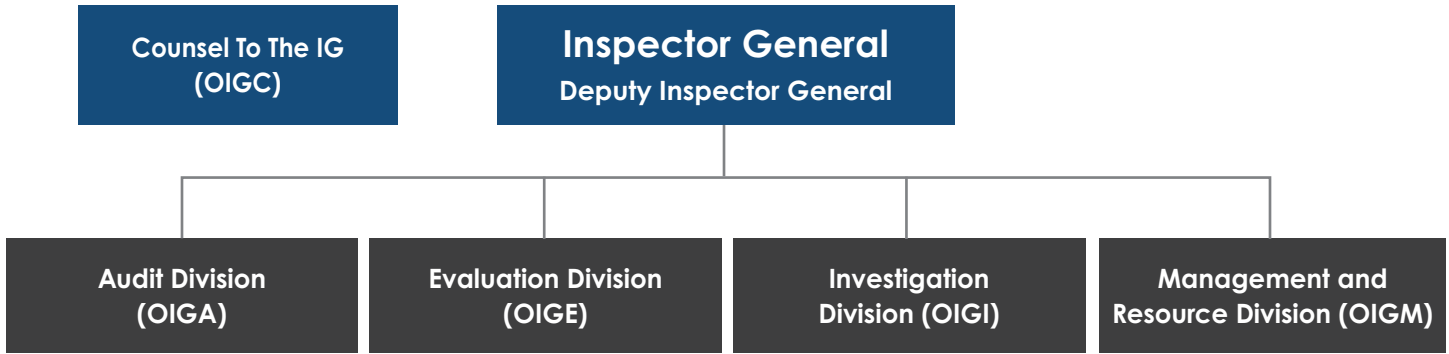
NGA St. Louis

# NGA OFFICE OF INSPECTOR GENERAL PROFILE OF PERFORMANCE

1 OCTOBER 2025 – 31 MARCH 2026



# Office of Inspector General Overview



## Strategic Oversight of NGA

NGA's GEOINT is critical to the ongoing work of keeping our nation safe. NGA has successfully adapted, and continues to adapt, to shifting global threats and technological advancements to deliver timely, relevant, and accurate GEOINT.

Pursuant to the Inspector General (IG) Act of 1978, as amended, the OIG provides broad oversight of NGA's mission areas by performing independent, objective audits, inspections, evaluations, and investigations to promote effectiveness, efficiency, economy, and integrity throughout NGA. We also investigate fraud, waste, and abuse in NGA programs and operations.

In our report, Top Management and Performance Challenges Facing NGA, published as part of the FY 2025 Agency Financial Report on 7 November 2025, we articulated three broad challenge areas:



Several factors inform each area's challenges and opportunities, including a strategic analysis of findings from previous oversight reporting, Agency progress in each area, and Agency actions to resolve open audit, inspection, and evaluation recommendations. We met with NGA's senior leaders to capture and incorporate their insights, knowledge, experiences, and expertise. We also considered past OIG reporting and relevant work from the DoW OIG, the Office of the Inspector General of the Intelligence Community (IC OIG), and the U.S. Government Accountability Office.

The Inspector General Act of 1978, as amended, requires each IG to prepare semiannual reports summarizing office activities for the six months ending 31 March and 30 September. The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Pub. L. 117-263 § 5273), Semiannual Reports, modified the reporting requirements in the IG Act.

# Audits and Evaluations Issued During Reporting Period and Recommendations for Corrective Action

OIG's Audit Division (OIGA) performs independent and objective audits of Agency programs and operations in accordance with the Government Accountability Office's Government Auditing Standards (Yellow Book). These reviews emphasize accountability, efficiency, and effectiveness of NGA's activities. OIGA's portfolio includes the mandated annual Financial Statement Audit (FSA), Federal Information Security Modernization Act (FISMA) assessment, and Payment Integrity Information Act (PIIA) assessment.

OIG's Evaluation Division (OIGE) performs independent and objective evaluations of the design, implementation, and outcomes of agency operations, programs, and policies in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation (Blue Book). OIGE's portfolio often includes quick-turn reviews of time sensitive GEOINT topics of interest to Agency senior leaders and congressional stakeholders. Their division often shares best practices to assist the Agency in achieving its outcomes.

Taken together, OIG's audits, evaluations, and other reviews determine whether programs achieve intended results, use resources efficiently, comply with laws and regulations, and have adequate internal controls to prevent fraud, waste, and abuse. They provide NGA leadership with relevant insights and actionable recommendations for improvements to promote effective and efficient Agency activities. Recommendations, upon implementation, are designed to provide the following benefits:

## MONETARY BENEFITS



### Questioned Costs

Costs that are questioned by OIG because of an alleged violation of a provision; costs not supported by adequate documentation; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.



### Funds Put To Better Use

Funds that could be used more efficiently if management took actions to implement and complete the recommendation.

## NONMONETARY BENEFITS



### Support National Security and the Warfighter

Recommendation results ensure operational readiness that prepares the United States to repel or defeat any attack, deter any aggression that threatens our competitive advantage, and ensure the U.S. military remains the strongest and most lethal in the world.



### Ensure Compliance with Laws and Regulations

Recommendation results in Agency adherence with required actions, leading to ethical operations, maintenance of public trust, and reduction in the potential for fraud, waste, or abuse.



### Improve Effectiveness and Efficiency

Recommendation results in Agency actions that lead to better program execution, assist the Agency to reach its goals, and ensure efficient and economical delivery of outcomes.



### Enhance Cybersecurity and Data Accuracy

Recommendation results in new or updated policies, procedures, or other guidance documents leading to increased confidentiality, system integrity, and/or availability of systems and error-free records and data.

During this reporting period, we issued three audit and evaluation reports outlining potential program deficiencies at NGA and made 39 new recommendations to the Agency, including recommendations made by an independent certified public accounting firm (IPA) regarding the FSA. Listed below are the reports and their accompanying recommendations for corrective action.

## Joint Evaluation with DoW IG of NGA's Integration of Maven, Report No. OIGA-26-03, issued 10 February 2026

**Overview.** The Office of the Under Secretary of War for Intelligence and Security established Project Maven in April 2017 to support algorithm-based technology initiatives to develop new methods for bringing artificial intelligence (AI) and machine learning into programs of record, joint functions, and DoW mission areas. Maven's initial mission was fielding technology to augment or automate the processing, exploitation, and dissemination of full-motion video for intelligence support. It applies computer vision to independently detect, tag, and track objects or humans of interest from still images or videos captured by surveillance aircraft, satellites, and other means. NGA assumed operational control of Maven's GEOINT services and capabilities in December 2022, and the DoW's Chief Digital and Artificial Intelligence Office took over the non- GEOINT portion of Maven. On 7 November 2023, Maven became an NGA program of record and was funded in the defense budget; this enabled NGA to apply its GEOINT expertise to improving AI and machine learning algorithms, scenario-based training, and development. The objective was to assess how effectively NGA integrated Maven into NGA's GEOINT operations and fielded Maven to support DoW mission areas.

**Results.** NGA has made significant progress integrating Maven into its GEOINT operations and fielding the technology to DoW mission areas in accordance with DoW policies. NGA also promoted awareness and began operational use of Maven across its analytic workforce and combatant commands. Although outside the scope of this effort, we also found that NGA did not have a formal process for prioritizing and standardizing current and future Maven AI capabilities and sustainment efforts.

**Recommendations.** To meet DoW's intent and continue developing Maven functions for joint warfighting information advantage, develop and implement a formal documented process to integrate and field Maven's AI capability, including milestones, the plan for current and future sustainment of Maven capabilities, and the process for submitting, prioritizing, and addressing capability needs statements.

## Independent Auditor's Report on the NGA Financial Statements for FY 2025, Report No. OIGA 26-01, issued 7 November 2025

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

**Results.** The IPA issued a disclaimer of opinion on NGA's FY 2025 financial statements because it was unable to obtain sufficient and appropriate audit evidence to base an opinion upon. The IPA also reported one significant deficiency related to key financial systems and three material weaknesses in internal control related to (1) property, plant, and equipment; (2) the procurement process; and (3) entity-level controls. In addition, the IPA reported that NGA did not fully comply with the Federal Managers' Financial Integrity Act of 1982, and that NGA's financial management systems did not substantially comply with federal financial management systems requirements and applicable federal accounting standards as required under Section 803(a) of the Federal Financial Management Improvement Act (FFMIA) of 1996.

**Recommendations.** The IPA made the following recommendations to address the material weaknesses related to property, procurement and entity level control:

- 1A** Enhance and enforce policies and procedures to verify capital property additions are capitalized timely based on appropriate documentation and related system inputs are free from error.
- 1B** Collaborate with the constructing agency to develop detailed documentation to appropriately support Next NGA West (N2W) capitalizable costs at the asset level in anticipation of N2W's full placement into service in FY 2026.

- 1C** Review available documentation for the internal use software (IUS) and equipment assets identified and determine if adjustments to their capitalized costs are necessary.
- 1D** Enhance and enforce policies and procedures over the accountability and maintenance of property records to support adequate and accessible asset documentation.
- 1E** Review assets in the IUS population, particularly legacy or significantly aged assets, and reevaluate their capitalizable property determinations to validate that assets are appropriately tracked as capitalizable versus accountable property.
- 1F** Enhance and enforce policies and procedures over monitoring balances and activity to verify that noncapitalizable costs are appropriately and timely removed from in-development accounts.
- 1G** Develop and enforce an effective communication system with project managers to maintain timely in-development project status and updates.
- 1H** Review the software-in-development and personal property construction-in-progress populations and validate that costs are recorded in accordance with applicable accounting principles.
- 1I** Review all automated capital and/or in-service property reports and underlying code within PeopleSoft Asset Management (PSAM) to verify system outputs are relevant and reliable.
- 1J** Review inventory policies and guidance, particularly asset custodian training curriculum, to verify that all personnel have the requisite knowledge and skills to appropriately carry out their responsibilities related to impairment assessments.
- 1K** Complete updates to NGA Manual 4160.1 to fully document NGA's policies over personal property lease identification and classification and inclusion of personal property leases in the financial statements and disclosures, as applicable.
- 1L** Complete the design and implementation of policies and procedures related to Statement of Federal Financial Accounting Standard No. 54 and update the financial statements and disclosures accordingly.
- 1M** Enhance procedures to monitor in-service assets to ensure timely capitalization in PSAM.
- 1N** Update and communicate annual inventory assessment and related monitoring activities to incorporate specific completeness (floor-to-book) procedures and reviews of all inventory count results, respectively.
- 2A** Develop and implement procedures to consistently review and monitor undelivered orders (UDOs) for validity, document review results, and communicate invalid obligations for timely deobligation.
- 2B** Develop and implement procedures to complete timely deobligation of invalid unpaid UDOs or address the financial reporting impact of invalid obligations in the unpaid UDO balance.
- 2C** Enhance procedures to accurately record obligations-related activity in the financial system.
- 2D** Develop and implement procedures to properly record obligations-related activity in the general ledger to the period in which the activity occurred.
- 2E** NGA should continue to enforce to the components its existing procedures to properly prepare and certify advanced liquidation receiving reports, including verifying the receipt of goods/services, the expense amount, and the receipt of appropriate information and/or documentation from the trading partners.
- 2F** Continue to work with trading partners so that approving officials receive sufficient documentation related to expense amounts prior to certification of receiving reports.
- 2G** Enforce existing trainings and program funding allocation guidance to support the allocation of expenses to the proper program (Military Intelligence Program (MIP)/National Intelligence Program (NIP)) for contracts with multiple Accounting Classification Record Numbers under a contract line item/sub-line item number.
- 2H** Clearly define program-specific knowledge and outline specific documentation requirements when utilized as a basis for the allocation of expenses.
- 2I** Enforce procedures for receiving report signers to maintain oversight over the Military Interdepartmental Purchase Requests for which they are responsible, and to actively monitor and effectively manage the related activity.
- 2J** Enforce procedures to maintain evidence of the approving official's acceptance of goods and/or services and the related expense amount.
- 3A** Continue to leverage the Audit Committee as a resource for monitoring audit finding remediation with various stakeholders (i.e., leadership within Financial Management Directorate (FM) and across other relevant components) and periodically communicating audit progress and challenges to the Director or Deputy Director.
- 3B** Design and implement a monitoring control to hold individuals accountable for adherence to established procedures related to the timely review of management override of controls in the financial system.
- 3C** Enhance service organization control report review control to include all relevant current year complementary user entity controls (CUECs), subservice organizations, and documentation supporting either the effectiveness of current year CUECs and complementary subservice organization controls (CSOCs) or the impact of any ineffective CUECs and CSOCs on NGA's control environment.

- 3D** Develop alternate procedures to obtain and review documentation for internal controls relevant to NGA's financial reporting at service organizations for use when gap period documentation cannot be obtained from service organizations and subservice organizations.
- 3E** Review NGA policy to determine if the minimum timeframe to complete mandatory trainings is appropriate based on risk assessment procedures and update the compliance control configuration to disable user access consistent with NGA policy as applicable.

**Recommendations.** The IPA made the following recommendations to address the significant deficiency related to financial systems:

- 1A** Develop, document, implement, and enforce consistent account management policies and procedures, including those related to access provisioning, periodic access reviews, segregation of duties, timely removal of access, and the system transfer of accountable property for users no longer acting as asset custodians. Such procedures should include investigation of inappropriate access identified as a result of the user access reviews.
- 1B** Implement a structured access removal process to support the retention of access to sensitive systems and data by authorized individuals only and provide additional training related to proper access removal procedures post-separation.
- 2B** FM should resolve all variances in the Fund balance with Treasury (FBwT) reconciliation within the required timeframe in accordance with the Department of Defense (DoD) Financial Management Regulation and NGA guidance.

**Recommendations.** The IPA made the following recommendation to address the compliance matter:

- 2** Perform risk assessments and evaluate controls to allow for full assessment of its business processes.

## Independent Management Letter for the FY 2025 Financial Statement Audit Engagement, Report No. OIGA 26-02, issued 12 December 2025

**Overview.** In connection with the audit of NGA's financial statements, the IPA issued a management letter to report deficiencies not included in the Independent Auditors' Report on the NGA financial statements for FY 2025.

**Recommendations.** The IPA issued the following recommendations in the management letter related to FBwT reconciliation, journal entry, and system configuration:

- 1** Resolve all variances in the FBwT reconciliation within the required timeframe in accordance with NGA policy. We also recommend FM consider the use of thresholds within their policy to account for variances that require more than 60 days to resolve but would not result in a material misstatement to FBwT.
- 2A** Continue to enforce journal entry directive, FMD-014, Preparation of Journal Vouchers, and related journal entry desktop guides, specifically as it relates to validating that the entry is supported by appropriate and sufficient documentation.
- 2B** Track and monitor all potential adjustments to correct prior periods for materiality consideration at year-end.
- 3** Enforce journal entry directive, FMD-014, Preparation of Journal Vouchers, to appropriately validate underlying data and review with sufficient precision to detect errors.
- 4A** Enforce the change management process for off-cycle migrations to ensure required documentation is completed, reviewed, and approved prior to migrating changes to the production environment.
- 4B** Provide additional training to ensure understanding and compliance with the after-action report (AAR) process prior to migrating changes to the production environment.

<sup>1</sup> Department instructions issued prior to Executive Order 14347 retain references to "Department of Defense" and "DoD."

# Ongoing Audits and Evaluations

As of 31 March 2026, we had 14 ongoing audits and evaluations. Summaries of each appear below.

## FY 2026 Federal Information Security Modernization Act Evaluation (Mandatory)

FISMA directs federal agencies to report annually to the Office of Management and Budget (OMB) Director, U.S. Comptroller General, and selected congressional committees on the effectiveness of agency information security policies and procedures. FISMA also requires each agency's IG, or an independent external auditor determined by the IG, to perform an annual independent evaluation of the information security program and practices and to report the results to OMB. The IC OIG submits the evaluation results to OMB on behalf of each IC agency OIG. We contracted with an independent public accounting firm to perform the FY 2026 FISMA evaluation and are overseeing the evaluations' progress to ensure it is performed in accordance with professional standards, OMB and IC OIG requirements, and the terms of the contract.

**Objective.** Assess NGA's Information Security Program in accordance with the IG FISMA reporting metrics issued by OMB and the CIGIE and determine whether NGA implemented recommendations from the prior year's evaluation. The evaluation includes testing a selection of information systems to support the IG FISMA metrics.

**Announced.** December 2025

**Projected Completion.** September 2026

## Payment Integrity Information Act Assessment for FY 2025 (Mandatory)

Congress enacted the PIIA in March 2020 to improve efforts to identify and reduce improper payments. The PIIA requires agencies to review the programs and activities they administer to identify and report on those susceptible to significant improper payments. Each agency's IG determines whether their agency complied with the PIIA by reviewing improper payment reporting in their respective annual agency financial report or performance and accountability report and accompanying materials.

**Objective.** Determine whether NGA complied with PIIA for FY 2025.

**Announced.** January 2026

**Projected Completion.** May 2026

## Audit of FY 2026 Financial Statements (Mandatory)

The Intelligence Authorization Act for FY 2010 requires NGA to undergo an independent, full-scope FSA annually. In accordance with the Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, the Agency's IG or an IPA determined by the IG is responsible for performing the audit. We contracted with an IPA to perform the FY 2026 FSA. We are overseeing the audit's progress to ensure it is performed in accordance with professional standards, OMB requirements, and the terms of the contract.

**Objective.** Provide an opinion on whether NGA's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles. Based on federal FSA requirements, the auditor will also assess NGA's internal control over financial reporting and determine whether NGA complied with applicable provisions of laws, regulations, contracts and grant agreements.

**Announced.** January 2026

**Projected Completion.** November 2026

## Review of NGA's Research Security

NGA supports GEOINT research in areas of operational and strategic interest to both the DoW and the IC. Research theft can have grave consequences, and many foreign adversaries strategically target science and technology resources and products. NGA funds operational and strategic research through agreements with colleges, universities, and commercial vendors to develop, demonstrate, and deliver new GEOINT capabilities. Federal law and executive policy, including the Presidential Memorandum on United States Government-Supported Research and Development National Security Policy 33, directs action to strengthen protections against foreign government interference and exploitation. It is important to maintain an open environment to foster research discoveries and innovation, but NGA must ensure these innovations and technologies are not compromised by foreign adversaries and competitors. GEOINT research remains vulnerable to theft, and this vulnerability presents risks to intelligence missions and operations.

**Objective.** Assess how effectively NGA implemented processes to protect federally funded research from foreign influence and other security threats.

**Announced.** January 2025

**Projected Completion.** June 2026

## Audit of NGA's Supply Chain Risk Management Program

NGA's reliance on suppliers and vendors may increase the vulnerability of NGA's systems and data to cyber-attacks. Supply chain risks can impede NGA's ability to provide critical GEOINT capabilities. Foreign adversaries can exploit supply chain weaknesses to disrupt critical networks, systems, and operations, impeding NGA's ability to provide critical GEOINT capabilities and accurate intelligence. Supply Chain Risk Management (SCRM) enables the Agency to identify vulnerabilities and mitigate cybersecurity risks to NGA's IT data, products, materials, and services throughout their lifecycles.

**Objective.** Determine how effective the SCRM Program is and whether NGA adequately protects information systems from cybersecurity threats.

**Announced.** January 2025

**Projected Completion.** June 2026

## Evaluation of NGA's Commercial GEOINT Investments: Acquisition and Management of Foundation GEOINT Data

Acquiring foundation GEOINT data is a significant part of NGA commercial investments and essential to achieving NGA's core mission. Concerns about the quality assurance processes for foundation GEOINT data obtained via contract have been raised during previous OIG reviews, internal and external NGA assessments, and discussions with NGA senior leaders.

**Objective.** Determine whether NGA has implemented effective quality assurance processes in the acquisition and management of foundation GEOINT data.

**Announced.** July 2024

**Projected Completion.** May 2026

## Review of Source's Compliance with Relevant and Applicable Federal Laws, DoW Instructions, and NGA Policy Regarding Equipment Donation

DoD Instruction 5000.64, Accountability Management of DoD Equipment and Other Accountable Property, states that those persons entrusted with management of property are responsible for the proper use, care, physical protection, and disposal of all government property in accordance with the policy. They are also responsible for the appropriate disposition of government property, including reutilization, transfer, donation, and sale in accordance with all applicable laws and regulations. NGA management informed OIG that NGA personnel may have donated NGA-owned equipment to a university without proper authorization and security procedures.

**Objective.** Determine whether the Source Directorate complied with relevant and applicable federal laws, DoW instructions, and NGA policy when donating equipment.

**Announced.** August 2025

**Projected Completion.** May 2026

## Management Alert for Concerns with Oversight of National Institute of Standards and Technology Special Publication 800-171 Contract Requirements

The Defense Federal Acquisition Regulation Supplement requires contracting officers to ascertain whether potential vendors comply with the National Institute of Standards and Technology Special Publication (NIST SP) 800-171, *Protecting Controlled Unclassified Information in Nonfederal Information Systems and Organizations*, before contract award. An OIG review identified concerns that contracting officers may have awarded contracts to vendors that lacked adequate cybersecurity measures to protect controlled information.

**Objective.** Evaluate the extent to which contracting officers are ascertaining potential vendors' compliance with NIST SP 800-171 before contract award and identify areas for improvement.

**Commenced.** February 2025

**Projected Completion.** May 2026

## Review of NGA's Foreign Partner GEOINT Data Integrity Process

NGA and National System for Geospatial Intelligence personnel rely on GEOINT from foreign partners to fill critical intelligence gaps, enhance analytical products, and achieve mission efficiencies. GEOINT data integrity means the data is reliable and trustworthy throughout its lifecycle.

**Objective.** Determine to what extent NGA ensures the integrity of GEOINT data received from foreign partners.

**Announced.** January 2026

**Projected Completion.** August 2026

## Topic Brief for NGA's Systemic Contract Oversight Issues Identified in Previous Reports

NGA Instruction (NGAI) 5100.1, NGA Acquisition Regulation Implementation (NARI), establishes policy, assigns responsibilities, and provides procedures to supplement and/or implement guidance from the Federal Acquisition Regulation and the DFARS. We are conducting an analysis of findings and recommendations from prior audit, evaluation, and inspection reports related to contract oversight. Our goal is to enhance the Agency's management and oversight of contracts and contractor performance and provide strategic insights to strengthen the Agency's contract oversight framework.

**Objective.** Assess prior OIG findings and recommendations related to the oversight of NGA contracts to provide a summary of recurring issues identified in previous assessments of government oversight of contractor performance.

**Commenced.** February 2026

**Projected Completion.** May 2026

## Evaluation of NGA's Support to Southern Border Counternarcotics Operations

On 20 January 2025, the President of the United States declared a national emergency on the U.S. Southern Border to respond to an attack on U.S. sovereignty from narcotics trafficking and other criminal activities. In response, the then-NGA Director ordered the Associate Director for Operations to establish the NGA Border Task Force, effective 30 January 2025, to coordinate NGA's support to U.S. Northern Command (USNORTHCOM) and Department of Homeland Security (DHS) operations in their areas of responsibility.

**Objective.** Assess the extent to which NGA provides GEOINT support to USNORTHCOM, DHS, and other federal law enforcement agencies for their counternarcotics operations along the U.S. Southern Border.

**Announced.** February 2026

**Projected Completion.** September 2026

## Evaluation of Warfighter Readiness: Fight Hurt at the Edge

The background and context information for this project is classified.

**Objective.** The objective for this project is classified.

**Commenced.** February 2026

**Projected Completion.** September 2026

## Management Alert for NGA's Support to the Targeting Enterprise

The background and context information for this project is classified.

**Objective.** The objective for this project is classified.

**Commenced.** March 2026

**Projected Completion.** May 2026

## Management Alert for NGA's Support to Combatant Commands

The background and context information for this project is classified.

**Objective.** The objective for this project is classified.

**Commenced.** March 2026

**Projected Completion.** May 2026

# Open Recommendations Dated Before the Reporting Period

As of 31 March 2026, NGA had 11 unimplemented recommendations made before this reporting period. They appear below in the order the reports were published and do not include FSA or FISMA recommendations. All of these recommendations, upon implementation, are designed to produce nonmonetary benefits, including support to national security and the warfighter, ensuring compliance with laws and regulations, and enhancing cybersecurity and data accuracy as evidenced through independent assessments. One recommendation also identified monetary benefits.

## Quick Look Inspection of NGA's COVID-19 Response: GEOINT Continuity Recovery, Reconstitution, and Impact

**Report No. OIGE-22-03 / 6 July 2022**

- Rec. 2 As required by NGA 8940.1, Lessons Learned Program, coordinate, draft, and prioritize Agency level lessons learned, including specific actions, associated offices of primary responsibility, and milestones, and develop enforcement and tracking mechanisms to track progress towards resolution as appropriate.

## Audit of NGA's Joint Duty Rotation Program

**Report No. OIGA-24-05 / 14 February 2024**

- Rec. 4 Develop policies and procedures to ensure that funding agreements are in place before the start of joint duty rotations (JDRs) and that the program collects reimbursements on time. The policy should also establish actions to take when gaining agencies do not reimburse NGA for employees on JDRs.

FUNDS PUT  
TO BETTER USE:  
**\$1,961,000<sup>2</sup>**

## Evaluation of NGA's Commercial GEOINT Investments, Phase 1: Governance of Commercial GEOINT Analytic Services

**Report No. OIGE-25-01 / 22 November 2024**

- Rec. 1 Publish an NGA corporate policy establishing and outlining the authorities, roles, responsibilities, and organizational alignment of those processes and personnel needed for the identification, prioritization, and resourcing of commercial GEOINT analytic services.
- Rec. 3 Coordinate and finalize an updated agreement that outlines the roles and responsibilities between NGA and the National Reconnaissance Office (NRO) as outlined in the expired memorandum of understanding, NRO ID 2016-05309.

## NGA's Compliance with the Payment Integrity Information Act for FY 2024

**Report No. U-025-25/OIG / 5 May 2025**

- Rec. 2 Identify and report all applicable payment integrity information, including information related to fraud, recovery activities, and recovery audits, and retain sufficient documentation to support the payment integrity information reported.

<sup>2</sup> During the audit, we identified \$1.961 million of JDR reimbursements that have not been collected.

## Evaluation of NGA's Anti-Harassment Program: NGA's Anti-Harassment Program Creates Risks for the Agency

**Report No. OIGE-25-05 / 14 May 2025**

- Rec. 1 Update NGA websites on the sensitive but unclassified and common operating environment networks to include direct links to the Anti-Harassment Program (AHP) webpage from the NGA homepage.
- Rec. 3 Create and update relevant AHP policies and processes to align with current or revised applicable guidance and ensure those policies and procedures are promulgated in NGA policy. Additionally, update NGA 1000.4, Anti-Harassment, to include roles and responsibilities for all parties within the Agency involved in the reporting, fact-finding, and review of harassment cases.
- Rec. 5 Provide training to AHP staff and the individuals who complete the inquiries to ensure processing of cases meets current or revised applicable federal and DoW standards.

## Management Alert Regarding Unauthorized Software Applications on NGA Networks

**Report No. S-084-25/OIG / 17 September 2025**

- Rec. 1 Develop and implement an immediate plan of action to either remove the unauthorized software applications or ensure vulnerability assessments are performed on each application and approved through the software assurance process.

## Audit of NGA's Oversight of the Next NGA West (N2W) Program

**Report No. OIGA-25-06 / 25 September 2025**

- Rec. 2 Enforce the existing controls for contract task orders supporting the N2W Program to ensure contracting officer's representatives (CORs):
  - (A) Execute quality assurance surveillance plans and complete performance assessment reports.
  - (B) Coordinate with the contracting officer to complete timely reviews of CORs' files.
  - (C) Retain relevant supporting documentation of contract performance monitoring.
  - (D) Seek assistance from designated technical monitors in monitoring the contractor's performance, if necessary.
- Rec. 3 Enforce the existing controls for the User Facing and Data Center Services contract task orders supporting the N2W Program to ensure CORs:
  - (A) Comply with required training.
  - (B) Execute quality assurance surveillance plans and complete performance assessment reports in a timely manner.
  - (C) Retain relevant supporting documentation of contract performance monitoring.
  - (D) Seek assistance from designated technical monitors in monitoring the contractor's performance, if necessary.

# Management Decisions Made During this Reporting Period

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The IG Act defines management decisions as the “evaluation by the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to the findings and recommendations, including actions concluded to be necessary.” During this reporting period, NGA management made 15 decisions with respect to nine audit, inspection, and evaluation reports issued from previous reporting periods.

## Audit of NGA's Funds Reprogramming Activities

REPORT NO. OIGA-19-07 / 30 SEPTEMBER 2019

**Decision:** FM revised and issued the reprogramming policy to align with congressional oversight and the Office of the Director of National Intelligence's definitions of reprogramming. This action closed recommendation 1.

## Management Advisory Report for NGA Support Team Governance and Support

REPORT NO. MAR-22-01 / 12 AUGUST 2022

**Decision:** The GEOINT Functional Management and Enterprise Operations Directorate provided OIG with a memorandum, on behalf of the NGA Chief of Staff, outlining the Agency's management decisions and actions taken to address this recommendation, including drafting the Global Presence Concept of Operations and establishing and implementing Global Presence governance boards. These actions closed recommendation 2.

## Audit of NGA's Software License Management

REPORT NO. OIGA-23-01 / 28 OCTOBER 2022

**Decision:** The Software Asset Management Office designed and implemented a process to assess software license inventories and usage. This allows NGA offices to assess their level of utilization and ensure they are not paying for unused or underutilized software licenses. This action closed recommendation 3.

## Audit of NGA's Joint Duty Rotation Program

REPORT NO. OIGA-24-05 / 14 FEBRUARY 2024

**Decision 1:** The Human Development Directorate (HD) developed a policy (NGAI 1500.1) to define roles and responsibilities for key stakeholders involved in the JDR Program. This action closed recommendation 1.

**Decision 2:** HD developed a policy (NGAI 1500.1) which included enforcement measures for personnel to track and account for all JDRs and provide real-time status updates on employees. This action closed recommendation 3.

**Decision 3:** HD developed a policy (NGAI 1500.1) to accurately classify NGA employees on JDRs from employees on other types of assignments. This action closed recommendation 6.

## Inspection of NGA's DevCorps Operations

REPORT NO. OIGE-24-02 / 18 MARCH 2024

**Decision 1:** The Office of the Chief Information Officer (OCIO) and the GEOINT Innovation and Research Directorate (Q), on behalf of the Associate Director for Capabilities (ADC), provided OIG a memorandum stating that the Agency is leveraging HD's FY26-30 Strategic Workforce Plan and guidance as the primary process and strategy to address the recruitment and retention of mission critical work roles, including DevCorps software developers. OCIO and Q also asserted that HD will lead the implementation, with progress reviews tracking metrics including time-to-hire, retention rates, and employee satisfaction scores. This action closed recommendation 2.

## Management Alert Regarding Unauthorized Software Application on NGA Networks

REPORT NO. S-084-25/OIG / 17 SEPTEMBER 2025

**Decision:** Management performed a root cause analysis to determine how the unauthorized installations of software on NGA systems occurred and used the results to develop a plan of action and milestones to identify and address any other unauthorized software installations and implement controls to prevent future unauthorized installations. This action closed recommendation 2.

## Review of Anti-Gag Provision in NGA Nondisclosure Policies and Agreements

REPORT NO. U-108-24/OIG / 24 JULY 2024

**Decision:** Management included the "anti-gag" statement in all current nondisclosure policies, forms, and agreements. Agency leadership also communicated to all component heads to ensure that the language is included in future nondisclosure policies, forms, and agreements. This action closed recommendation 1.

## Evaluation of NGA's Anti-Harassment Program: NGA's Anti-Harassment Program Creates Risks for the Agency

REPORT NO. OIGE-25-05 / 14 MAY 2025

**Decision 1:** HD updated the AHP tracking mechanism to ensure the program tracks cases and information more effectively. This action closed recommendation 2.

**Decision 2:** HD published an updated AHP Investigation Guide that outlines the process for identifying and assigning fact-finders. This action closed recommendation 4.

**Decision 3:** HD ensured AHP cases were effectively and efficiently completed in compliance with current or revised applicable federal guidelines by:

- (A) appointing an accountable official to enforce compliance with DoW timeline standards and
- (B) developing a strategy, including a resource review, to ensure the program is appropriately resourced. This action closed recommendation 6.

## Audit of NGA's Oversight of the Next NGA West Program

REPORT NO. OIGA-25-06 / 25 SEPTEMBER 2025

**Decision 1:** Management provided the FY2026 Performance Plan for the COR of the Construction Site Security contract that reflected the duties and responsibilities identified in the audit report. Management also ensured that the current supervisor provides day-to-day oversight and documents official engagement/feedback sessions via the Checkpoint process. This action closed recommendation 1.

**Decision 2:** Management provided all-hands training to the CORs and contracting officers that reinforced the requirements to perform timely reviews of CORs' files. This action closed recommendation 4.

**Decision 3:** Management developed an N2W Program document that incorporated lessons learned recommendations. This action closed recommendation 5.

# Investigations Information, Statistics and Metrics

OIG’s Investigation Division (OIGI) serves as the principal body for investigating potential violations of law, rules, or regulations, including fraud, misconduct, senior leader misconduct, and whistleblower reprisal within NGA. We conduct independent and objective investigations and collaborate with law enforcement agencies on related matters. We maintain a hotline with which NGA employees may report allegations or complaints.

## Summary of Significant Investigations

During the reporting period, we received more than 4,000 contacts through the NGA hotline. Of these contacts, 143 required further review and we ultimately opened 54 new cases. OIGI also closed 35 cases and issued 10 investigative reports.

## Opened and Closed Cases and Recovered Costs

1 October 2025 – 31 March 2026

Case Categories	Opened	Percent	Closed	Percent
Fraud	44	82%	30	85%
Criminal Conduct	1	2%	0	0
Contractor Self-Disclosure	2	4%	1	3%
Reprisal	3	5%	1	3%
Standards of Conduct	3	5%	3	9%
Uniformed Services Employment and Reemployment Rights Act of 1994 Violations	1	2%	0	0
<b>Total</b>	<b>54</b>	<b>100%</b>	<b>35</b>	<b>100%</b>

In addition to receiving complaints and conducting investigations, we continue to proactively analyze indicators to detect and investigate individuals who demonstrate a high probability of having committed fraud. During the reporting period, we developed 35 actionable leads from our proactive efforts. We continue to leverage specialized detection models to root out contractor labor mischarging and fraud involving timecards, contracts, and procurement, and Government Purchase Card or Travel Charge Cards.

Case Types	Recovered
Timesheet Analysis	\$190,197.84
Leave Bank Fraud	\$136,030.90
Contractor Disclosure	\$35,216.58
<b>Total</b>	<b>\$361,445.32</b>

In any investigation with a monetary impact, we attempt to recover the costs resulting from overpayment, fraud, contractual noncompliance, or other wrongdoing. Recovered funds are returned to the U.S. Treasury or NGA programs.

Of the total recoveries during this period, \$164,009.61 or 45% were directly attributable to our proactive fraud detection model while the remaining recoveries were a result of complaints or disclosures received through our hotline.

In addition, four timecard investigations resulted in an immediate savings to taxpayers of over \$30,000. As one example, our investigation uncovered an employee with a timesheet discrepancy of nearly \$32,984.75. After being interviewed by OIGI, the employee corrected their timesheets to reflect more leave hours taken and less work time, resulting in a cost avoidance of over \$24,297.47. The Defense Finance and Accounting Service initiated a debt collection action to collect the remaining balance of \$8,687.28.

## Statistical Table of Investigation Information

During the reporting period, we proffered 11 cases to the Defense Criminal Investigation Service (DCIS) for possible prosecution but did not refer any to the Department of Justice (DoJ) or to state or local authorities. We obtained the data in this statistical table from our case management system.

**10**

Investigative Reports Issued

**0**

Referrals to the DoJ or to State and Local Authorities for Criminal Prosecution and Indictments Resulting from Prior Referrals

**11**

Cases Referred to Other Investigative Authorities for Possible Criminal Prosecution

**\$361,445.32**

Funds Recovered from Contractor Disclosures of Overpayment or Fraud

PHOTO COURTESY OF DVIDS



# Additional Reporting Requirements

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## Compliance with Federal Financial Management and Improvement Act of 1996

NGA has developed remediation plans for financial management systems to address areas of noncompliance related to federal financial management system requirements and applicable federal accounting standards. During the FY 2025 FSA, we determined NGA had remediated its systems and is now in compliance with United States Standard General Ledger at the Transaction Level.

## Summary of Legislative and Regulatory Review

Section 404(a)(2) of the IG Act of 1978 requires OIGs to review existing and proposed legislation and regulations relating to the programs and operations of their respective organizations. We reviewed legislation, DoW and Agency policy, and other issuances to make recommendations as required.

For this review period, we did not make any recommendations concerning the impact of existing and proposed legislation and regulations on the economy and efficiency of how NGA administered or financed programs and operations. Additionally, we did not make any recommendations for the prevention and detection of fraud and abuse in the programs and operations.

## Peer Reviews

### Peer Reviews of NGA OIG

Division	Last Date of Review	Peer Organization	Results	Open Recommendations
Audit	March 2024	National Security Agency	In compliance	None
Evaluations	November 2024	National Security Agency	In compliance	None
Investigations	January 2024	Defense Intelligence Agency	In compliance	None

### Peer Reviews Conducted by NGA OIG

During this reporting period, our Audit Division supported a peer review of the Central Intelligence Agency (CIA) OIG's audit organization led by the NRO OIG. The final report was issued to the CIA OIG in March 2026.

There are no outstanding recommendations from any peer review we conducted of another OIG.

# Statutory Reporting Requirements

The semiannual reporting requirements listed below are derived from the Inspector General Act of 1978, as amended.

IG Act	Requirement	Pages
5 U.S.C. § 404(a)(2)	Recommendations concerning the impact of existing and proposed legislation and regulations on the economy and efficiency in the administration of programs and operations administered or financed by NGA, or the prevention and detection of fraud and abuse in the programs and operations.	22
5 U.S.C. § 405(b)(1)	A description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of NGA and associated reports and recommendations for corrective action made by the Office.	8-11
5 U.S.C. § 405(b)(2)	An identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation.	16-17
5 U.S.C. § 405(b)(3)	A summary of significant investigations closed during the reporting period.	20
5 U.S.C. § 405(b)(4)	An identification of the total number of convictions during the reporting period resulting from investigations.	Nothing to report.
5 U.S.C. § 405(b)(5)	Information regarding each audit, inspection, or evaluation report issued during the reporting period including— (A) a listing of each audit, inspection, or evaluation; and (B) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.	8-11
5 U.S.C. § 405(b)(6)	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.	18-19
5 U.S.C. § 405(b)(7)	Information described under Sec. 804(b) of Federal Financial Management Improvement Act of 1996.	22
5 U.S.C. § 405(b)(8)	(A) an appendix containing the results of any peer review conducted by another OIG during the reporting period; or (B) if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another OIG.	22
5 U.S.C. § 405(b)(9)	A list of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete.	22
5 U.S.C. § 405(b)(10)	A list of any peer reviews conducted by the IG of another OIG during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented.	23

5 U.S.C. § 405(b)(11)	Statistical tables showing— (A) the total number of investigative reports issued during the reporting period; (B) the total number of persons referred to the DOJ for criminal prosecution during the reporting period; (C) the total number of persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period; and (D) the total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities.	21
5 U.S.C. § 405(b)(12)	A description of the metrics used for developing the data for the statistical tables under § 405(b)(11).	21
5 U.S.C. § 405(b)(13)	A report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official, which shall include: (A) the name of the senior Government employee, if already made public by the Office; and (B) a detailed description of— (i) the facts and circumstances of the investigation; and (ii) the status and disposition of the matter, including— (I) if the matter was referred to the DOJ, the date of the referral; and (II) if the DOJ declined the referral, the date of the declination.	Nothing to report.
5 U.S.C. § 405(b)(14)	A detailed description of whistleblower retaliation, including information about the official found to have engaged in retaliation; and what, if any, consequences NGA actually imposed to hold the official accountable.	No incidents to report.
5 U.S.C. § 405(b)(15)	Information related to interference by NGA, including— (A) A detailed description of any attempt by NGA to interfere with the independence of the Office, including— (i) with budget constraints designed to limit the capabilities of the Office; and (ii) incidents where NGA has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of NGA for such action; and (iii) a summary of each report made to the Director of NGA under Sec. (6)(c)(2) during the reporting period.	No incidents to report.
5 U.S.C. § 405(b)(16)	Detailed descriptions of the particular circumstances of each— (A) inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and (B) investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public.	Nothing to report.
5 U.S.C. § 405(b) (note)	Pub. L. 110-181, Sec. 845, requires an annex on final, completed contract audit reports issued to the contracting activity containing significant audit findings.	Nothing to report.
50 U.S.C. § 3235	Investigations of unauthorized public disclosures of classified information.	No incidents to report.

CIVILIAN EMPLOYEES AND CONTRACTORS HAVE

# WHISTLE BLOWER

## PROTECTIONS

### WHISTLEBLOWERS ARE PROTECTED

NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY CIVILIAN EMPLOYEES AND CONTRACTORS ARE PROTECTED BY PRESIDENTIAL POLICY DIRECTIVE 19, PROTECTING WHISTLEBLOWERS WITH ACCESS TO CLASSIFIED INFORMATION, 10 OCTOBER 2012, AND INTELLIGENCE COMMUNITY DIRECTIVE 120, INTELLIGENCE COMMUNITY WHISTLEBLOWER PROTECTION, 20 MARCH 2014, AND 50 U.S.C. § 3234 AND § 3341 (J). MILITARY MEMBERS ARE PROTECTED UNDER 10 U.S.C. § 1034

WHERE TO REPORT

# HOTLINE

NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY  
**OFFICE OF INSPECTOR GENERAL**

—SBU—

[WEB.INTRANET.NGA.MIL/ORG/OIG](http://WEB.INTRANET.NGA.MIL/ORG/OIG)  
[IG@NGA.MIL](mailto:IG@NGA.MIL)

—COE—

[WEB.INTRANET.NGA.IC.GOV/ORG/OIG](http://WEB.INTRANET.NGA.IC.GOV/ORG/OIG)  
[IG@NGA.IC.GOV](mailto:IG@NGA.IC.GOV)



★ CIVILIAN EMPLOYEES AND CONTRACTORS ★

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BACKGROUND: ADOBE STOCK



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