



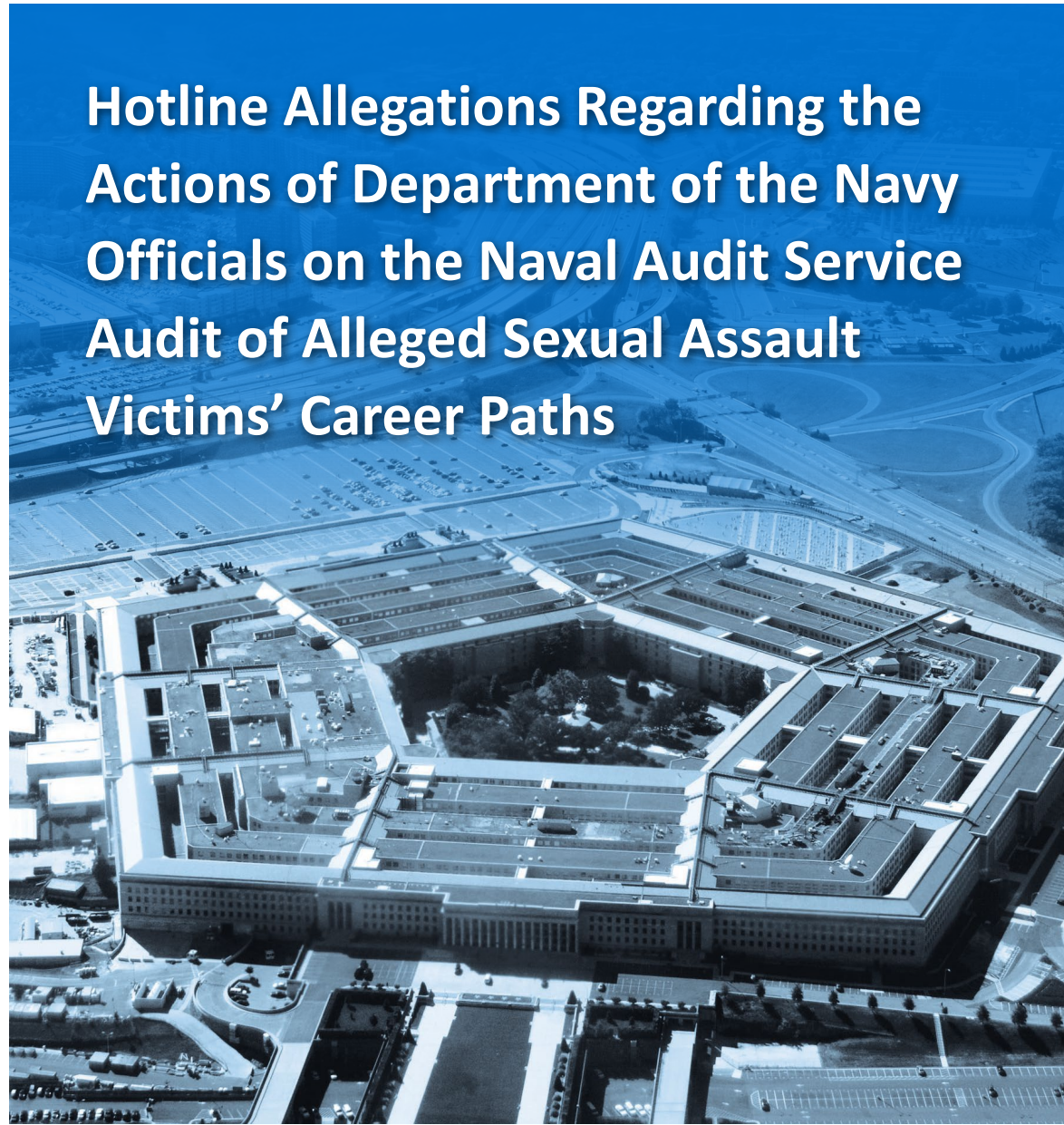
INSPECTOR GENERAL

U.S. Department of Defense

MARCH 28, 2018



Hotline Allegations Regarding the Actions of Department of the Navy Officials on the Naval Audit Service Audit of Alleged Sexual Assault Victims' Career Paths



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Results in Brief

Hotline Allegations Regarding the Actions of Department of the Navy Officials on the Naval Audit Service Audit of Alleged Sexual Assault Victims' Career Paths

March 28, 2018

Objective

We conducted this evaluation to determine whether the actions of senior Department of the Navy (DON) officials violated Government Auditing Standards (GAS) and adversely impacted the independence of the Naval Audit Service (NAVAUDSVC) and its auditors. Specifically, we evaluated five Defense Hotline allegations regarding Audit 2012-128, "Alleged Sexual Assault Victims' Career Paths," (Victims' Career Path Audit).

Background

On February 3, 2012, the NAVAUDSVC began the Victims' Career Path Audit. The objective of this audit was to determine whether Navy personnel reporting to have been sexually assaulted subsequently follow normal Navy career paths. This audit required access to information in the Naval Inspector General Hotline Tracking System (NIGHTS). However, the Navy Office of the Inspector General (NAVINGEN) denied the NAVAUDSVC access to most of the information in NIGHTS.

The audit report was not issued until August 10, 2017, more than 5 years after the audit began. During this time, the audit team was replaced and two other NAVAUDSVC audits that required NIGHTS access were not completed. Between December 11, 2015, and June 3, 2016, the Navy Deputy General Counsel (DON-DGC) conducted a management inquiry addressing the management of the audit. Further, between March 19, 2013, and January 19, 2017, because of a vacancy in the

Background (cont'd)

Office of the Under Secretary of the Navy, the Auditor General of the Navy (AUDGEN) reported *through* the Navy General Counsel (DON-GC) to the Secretary of the Navy (SECNAV).

In response to hotline complaints, we evaluated the following five allegations:

- The actions of AUDGEN and the DON-DGC violated, and required auditors to violate, GAS independence standards because the AUDGEN would not approve the Victims' Career Path Audit report as written and the DON-DGC revised the Victims' Career Path Audit report.
- The AUDGEN violated NAVAUDSVC policy and GAS requirements for timely reporting.
- The Navy Office of the General Counsel (DON-OGC) mishandled a management inquiry regarding the AUDGEN's management of the Victims' Career Path Audit.
- The AUDGEN removed an audit team as retribution for issuing the draft report to the SECNAV without the AUDGEN's approval.
- The AUDGEN and Deputy AUDGEN did not pursue the completion of or issue the required curtailment letters for two other audits.

Findings

We did not substantiate the allegation that the actions of the AUDGEN and the DON-DGC violated, and required auditors to violate, GAS independence standards. However, we identified a structural threat to the NAVAUDSVC's independence. This structural threat resulted from the AUDGEN reporting through the DON-GC to the SECNAV and then to the individuals performing the duties of the Under SECNAV. To comply with GAS, the AUDGEN should report directly to the SECNAV or the Under SECNAV. However, we did not find any evidence that this structural independence threat impaired the NAVAUDSVC's ability to perform work or report results objectively for the Victims' Career Path Audit.



Results in Brief

Hotline Allegations Regarding the Actions of Department of the Navy Officials on the Naval Audit Service Audit of Alleged Sexual Assault Victims' Career Paths

Findings (cont'd)

On December 4, 2017, the SECNAV resolved the structural independence threat by realigning the AUDGEN to report directly to the Under SECNAV. However, we determined that SECNAV Instruction 7510.7G, "Department of the Navy Internal Audit," January 12, 2017, allows the SECNAV to appoint a designee for oversight of the AUDGEN, which would conflict with GAS.

We substantiated the allegation that the AUDGEN violated GAS and NAVAUDSVC requirements by not issuing an audit report in a timely manner. We determined that this occurred because the NAVINSGEN denied the auditors access to NIGHTS and senior NAVAUDSVC officials were unable to agree on the reporting of the NIGHTS denial of access in the audit report. The audit team developed a draft report that identified the denial of access as an audit finding and a scope impairment. However, the AUDGEN disagreed and decided the denial of access should be reported only as a scope impairment. This disagreement was not resolved for 2 years. We determined that the absence of official policies for resolving disagreements between senior NAVAUDSVC officials contributed to the delays in resolving this disagreement. Because of the disagreement, the NAVAUDSVC issued the report more than 5 years after the project announcement.

We did not substantiate the allegation that the DON-OGC mishandled a management inquiry regarding the AUDGEN's management of the audit. We determined that the DON-GC issued policy regarding NAVAUDSVC access to hotline records.

We did not substantiate the allegation that the AUDGEN removed the Victims' Career Path Audit team as retribution for issuing the draft report to the SECNAV, Chief of Naval Personnel, and other senior DON officials. We determined that the AUDGEN removed the audit team in an effort to complete the audit.

We also did not substantiate the allegation that the AUDGEN and Deputy AUDGEN did not pursue the completion of or issue the required curtailment letters for two other audits. However, we concluded that NAVAUDSVC officials should have issued suspension letters for these two audits while attempting to obtain NIGHTS access.

Recommendations

We recommend that the:

- SECNAV update SECNAV Instruction 7510.7G to remove the reference to a designee to avoid a future structural independence threat.
- Acting AUDGEN determine whether to complete the two other NAVAUDSVC audits that required NIGHTS access and issue an audit suspension letter or curtailment letter, as required by the NAVAUDSVC Handbook.

Management Comments and Our Response

The SECNAV agreed with our recommendation to update SECNAV Instruction 7510.7G to remove the reference to a designee to avoid a future structural independence threat. The SECNAV stated that he removed the reference to a designee effective immediately. He stated that he expects the Instruction to be published by May 1, 2018. Therefore, the recommendation is resolved but remains open. We will close the recommendation once we receive the updated SECNAV Instruction 7510.7.

The Acting AUDGEN agreed with our recommendation to determine whether to complete the two other NAVAUDSVC audits that required NIGHTS access and issue an audit suspension letter or a curtailment letter, as required by the NAVAUDSVC Handbook.



Results in Brief

Hotline Allegations Regarding the Actions of Department of the Navy Officials on the Naval Audit Service Audit of Alleged Sexual Assault Victims' Career Paths

Management Comments and Our Response (cont'd)

The Acting AUDGEN decided to curtail both audits. On January 31, 2018, the NAVAUDSVC issued a curtailment letter for one of the audits and closed the other audit without a curtailment letter because the NAVAUDSVC did not issue a formal announcement letter. We verified that the NAVAUDSVC took these actions. Therefore, this recommendation is closed. No further comments are required. Please see the Recommendations Table on the following page.

Recommendations Table

Management	Recommendation Resolved	Recommendation Closed
Secretary of the Navy	A.1	
Acting Auditor General of the Navy		E.1.

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

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



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

March 28, 2018


MEMORANDUM FOR SECRETARY OF THE NAVY
NAVAL INSPECTOR GENERAL
ACTING AUDITOR GENERAL, DEPARTMENT OF THE NAVY

SUBJECT: Hotline Allegations Regarding the Actions of Department of the Navy Officials
on the Naval Audit Service Audit of Alleged Sexual Assault Victims' Career Paths
(Report No. DODIG-2018-091)

We are providing this report for your information and use. We conducted this evaluation in accordance with the "Quality Standards for Inspections and Evaluations," published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency.

We considered management comments on a draft of this report when preparing the final report. Comments from the Secretary of the Navy and the Acting Auditor General conformed to the requirements of DoD Instruction 7650.03. Therefore, we do not require additional comments.

We appreciate the courtesies extended to the staff. Please direct questions to Carolyn R. Hantz at (703) 604-8877 (DSN 664-8877).


Randolph R. Stone
Deputy Inspector General
Policy and Oversight

Contents

Introduction

Objective.....	1
Background.....	1
Chronology of Significant Events.....	14

Finding A

The NAVAUDSVC's Independence for the Victims' Career Path Audit Was Not Impaired, but We Identified a Structural Independence Threat.....	26
Allegation.....	27
GAS Independence Standards.....	27
Senior Department of the Navy Officials Actions Did Not Impair Independence.....	28
Structural Threat to NAVAUDSVC Independence.....	33
Conclusion.....	37
Recommendation, Management Comments, and Our Response.....	38

Finding B

The AUDGEN Violated GAS and NAVAUDSVC Requirements for Issuing an Audit Report in a Timely Manner.....	39
Allegation.....	39
Guidance.....	39
Other Factors that Led to the Delay in Completing the Victims' Career Path Audit.....	40
OIG Determination Regarding the Reporting of the Denial of Access.....	51
Summary.....	52
NAVAUDSVC Corrective Action.....	52

Finding C

The DON-GC and the DON-DGC Did Not Mishandle the Management Inquiry.....	54
Allegation.....	54
Management Inquiry Background.....	54
The DON-OGC Legal Opinion Regarding NAVAUDSVC Access to NIGHTS.....	56
Actions After the Completion of the Management Inquiry.....	56
Summary.....	58

Contents (cont'd)

Finding D

The AUDGEN Replaced the Audit Team in an Effort to Complete the Audit	59
Allegation.....	59
Draft Coordination with the Chief of Naval Personnel and Audit Team Replacement.....	59
The DON-GC's Confirmed Commitment to Work Together.....	60
New Audit Director and New Team Assigned.....	61
Summary.....	61

Finding E

The NAVAUDSVC Did Not Issue Required Suspension Letters for Two Audits	62
Allegation.....	62
Hotline Programs Audit.....	62
Hotline Complaints in NIGHTS Related to Sexual Assault Audit.....	63
Audits Require NIGHTS Access for Completion	64
Curtailment and Suspension Letters Not Issued.....	65
Conclusion.....	66
Recommendation, Management Comments, and Our Response.....	66

Appendix A

Scope and Methodology.....	67
Use of Computer-Processed Data	68
Prior Coverage	68

Appendix B

DoD Instruction 7600.02 Updates.....	69
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Management Comments

Secretary of the Navy.....	70
Naval Audit Service.....	71

Acronyms and Abbreviations

.....	73
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Introduction

Objective

We conducted this evaluation to determine whether the actions of senior Department of the Navy (DON) officials violated Government Auditing Standards (GAS) and adversely impacted the independence of the Naval Audit Service (NAVAUDSVC) and its auditors. Specifically, we evaluated the following five allegations regarding Audit 2012-128, “Alleged Sexual Assault Victims’ Career Paths,” (referred to in this report as the Victims’ Career Path Audit).

- Allegation 1 - The actions of the Auditor General of the Navy (AUDGEN) and the DON Deputy General Counsel (DON-DGC) violated, and required auditors to violate, GAS independence standards for the organization and the auditors. See Finding A for additional details.
- Allegation 2 - The AUDGEN violated GAS and NAVAUDSVC requirements for timely reporting. See Finding B for additional details.
- Allegation 3 - The DON, Office of the General Counsel (DON-OGC), mishandled a “management inquiry,” conducted between December 11, 2015, and June 3, 2016, regarding the AUDGEN’s management of the Victims’ Career Path Audit. See Finding C for additional details.
- Allegation 4 - The AUDGEN removed an audit team as retribution for issuing the draft report to the Secretary of the Navy (SECNAV) without the AUDGEN’s approval. See Finding D for additional details.
- Allegation 5 - The AUDGEN and Deputy AUDGEN inappropriately did not pursue the completion of or issue the required curtailment letters for two audits. See Finding E for additional details.

See Appendix A for our scope and methodology.

Background

The DoD Office of Inspector General (DoD OIG) received a complaint alleging that the actions of senior DON officials adversely affected the independence of the NAVAUDSVC. The complainant identified actions of senior personnel from the NAVAUDSVC and DON-OGC that allegedly violated GAS during the NAVAUDSVC’s performance of the Victims’ Career Path Audit. The objective of that audit was “to determine whether or not those who reported to having been sexually assaulted, subsequently follow normal Navy career paths.”

This audit required access to information in the Naval Inspector General Hotline Tracking System (NIGHTS). NIGHTS is a database used by the Navy Office of

the Inspector General (NAVINSGEN) to track hotline records and requests for assistance received by the NAVINSGEN through both the DON Hotline and the Defense Hotline.

The audit was announced on February 3, 2012. However, the NAVINSGEN denied access to most of the information in NIGHTS. The NAVAUDSVC did not issue the audit report until August 10, 2017. During this time, the audit team was replaced, and two other NAVAUDSVC audits that required NIGHTS access were not completed. Furthermore, between December 11, 2015, and June 3, 2016, the DON-DGC conducted a management inquiry evaluating the management of the Victims' Career Path Audit.

Prior to March 19, 2013, the AUDGEN reported to Under SECNAV. Between March 19, 2013, and January 19, 2017, the AUDGEN reported through the DON, General Counsel (DON-GC) to SECNAV. On March 22, 2013, the Under SECNAV retired, which created a vacancy in the Office of the Under SECNAV. As a result, the SECNAV issued a series of memorandums that addressed the duties and responsibilities of the Under SECNAV. In these memorandums, the SECNAV assigned some of the Under SECNAV duties and responsibilities to the DON-GC. One of those responsibilities was that the AUDGEN was required to report through the DON-GC to the SECNAV. After January 19, 2017, the AUDGEN reported to the senior DON officials that were performing the duties and responsibilities of the Under SECNAV. One of these individuals was the head of a Navy component that was subject to the NAVAUDSVC audit. On December 4, 2017, the Under SECNAV was sworn in, and the AUDGEN reported directly to the Under SECNAV. See Finding A for an analysis of the AUDGEN's reporting structure and its conflict with GAS independence standards.

DON-OGC

The DON-OGC provides legal advice and guidance on legal issues of interest to the DON. It routinely provides legal advice to the SECNAV, the Under SECNAV, and the DON Assistant Secretaries.¹ The DON-GC leads the DON-OGC and is a Senate-confirmed, Presidential appointee who reports directly to the SECNAV.

NAVINSGEN

The NAVINSGEN's mission is to inspect, investigate, and inquire into any matters of importance to the DON.² The Naval Inspector General (Navy IG) leads the NAVINSGEN and is typically an O-9 (three-star) or O-8 (two-star) who reports directly to the SECNAV. The Navy IG operates the DON Hotline. The Defense and

¹ DON-OGC About Us. <http://www.secnav.navy.mil/OGC/Pages/About-Us.aspx#uno>.

² The NAVINSGEN mission statement. <http://www.secnav.navy.mil/ig/Pages/About%20Us/Mission.aspx>.

DON Hotlines provide confidential avenues for individuals who report allegations of wrongdoing pertaining to programs, personnel, and operations that fall under the purview of the DON. In addition, the Navy IG reviews Defense Hotline complaints when the DoD OIG refers them.

NAVAUDSVC

The NAVAUDSVC is the internal audit organization for the DON.³ According to its mission statement, its mission is to provide independent and objective audit services to assist DON leadership in assessing risk to improve efficiency, accountability, and program effectiveness.⁴ The NAVAUDSVC performs audits in a wide variety of areas, including contracting, information technology, manpower, financial management, health, energy, and safety. Auditors may also provide assistance in criminal investigations. The AUDGEN leads the NAVAUDSVC and is typically a member of the Senior Executive Service.⁵ The AUDGEN is the principal advisor to the SECNAV on audit related matters.

NAVAUDSVC Audit of Sexual Assault Victims' Career Path

On February 3, 2012, the NAVAUDSVC Assistant Auditor General-Manpower and Reserve Affairs (AAG-M&RA) announced the Victims' Career Path Audit. The announcement memorandum states that the objective of the audit was to "determine whether or not those who reported to having been sexually assaulted, subsequently follow normal Navy career paths."⁶

Between February 2012 and November 2012, the Victims' Career Path Audit team obtained and reviewed data from the Naval Criminal Investigative Service (NCIS) sexual assault cases. In November 2012, the auditors determined that they needed to obtain NIGHTS data for the audit.

Denial of Access

On November 8, 2012, the NAVAUDSVC requested access to the NIGHTS for the Victims' Career Path Audit. On January 24, 2013, the NAVINSGEN officially denied the NAVAUDSVC access to NIGHTS.

On October 11, 2017, the NAVINSGEN informed the NAVAUDSVC it could access the DON records in NIGHTS. The NAVINSGEN denial of access to the Victims' Career Path Audit team contributed significantly to the delay in the completion of the Victims' Career Path Audit and led to a reporting disagreement within the

³ According to GAS, an internal audit organization is an audit organization that is accountable to senior management and those charged with governance of the audited entity.

⁴ The NAVAUDSVC mission statement. <http://www.secnnav.navy.mil/navaudsvc/Pages/default.aspx>.

⁵ During the course of the Victims' Career Path Audit, from February 3, 2012 to August 10, 2017, there were two AUDGENs and one Acting AUDGEN. We do not differentiate between AUDGENs in the body of this report.

⁶ NAVAUDSVC announcement memorandum dated February 3, 2012.

NAVAUDSVC.⁷ We evaluated the efforts of the AUDGEN, Navy IG, and DON-OGC to resolve the denial of access and determined why it took nearly 5 years to do so. See Finding B for additional details.

NAVINGEN Justification for Denial of Access

The NAVINGEN stated that it would not release the names of individual complainants listed in NIGHTS without the complainant's consent. In a memorandum dated March 4, 2013, from the NAVINGEN to the AUDGEN, the NAVINGEN stated that NAVINGEN policy is not to release specific information about an individual complainant listed in NIGHTS without the complainant's consent. The NAVINGEN stated that it "has a legitimate need to protect the confidentiality of complainants and the integrity of Inspector General (IG) inquiries." The NAVINGEN referred to the Inspector General Act of 1978, DoD guidance, and NAVINGEN policies and procedures as the reason for protecting the confidentiality of complainants.

The NAVINGEN's March 4, 2013, memorandum did not refer to specific DoD guidance or NAVINGEN policy. However, we identified the following sections of the guidance as applicable to the March 4, 2013, memorandum.

Section 7, title 5, United States Code (U.S.C.), Appendix [2012], "Inspector General Act of 1978," states:

The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation.^[8]

DoD Instruction 7050.01, "Defense Hotline Program," December 17, 2007, states that DoD Component hotline coordinators should:

ensure that necessary controls are in place to provide maximum protection for the identity of all hotline users.

SECNAV Instruction 5370.5B, "Department of the Navy Hotline Program," November 24, 2004, states that:

[Navy] Inspector General personnel will protect the confidentiality of the complainant within the Inspector General Network at all stages of the Hotline process except when the identification of the complainant is required by law or judicial order.

⁷ The denial of access is not an independence impairment as defined by GAS. It is a scope impairment that should be reported in the scope and methodology section of an audit report.

⁸ The Inspector General Act applies to the DoD Inspector General, not specifically to the NAVINGEN.

AUDGEN and Navy IG Agreements

AUDGEN and Navy IG Agreement 1

On March 5, 2013, the AUDGEN first notified the Under SECNAV of the denial of access. On April 10, 2013, the AUDGEN met with the Navy IG to discuss access to NIGHTS. The original objectives of the Victims' Career Path Audit did not mention NIGHTS. Therefore, the Navy IG requested that the NAVAUDSVC clarify that access to NIGHTS was within the scope of the Victims' Career Path Audit. The Navy IG stated that this clarification would make it "easier for him to give [the NAVAUDSVC] access to NIGHTS." As a result, on April 11, 2013, the NAVAUDSVC reannounced the Victims' Career Path Audit clarifying that NIGHTS was within the scope of the Victims' Career Path Audit. At this time, the NAVAUDSVC not only clarified that NIGHTS was within the scope of the audit, but also expanded the scope of the audit with two additional objectives.⁹ The additional objectives required NAVAUDSVC to determine whether:

- NIGHTS contains any information pertaining to individuals who had reported sexual assault, alleged perpetrators, supervisory personnel, and others and
- sexual assault complaints were appropriately resolved.

On April 19, 2013, the Victims' Career Path Audit team, assuming it would be given access to NIGHTS, requested a meeting with the NAVINSGEN "to receive an orientation to NIGHTS." The NAVINSGEN verbally replied that the NAVAUDSVC needed to "stand by" on the access issue. During our interview, the Director, NAVINSGEN Hotline and Investigations Division, identified her concerns with the additional objectives that were added to the announcement letter. She stated the NAVINSGEN does not investigate sexual assault complaints. The NAVINSGEN refers sexual assault complaints to the appropriate investigative agency, such as NCIS, and the names of victims' and perpetrators may not be in NIGHTS. Therefore, the Director, NAVINSGEN Hotline and Investigations Division, was not convinced that searches of NIGHTS for the additional audit objectives would be beneficial.

On May 8, 2013, the Director, NAVINSGEN Hotline and Investigations Division, contacted the DoD OIG, Director, Defense Hotline, and requested his official position on auditor access to hotline records. On May 15, 2013, the Director, Defense Hotline, stated that auditors should not have unrestricted access to hotline records. On May 16, 2013, the Director, Defense Hotline, forwarded an e-mail from the DoD OIG OGC to the Director, NAVINSGEN Hotline and Investigations Division. In the e-mail, the DoD OIG OGC stated that access to DoD OIG information should be tightly controlled, with access limited to those with an established need to

⁹ During our interview, the AUDGEN stated that these objectives were added so that the NAVAUDSVC could have access to all of NIGHTS, beyond the victims' identities. We asked the former AUDGEN if he agreed with the added objectives. He stated that at the time, he agreed, but throughout the audit, he no longer agreed.

know for purposes of addressing the issues in the complaint. The DoD OIG OGC stated, “we are particularly concerned with protecting the identity of complainants, witnesses, and even subjects.” The DoD OIG OGC also stated that it was not aware of the DoD OIG granting unrestricted access to any of the DoD OIG databases or information, as the NAVAUDSVC had requested from the NAVINSGEN. At this time, neither the DoD OIG nor NAVINSGEN differentiated between access to the Defense Hotline and the DON hotline records.

AUDGEN and Navy IG Agreement 2

On June 3, 2013, the AUDGEN sent a memorandum to the SECNAV requesting that he grant the NAVAUDSVC access to NIGHTS. In response, on July 3, 2013, the DON-OGC mediated a discussion that led to an e-mail agreement between the NAVINSGEN and the NAVAUDSVC.¹⁰ The agreement required:

- each organization to designate an individual or individuals to conduct searches of NIGHTS;
- the designated NAVAUDSVC personnel to provide the designated NAVINSGEN personnel with the search terms;
- the NAVINSGEN and NAVAUDSVC representatives to sit side by side while the NAVINSGEN representative input the search terms;
- the NAVINSGEN and NAVAUDSVC to work together throughout every stage of the process;
- the search to be confined to 1,800 individuals, as a starting point, who alleged that they were victims of sexual assault that the NAVAUDSVC identified from review of NCIS records;
- the Navy IG and the AUDGEN to agree to any related searches, and any disputes would be raised to the SECNAV; and
- that the NAVAUDSVC not remove any materials produced from the searches from the NAVINSGEN offices without prior approval of the Navy IG or his designee.

On July 3, 2013, the DON, Principal Deputy General Counsel (DON-PDGC), sent an e-mail with the terms of this agreement to the AUDGEN and Navy IG. Both separately replied by e-mail that they agreed with the terms of this agreement.

On July 23, 2013, the NAVINSGEN provided the NAVAUDSVC with a list of all complainants, names, and case numbers in NIGHTS, including those unrelated to

¹⁰ According to the SECNAV Instruction 7510.7F, “Department of the Navy Internal Audit,” December 27, 2005, the AUDGEN will inform the Under SECNAV of the denial of access immediately upon determination that the issue cannot be resolved at a lower level. The subsequent SECNAV Instruction 7510.7G, January 12, 2017, states that when an auditor is denied full and unrestricted access, the situation should be promptly reported through the auditor’s chain of command to the AUDGEN and through command channels to the SECNAV within 15 workdays of the AUDGEN determining that the issue cannot be resolved at a lower level.

the Victims' Career Path Audit. On July 24 and 25, 2013, the NAVINSGEN requested that the list be destroyed because it included Privacy Act material inadvertently provided to the NAVAUDSVC that was potentially outside the scope of the audit. The NAVAUDSVC stated it would not destroy the July 23, 2013, list as it needed to be retained in the audit working papers. However, the NAVAUDSVC stated it would not use the list for purposes of the Victims' Career Path Audit.

On July 25, 2013, the NAVAUDSVC requested to move forward with the July 3, 2013, agreement. On August 1, 2013, in an e-mail from the NAVINSGEN to the NAVAUDSVC, the NAVINSGEN denied the NAVAUDSVC access to NIGHTS until it agreed to destroy the July 23, 2013, list. This resulted in additional mediation by the DON-PDGC, who proposed the use of a memorandum of agreement to document the previous July 3, 2013, e-mail agreement between the AUDGEN and the Navy IG. On multiple occasions, between August and October 2013, the AUDGEN, the Navy IG, and the DON-GC discussed the NIGHTS denial of access and the July 23, 2013, list.

AUDGEN and Navy IG Agreement 3

On October 21, 2013, the Navy IG and AUDGEN reached another agreement regarding access to NIGHTS. The agreement required:

- each organization to designate an individual or individuals to conduct searches of NIGHTS;
- the designated NAVAUDSVC personnel to provide the designated NAVINSGEN personnel with the search terms;
- the NAVINSGEN and NAVAUDSVC representatives to sit side by side while the NAVINSGEN representative input the search terms;
- the NAVINSGEN and NAVAUDSVC to work together throughout every stage of the process;
- the search to be confined to 1,450 individuals, as a starting point, who alleged that they were victims of sexual assault that the NAVAUDSVC identified from review of NCIS records;
- related searches may be necessary and will be conducted cooperatively by the designated representatives;
- the NAVAUDSVC to not remove any materials produced from the searches from the NAVINSGEN offices without prior approval of the Navy IG or his designee and any material removed would be protected in accordance with NAVAUDSVC procedures;
- the audit to be performed in accordance with GAS; and
- any unresolved disagreements to be raised to the SECNAV for resolution.

The NAVAUDSVC agreed on October 21, 2013, to delete or return copies of the July 23, 2013 list.

NAVAUDSVC Victims' Names Search of NIGHTS

More than 1 year after the initial request for NIGHTS access, on December 19, 2013, the NAVINSGEN performed a search of NIGHTS while the NAVAUDSVC observed.¹¹ In order to perform the search, the NAVAUDSVC provided the NAVINSGEN a list of the 1,465 victims' names in the audit universe.¹² NAVINSGEN then queried the NIGHTS database for the victims' names as identified by the NAVAUDSVC. The Victims' Career Path Audit team called this a limited search for the following reasons.

- The NAVAUDSVC did not query the system themselves. Instead, the NAVINSGEN performed the search with the auditors sitting side by side, pursuant to the agreements made between the Navy IG and AUDGEN.
- The NAVINSGEN did not allow the auditors to search variations of names, such as J. Doe versus John Doe. The NAVAUDSVC wanted to search variations of names because, when submitting a complaint, complainants are not required to use their legal names. During our interview, the Director, NAVINSGEN Hotline and Investigations Division, stated that she was concerned that the NAVAUDSVC could request infinite name variations. For instance, the name variations the Director provided included John, Jon, and J. Doe. The Director was concerned that the NAVINSGEN could perform limitless searches in NIGHTS based on 1,465 victims' names.

Additional NIGHTS Search Request and Denial

From February 10 to March 5, 2014, the NAVAUDSVC audit team made a series of requests to the NAVINSGEN to allow its auditors to perform additional searches on the names of alleged perpetrators and supervisory personnel, in accordance with the objectives in the April 11, 2013, announcement memorandum. The NAVINSGEN initially asked for clarification regarding the request and then did not respond to these requests. The Director, NAVINSGEN Hotline and Investigations Division, as previously discussed, stated that these searches were outside the scope of the original audit objective of determining whether victims followed normal Navy career paths.

On March 24, 2014, the AUDGEN delayed the fieldwork necessary to complete the added objectives until the initial audit objective was completed and the denial of access was resolved.

¹¹ This was the side-by-side search agreed upon October 21, 2013.

¹² The NAVAUDSVC established the audit universe through a review of NCIS sexual assault case files. Specifically, the NAVAUDSVC identified the names of 1,465 Navy enlisted service members who made unrestricted sexual assault reports to NCIS between FYs 2007 and 2011 and had their cases closed on or before June 20, 2012.

Preliminary Victims' Career Path Audit Status Briefing

On September 26, 2014, the NAVAUDSVC audit team presented a status briefing to the AUDGEN. The briefing slides presented the preliminary conclusions of the initial objective regarding victims' career paths. The briefing slides also stated that the next audit step was to obtain the necessary data to address the remaining two objectives regarding (1) perpetrators and supervisors and (2) the resolution of sexual assault complaints in NIGHTS.

Also at this time, DoD Instruction 7600.02, "Audit Policies," April 27, 2007, was in effect. This version of the DoD Instruction did not address auditor access to hotline records. On October 16, 2014,¹³ the DoD Instruction 7600.02 was updated and inadvertently included the words "hotline records" in the following procedures:

DoD audit organizations must have full and unrestricted access to all personnel, facilities, records, reports, audits, reviews, *hotline records*, databases, documents, papers, recommendations, or other information or material related to accomplishing an audit objective when requested by an auditor with proper security clearance. [Italics added.]

On November 24, 2014, the Victims' Career Path Audit team held an exit conference with the Navy IG to discuss the results of the original objective of the Victims' Career Path Audit and the preliminary audit results of the search performed on December 19, 2013. At this briefing, the Victims' Career Path Audit team requested that the Navy IG promptly provide the NAVAUDSVC with "full, unrestricted, and unfettered" access to NIGHTS, as required by DoD Instruction 7600.02. Further, the team informed the Navy IG that:

[i]n accordance with Government Accountability Office's Generally Accepted Government Auditing Standards, the audit report will describe constraints imposed on the audit approach by information limitation and scope impairments, including denials and excessive delays to NIGHTS records.

At the exit conference, the Navy IG indicated that "he was ready to entertain the idea of another data request" from NAVAUDSVC regarding the two additional objectives. The AAG-M&RA stressed that the auditors would not agree to anything less than full and unrestricted access. On November 25, 2014, the NAVINSGEN contacted the NAVAUDSVC to arrange a meeting to discuss the way forward.

¹³ As discussed in the DoD IG Guidance Regarding Auditor Access to NIGHTS section of this report.

NAVAUDSVC Pursuit of Full and Unrestricted NIGHTS Access

On December 11, 2014, the audit team met with the NAVINSGEN and again pursued full and unrestricted access of NIGHTS. However, at this meeting, the Director, NAVINSGEN Hotline and Investigations Division, stated that she could not “give the team access to the entire system to protect the integrity of the system.” The NAVAUDSVC working papers included a statement from the Director, NAVINSGEN Hotline and Investigations Division, that people “file a complaint in NIGHTS for a certain reason, and that is not for an audit.” After the meeting, the AAG-M&RA contacted the Navy IG and requested that he decide whether to give the NAVAUDSVC full and unrestricted access to NIGHTS.

On January 30, 2015, after a meeting with the Navy IG, the AAG-M&RA sent a follow-up e-mail to him in which he summarized the results of the earlier meeting. The Navy IG acknowledged receipt of this e-mail.

The AAG-M&RA stated that:

[t]his morning you indicated you were aware of [the denial of access], and that you were working with your staff on it. Thank you. I am asking that you promptly take whatever action is necessary to assure that the auditors are provided “full and unrestricted access” in accordance with [SECNAV Instruction] 7510.7F.^[14]

On February 26, 2015, the AAG-M&RA notified the Navy IG of his intent to notify the SECNAV if resolution was not achieved in 15 workdays. On March 25, 2015, the AAG-M&RA sent the draft report to the Chief of Naval Personnel by e-mail with a copy to the SECNAV and other senior DON officials.¹⁵ According to the e-mail, the purpose of the draft report was to provide the Chief of Naval Personnel with the audit recommendations and provide the other senior DON officials with an opportunity to discuss their views, concerns, and suggestions prior to issuance of the official draft report. The AAG-M&RA sent this draft report without notifying the AUDGEN or obtaining AUDGEN approval.¹⁶

The March 25, 2015, draft report identified the denial of access as a scope impairment, but not as an audit finding.¹⁷ The draft report included a section that stated that the denial of access prevented the Victims’ Career Path Audit team from addressing the two additional objectives regarding the perpetrators and supervisors and the resolution of sexual assault complaints in NIGHTS. The

¹⁴ SECNAV Instruction 7510.7F, “Department of the Navy Internal Audit,” December 27, 2005.

¹⁵ Other senior DON officials include the DON-GC, Assistant SECNAV, Manpower and Reserve Affairs, Department of the Navy, Inspector General, Director of the NCIS, and the Director, Sexual Assault Prevention and Response Office.

¹⁶ The NAVAUDSVC Handbook states a Discussion Draft Report does not require front office approval prior to release by the AAG/Principle Director.

¹⁷ A scope impairment is a restriction on the applicability of an auditor’s report that may arise from the inability to obtain sufficient, appropriate evidence.

draft report also stated that the AUDGEN was preparing a notification for the SECNAV regarding the denial of access and that the Victims' Career Path Audit team would address the two additional objectives in a separate audit report.

DoD IG Guidance Regarding Auditor Access to NIGHTS

On March 27, 2015, the Navy IG sent a memorandum to the DoD IG that identified conflicting DoD guidance and requested assistance in determining whether the NAVAUDSVC should have access to NIGHTS. Specifically, the Navy IG stated that the following guidance was conflicting.¹⁸

- The DoD OIG Director, Defense Hotline, memorandum, "Protection of Identity of Inspector General Sources of Information," February 25, 2009, "prohibit[ed] hotline personnel from disclosing the identity of individuals who submit a complaint or provide information to the Defense Hotline from disclosure outside the Hotline without the individual's consent or the Director, Defense Hotline's determination that disclosure is otherwise unavoidable in order to address the matter."
- DoD Instruction 7600.02, October 16, 2014, stated that auditors should have full and unrestricted access to hotline records.
- Draft DoD Instruction 5106.05, "Defense Inspector General Program," was in circulation for comment and stated "Defense IGs shall protect a complainant's identity unless the IG determines that such disclosure is unavoidable . . ."

The Navy IG explained that he proposed adding the following language to the SECNAV Instruction 5430.7Q, "Assignment of Responsibilities and Authorities in the Office of the Secretary of the Navy," August 17, 2009.

NAVINSGEN, NCIS, and NAVAUDSVC personnel shall be deemed to be functioning within a single entity performing IG functions described in the Inspector General Act of 1978.

The Navy IG explained that unless the DoD IG disagreed, and if this language was included in SECNAV Instruction 5430.7Q, it was his intention to allow NAVAUDSVC auditors access to the identity of all individuals mentioned in NIGHTS.

On May 4, 2015, the DoD OIG issued a memorandum that stated that DoD Instruction 7600.02 inadvertently included hotline records and databases among information to which auditors should have full and unrestricted access. According to the DoD OIG memorandum, the inclusion of hotline records conflicted with the Inspector General Act of 1978. The DoD OIG memorandum stated that hotline records and databases include sensitive information, such as names of

¹⁸ We reviewed each of the guidance documents that the Navy IG identified in his memorandum to the DoD IG and determined that the Navy IG accurately portrayed the contents of these documents.

complainants and informants, the identity of which should not be disclosed without consent of the individual or unless the IG has determined disclosure is unavoidable during the course of an investigation. The DoD IG stated the Instruction would be updated, as it conflicted with the Inspector General Act of 1978, which states:

The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation.

On March 15, 2016, DoD Instruction 7600.02 was updated to state:

DoD audit organizations must have full and unrestricted access unless access is precluded or limited by law, regulation, or DoD policy, to all personnel facilities, records, reports, audits, reviews, database, documents, papers, recommendations, and other information or material related to accomplishing an announced audit objective when requested by an auditor with proper security clearance.

The DON-OGC Legal Opinion on Access to NIGHTS

In a June 2, 2016, memorandum, the DON-OGC issued a legal opinion regarding NAVAUDSVC's access to NIGHTS. The DON-OGC determined that the NAVINSGEN is not directly governed by the terms and restrictions of the Inspector General Act of 1978. Instead, the NAVINSGEN was established under a separate statute, 10 U.S.C. § 5020 (1986). However, when the NAVINSGEN performs tasks at the direction of the DoD OIG, such as execution of the Defense Hotline, it is governed by the Inspector General Act of 1978.

According to the DON-OGC's legal opinion, the Inspector General Act of 1978 does not prohibit the NAVINSGEN from disclosing information from hotline records that are received through the DON Hotline. The memorandum further stated that DoD Instruction 7050.01 and SECNAV Instruction 5370.5B contain provisions pertaining to the protection of hotline complainants and users. In a May 23, 2016, e-mail to the DON-DGC, the DoD OIG OGC stated it had no legal objection to the DON-OGC memorandum.

NIGHTS Denial of Access Resolution

On July 12, 2016, the DON-GC issued the "Sexual Assault Prevention and Response," policy memorandum directing NAVINSGEN to grant NAVAUDSVC access to the DON Hotline records in NIGHTS to complete the Victims' Career Path Audit. The policy also stated that the NAVAUDSVC could not have access to Defense Hotline records in NIGHTS.

In response to the DON-GC's policy decision, the NAVINSGEN initiated actions to segregate the DON Hotline and Defense Hotline records in NIGHTS. To accomplish this, NIGHTS required a software update to segregate the DON Hotline and Defense Hotline records. The update took a year to build, test, and approve.¹⁹

On August 10, 2017, the NAVAUDSVC issued the Victims' Career Path Audit report with the denial of access reported as a scope impairment that prevented the auditors from addressing the additional two objectives. In an October 11, 2017, e-mail, the NAVINSGEN informed the NAVAUDSVC that it could access the DON Hotline records in NIGHTS.

¹⁹ The NIGHTS update was temporarily delayed because the NAVINSGEN transferred NIGHTS server and software managers from Pensacola, Florida, to New Orleans, Louisiana.

Chronology of Significant Events

The table below lists a chronology of key events relevant to this evaluation. Although this table does not contain every event, it provides a general timeline of key events that are relevant to the allegations evaluated.

Table. Chronology of Events

Date	Events
February 3, 2012	The AAG-M&RA announced the Victims' Career Path Audit.
February 2012-November 2012	Auditors obtained and reviewed data from NCIS sexual assault case files.
November 8, 2012	The NAVAUDSVC initiated coordination with the NAVINSGEN to obtain access to NIGHTS.
November 26, 2012	The Director, Hotline and Investigations Division, indicated concern with releasing hotline records to the NAVAUDSVC.
January 24, 2013	The NAVINSGEN Audit Liaison officially denied access to NIGHTS.
January 30, 2013	The NAVAUDSVC sent a memorandum to the Director, NAVINSGEN Hotline and Investigations Division, that requested access to NIGHTS.
January 31, 2013	The NAVINSGEN Audit Liaison verbally reaffirmed the denial of access to NIGHTS.
March 4, 2013	The DON, Deputy Inspector General, issued a memorandum to the AUDGEN that denied access to NIGHTS.
March 5, 2013	The AUDGEN and AAG-M&RA informed the Under SECNAV of the denial of access during a status update meeting.
March 19, 2013	The SECNAV issued a memorandum establishing the duties and responsibilities of the Under SECNAV in preparation for the retirement of the Under SECNAV on March 22, 2013. In this memorandum, the SECNAV stated that the AUDGEN would report to SECNAV through the DON-GC.
March 22, 2013	The Under SECNAV retired.
April 10, 2013	The Navy IG requested that the AUDGEN reannounce the audit with objectives that made it clear that the access to NIGHTS was within the scope of the Victims' Career Path Audit.
April 11, 2013	The AAG-M&RA issued a second announcement letter for the Victims' Career Path Audit. The announced objectives included two additional objectives.

Date	Events
April 15, 2013	The AUDGEN informed the DON-GC of the NIGHTS denial of access.
April 19, 2013	NAVUDSVC requested to meet with the NAVINSGEN to receive an orientation to NIGHTS.
May 8, 2013	The Director, NAVINSGEN Hotline and Investigative Division, coordinated with the Director, Defense Hotline to determine whether access to NIGHTS should be granted to NAVAUDSVC.
May 15, 2013	The Director, Defense Hotline, responded to the NAVINSGEN that auditors should not have unrestricted access to Hotline records.
May 16, 2013	The Director, Defense Hotline, forwarded an e-mail from the DoD OIG OGC to the Director, NAVINSGEN Hotline and Investigations Division. The DoD OIG OGC stated that access to DoD OIG information should be tightly controlled with access limited to those with an established need to know for purposes of addressing the issues in the complaint.
June 3, 2013	The AUDGEN sent a memorandum to the SECNAV to request access to NIGHTS.
July 3, 2013	The AUDGEN, DON-PDGC, and the Navy IG reached an oral agreement and identified terms for performing the search. On July 3, 2013, the DON-PDGC documented the terms of the agreement in an e-mail. Then, both the AUDGEN and Navy IG replied separately by e-mail that they agreed with the terms of the agreement.
July 3, 2013	The AUDGEN withdrew the request to the SECNAV to grant access to NIGHTS.
July 23, 2013	The NAVINSGEN provided the NAVAUDSVC with a list of all complainants, names, and case numbers in NIGHTS including those unrelated to the Victims' Career Path Audit.
July 24-25, 2013	<p>The NAVINSGEN requested that the July 23, 2013, list be destroyed because it included Privacy Act material that was inadvertently provided to the NAVAUDSVC and was potentially outside the scope of the audit. The NAVAUDSVC stated it would not destroy the July 23, 2013, list, because the list needed to be retained in the audit working papers. However, the NAVAUDSVC would not use it for the Victims' Career Path Audit.</p> <p>On July 25, 2013, the NAVAUDSVC requested to move forward with the July 3, 2013, agreement.</p>
August 1, 2013	The NAVINSGEN denied the request to begin searching NIGHTS.
September 5, 2013	A new Navy IG was assigned.

Date	Events
September 6, 2013	The DON-PDGC proposed the use of a memorandum of agreement between the NAVINSGEN and NAVAUDSVC to document the agreement made on July 3, 2013.
October 21, 2013	<p>The Navy IG notified the Under SECNAV, the DON-GC, and other interested parties of the memorandum of agreement reached with the AUDGEN that provided access to NIGHTS. The agreement included similar stipulations as the agreement reached on July 3, 2013.</p> <p>The NAVAUDSVC agreed to delete or return copies of the July 23, 2013 list.</p>
December 19, 2013	The NAVAUDSVC in conjunction with NAVINSGEN performed a search of NIGHTS. The search reviewed all 1,465 victims' names in the audit universe, but did not include the names of perpetrators or supervisory personnel.
January 3, 2014	The AUDGEN retired. The Deputy AUDGEN was appointed as the Acting AUDGEN.
January 13, 2014	The SECNAV issued another memorandum that stated that the AUDGEN would report to the SECNAV through the DON-GC.
February 10 – March 5, 2014	The NAVAUDSVC made a series of requests to the NAVINSGEN to obtain access to perpetrators' and supervisory personnel's information in NIGHTS.
March 18, 2014	The AUDGEN requested through an e-mail that the Navy IG allow the NAVAUDSVC to conduct the search of perpetrators' and supervisory personnel's information in NIGHTS.
March 24, 2014	The AUDGEN delayed fieldwork on additional objectives of the Victims' Career Path Audit until the original objective was completed.
September 8, 2014	The NAVAUDSVC announced the Hotline Programs Audit. The objective was to verify that the DON Hotline Programs were operating as intended.
September 26, 2014	The AAG-M&RA provided a status brief to the Acting AUDGEN that identified the results of audit fieldwork for original objective.
October 16, 2014	<p>The DoD Instruction 7600.02 was updated and stated:</p> <p>DoD audit organizations must have full and unrestricted access to all personnel, facilities, records, reports, audits, reviews, hotline records, databases, documents, papers, recommendations, or other information or material related to accomplishing an audit objective when requested by an audit with proper security clearance.</p>

Date	Events
October 24, 2014	The AAG-M&RA e-mailed the Navy IG and requested to schedule an exit conference to discuss the results of the first objective and the NIGHTS denial of access.
November 24, 2014	The NAVAUDSVC provided the Navy IG an exit conference. At the exit conference, the NAVAUDSVC presented preliminary results for original objective and identified the denial of access to NIGHTS as a scope impairment that prevented the completion of additional objectives.
November 25, 2014	NAVINGEN contacted the NAVAUDSVC to arrange a meeting to discuss the way forward.
December 11, 2014	The NAVAUDSVC met with the Director, NAVINGEN Hotline and Investigations Division, who did not provide full and unrestricted access to NIGHTS. As a result, the AAG-M&RA requested the Navy IG grant full and unrestricted access to NIGHTS.
January 29, 2015	The Audit Director conducting the Hotline Programs Audit documented that the NAVINGEN would not provide data requested until a resolution was reached regarding NAVAUDSVC access to NIGHTS data.
January 30, 2015	The AAG-M&RA met with the Navy IG to discuss access to NIGHTS and requested full and unrestricted access.
February 26, 2015	The AAG-M&RA notified the Navy IG of his intent to notify the SECNAV of the continued denial of access.
March 25, 2015	The AAG-M&RA provided the Chief of Naval Personnel a draft report for the Victims' Career Path Audit with a copy to the SECNAV and other senior DON officials.
March 26, 2015	The AUDGEN e-mailed the DON-GC. He stated that he and the Navy IG are working together on a permanent solution to the hotline access issue. The AUDGEN stated that he regrets that the AAG-M&RA included the SECNAV on the draft coordination; however, he expressed that this would be a good time to reach a permanent solution.
March 27, 2015	The Navy IG informed the AUDGEN that he had requested the assistance of DoD OIG and requested the Hotline Programs Audit be postponed until the completion of the Victims' Career Path Audit.

Date	Events
March 27, 2015	The Navy IG informed the Under SECNAV and DON-GC of the ongoing denial of access to NIGHTS. He stated that the NAVAUDSVC and NAVINSGEN are attempting to operate within the existing guidance applicable to existing business lines. Further, the Navy IG had requested the assistance of the DoD OIG and that the NAVAUDSVC and NAVINSGEN were working together to update the necessary SECNAV instructions to accurately reflect the existing guidance.
March 27, 2015	The Navy IG sent a memorandum to the DoD IG regarding “DoD Component Auditor Access to Hotline Records.” The Navy IG requested assistance reconciling the provisions of conflicting guidance regarding auditor access to hotline records.
March 31, 2015	<p>The AUDGEN informed the NAVAUDSVC that he would honor the previous agreements regarding auditor access to NIGHTS that were made by the previous AUDGEN, the Navy IG, and DON-PDGC.</p> <p>In addition, the AUDGEN assigned the auditors performing the Hotline Programs Audit to complete the additional objectives of the Victims’ Career Path Audit. As a result, the Hotline Programs Audit was suspended.</p>
April 1, 2015	The AAG-M&RA sent an e-mail to the DON-GC identifying concerns with “negotiated” access to NIGHTS that resulted from the AUDGEN’s and Navy IG’s previous agreements on July 3, 2013, and October 21, 2013, the removal of the audit team, and the deferral of a second audit
April 3, 2015	The DON-GC confirmed the Navy IG’s and AUDGEN’s commitment to work together to identify an access resolution that would allow auditors to comply fully with the audit standards and ensure audit independence. Further, the DON-GC reaffirmed the AUDGEN’s concern that the inability of the NAVINSGEN and NAVAUDSVC teams to work together had endangered the ability of the DON to complete this important audit.
April 21, 2015	The second audit team began work to address the additional objectives of the Victims’ Career Path Audit under a new audit title and number: Hotline Complaints in NIGHTS Related to Sexual Assault Audit (referred to in this report as the Hotline Complaints in NIGHTS Audit).

Date	Events
May 4, 2015	The DoD OIG issued a memorandum to the Navy IG regarding DoD and component auditor access to hotline records and other matters. According to the DoD OIG, DoD Instruction 7600.02, October 16, 2014, inadvertently included hotline records and databases among information to which auditors have full and unrestricted access. The DoD OIG stated that the Instruction would be updated as it conflicts with the Inspector General Act of 1978.
May 15, 2015	The Navy IG was assigned.
June 10, 2015	The audit team members assigned to Hotline Complaints in NIGHTS Audit identified for the first time its inability to reach agreement between the NAVINSGEN, NAVAUDSVC, and NCIS when determining the terms for disclosure between the three organizations.
August 27, 2015	The AAG-M&RA provided a draft report of audit for the Victims' Career Path Audit to the AUDGEN for review and approval. The draft report included an audit finding addressing the NAVINSGEN denial of access to NIGHTS.
September 16, 2015	The Audit Director for the Hotline Complaints in NIGHTS Audit documented in the NAVAUDSVC Information Management System that he made multiple requests to the AAG, Energy, Installations, and Environment to meet and resolve the NIGHTS denial of access.
September 25, 2015	The audit team assigned to perform the Hotline Complaints in NIGHTS Audit were unable to reach an access agreement between the NAVAUDSVC, NAVINSGEN, and NCIS. As a result, the NAVAUDSVC suspended the Hotline Complaints in NIGHTS Audit.
October 1, 2015	The AUDGEN sent an e-mail informing the AAG-M&RA that he would not approve the draft report as written due to the May 4, 2015, DoD OIG memorandum. The AUDGEN requested the audit finding related to the denial of access be deleted and replaced with a paragraph stating that the NAVAUDSVC was denied access and ultimately the DoD IG upheld that denial based on provisions of the Inspector General Act. The AUDGEN further stated that there was no basis for the audit finding or recommendations.

Date	Events
October 1-26, 2015	A series of e-mails exchanged between the AUDGEN and AAG-M&RA revealed a difference in interpretation of the May 4, 2017, DoD OIG memorandum. Specifically, the AUDGEN deemed the memorandum as upholding the denial of access, but the AAG-M&RA interpreted the memorandum to mean that the auditors could have access with the consent of the complainant.
November 1, 2015	The Acting AUDGEN was appointed as the AUDGEN.
November 6, 2015 and December 11, 2015	The AAG-M&RA provided a draft report for the Victims' Career Path Audit to the SECNAV. In the e-mail coordination, the AAG-M&RA presented concerns regarding the denial of access to NIGHTS and the AUDGEN's management of the Victims' Career Path Audit.
December 11, 2015	The DON-GC appointed the DON-DGC to conduct a management inquiry into the concerns presented by the AAG-M&RA in his e-mails to SECNAV on November 6, 2015, and December 11, 2015.
December 14, 2015	The DON-DGC informed the AAG-M&RA through e-mail that he was assigned to look into the concerns that the AAG-M&RA raised in the November 6, 2015, e-mail to the SECNAV.
December 15, 2015	The AAG-M&RA e-mailed the DON-DGC and inquired as to whether the SECNAV had directed the AUDGEN to issue the draft report of audit as written without further delay.
December 16, 2015	The DON-DGC replied that he was directed to look into the concerns that the AAG-M&RA raised in the November 6, 2015, e-mail to the SECNAV. He stated his review was not complete and the SECNAV had not directed the AUDGEN issue the audit report.
December 22, 2015	The DON-DGC met with the AAG-M&RA to discuss his concerns. The DON-DGC documented in his record of the interview that the AAG-M&RA wanted him to separate the management inquiry into two parts to ensure the audit report would be issued promptly. The AAG-M&RA requested that the first part address the issuance of the audit report and the second part address his other concerns regarding the AUDGEN's management of the Victims' Career Path Audit.
January 10, 2016	The AAG-M&RA e-mailed the DON-DGC and inquired whether the SECNAV had directed the AUDGEN to issue the draft audit report as written without further delay.

Date	Events
January 11, 2016	The DON-DGC sent an e-mail to the AAG-M&RA and explained that he was still conducting the management inquiry to address the AAG-M&RA's concerns. In the e-mail, the DON-DGC provided the AAG-M&RA a summary of the meetings he had conducted and stated he was working the management inquiry in a diligent manner.
January 13, 2016	<p>The AAG-M&RA replied to the DON-DGC and stated that he did not see an answer to his question as whether a recommendation was made to the SECNAV regarding the issuance of the Victims' Career Path Audit report. The AAG-M&RA stated that when he met with the DON-DGC on December 22, 2015, he requested that issuance of the report be separated from the other concerns so that the report could be issued as soon as possible.</p> <p>The AAG-M&RA closed his e-mail stating that, "[i]f I am not able to have a decision from [the SECNAV] about the issuance of the audit report in the very near future, I will be obligated to explore alternatives."</p>
January 14, 2016	The DON-DGC, requested a meeting with the AUDGEN and AAG-M&RA to discuss the draft report of audit.
January 15, 2016	The AUDGEN informed the DON-DGC, that he would provide the verbiage that would make the report acceptable for issuance.
January 15-26, 2016	The AUDGEN and DON-DGC exchanged e-mails regarding the AUDGEN's update of the draft report. The AUDGEN indicated that he received assistance from the NAVAUDSVC Director of Policy and NAVAUDSVC editors.
January 27, 2016	The AUDGEN provided the DON-DGC with a draft report that addressed the denial access issue in the Audit Results section. This draft report provided a timeline of events and guidance, identified the denial of access as a scope impairment that prevented the auditors from complying with GAS, and did not include recommendations directed to the SECNAV.
January 28, 2016	The DON-DGC e-mailed the AUDGEN revised draft report to the AAG-M&RA for review and consideration.

Date	Events
January 29, 2016	<p>The AUDGEN, DON-DGC, and AAG-M&RA met to discuss the AUDGEN-revised draft report.</p> <p>The DON-DGC indicated that the three met for several hours to review the language. He attempted to serve as a mediator. The DON-DGC stated that the AAG-M&RA was not willing to change a single word in the document and as a result, a compromise was not reached.</p>
February 8, 2016	<p>The DON-DGC coordinated with the DoD OIG and the DON-OGC to determine whether the current DoD IG agreed with the opinion issued on May 4, 2015.</p>
March 7, 2016	<p>The AAG-M&RA e-mailed the SECNAV and identified his concern that the draft report was not issued and identified an additional concern that the DON-DGC, removed an audit finding and three recommendations from the unissued draft audit report.</p>
March 9, 2016	<p>The DON-GC, responded to the AAG-M&RA on behalf of the SECNAV with a status of the management inquiry.</p>
March 15, 2016	<p>The DoD Instruction 7600.02 was updated and states:</p> <p style="padding-left: 40px;">DoD audit organizations must have full and unrestricted access, unless access is precluded or limited by law, regulation, or DoD policy, to all personnel facilities, records, reports, audits, reviews, database, documents, papers, recommendations, and other information or material related to accomplishing an announced audit objective when requested by an auditor with proper security clearance.</p>
March 22, 2016	<p>An Under SECNAV was appointed.</p>
March 25, 2016	<p>The SECNAV issued a memorandum on March 25, 2016, addressing the Under SECNAV's duties and responsibilities. In this memorandum, the SECNAV kept the AUDGEN reporting to the SECNAV through the DON-GC.</p>
April 27, 2016 – May 17, 2016	<p>The AAG-M&RA e-mailed the Chief of Staff to the SECNAV and requested a face-to-face meeting with the SECNAV.</p> <p>According to the e-mail exchange, the Chief of Staff to the SECNAV offered to meet with the AAG-M&RA; however, the AAG-M&RA was unable to arrange a meeting due to the Chief of Staff's schedule.</p>

Date	Events
May 2, 2016	The DON-DGC coordinated the legal opinion regarding NAVAUDSVC access to NIGHTS with the DoD OIG OGC.
June 2, 2016	The DON-OGC documented the legal opinion regarding access to the hotline records in NIGHTS.
June 3, 2016	The DON-DGC completed and signed the management inquiry to address concerns raised by the AAG-M&RA to the SECNAV on November 6 and December 11, 2015.
June 6, 2016	The DON-DGC provided the results of the management inquiry to the AUDGEN and Navy IG.
June 20, 2016	The AAG-M&RA requested that the Chief of Staff inform the SECNAV that if the draft report was not issued as written by the end of June 2016, he would proceed outside the DON.
June 29, 2016	The DON-DGC met with the AAG-M&RA to discuss the results of the management inquiry. The DON-DGC discussed the difference of access to the DON Hotline and Defense Hotline records. The DON-DGC explained that the DON-GC would issue a memorandum with the details of the access policy decision.
July 12, 2016	The DON-GC issued a memorandum to the Navy IG and the AUDGEN. The memorandum provided clarification of the difference between Defense Hotline and DON Hotline records. The DON-GC, directed the Navy IG to grant auditor access to the DON Hotline records to complete the audit. However, the Navy IG should not disclose Defense Hotline records. The DON-GC provided additional guidance for Defense and DON Hotline records that are comingled in NIGHTS.
August 5, 2016	The AAG-M&RA provided the AUDGEN a draft report in PDF format, which included the memorandum sent by DON-GC on July 12, 2016. The AUDGEN provided the Deputy AUDGEN through e-mail a copy of the draft report.
August 6, 2016	The Deputy AUDGEN reviewed the audit report and provided comments to the AUDGEN.
August 8, 2016	The Deputy AUDGEN e-mailed the AUDGEN and stated that she would “lay out” how the audit objectives and scope impairment should be presented in the report.
August 12 -18, 2016	The Deputy AUDGEN, Director, Policy and Oversight, and Information Technology, NAVAUDSVC Legal Counsel, and AUDGEN worked on the revision of the draft report.
August 23, 2016	The AAG-M&RA e-mailed the AUDGEN to determine whether the draft report had been approved.

Date	Events
August 26, 2016	The AUDGEN responded to the AAG-M&RA that he would not approve the report as written and directed the AAG-M&RA to comply with the guidance issued by the DON-OGC on July 12, 2016.
January 2, 2017	The DoD IG received an e-mail detailing the allegations in this review.
January 3, 2017	The AAG-M&RA retired. An Acting AAG-M&RA was appointed.
January 12, 2017	<p>SECNAV Instruction 7510.7G, "Department of the Navy Internal Audit," January 12, 2017, was updated and states that:</p> <p>unless access is precluded or limited by law, regulation, or DoD policy, DON auditors must be granted full and unrestricted access to all personnel, facilities, records, reports, databases, documents, or other DON information or material requested that the AUDGEN deems necessary to accomplish an announced audit objective.</p>
January 19, 2017	In conjunction with the inauguration of the President, the Deputy Under Secretary of Defense issued a memorandum that assigned the Deputy Under SECNAV/Deputy Chief Management Officer to perform the duties and responsibilities the Under SECNAV.
January 20, 2017	The DON-GC retired, and the DON-PDGC was appointed as the Acting DON-GC.
January 31, 2017	The AUDGEN retired. An Acting AUDGEN was appointed.
February-May 2017	The NAVAUDSVC continued to disagree internally about the reporting of the denial of access in the Victims' Career Path Audit report.
February 9, 2017	The NAVAUDSVC Director, Policy, Oversight, and Information Technology was appointed to update the audit report with the verbiage the Acting AUDGEN viewed appropriate for report issuance.
February 16, 2017	The Acting AUDGEN removed the Acting AAG-M&RA and the Audit Director from the audit. The Acting AUDGEN assigned the Director, Policy, Oversight, and Information Technology as the lead for completing the Victims' Career Path Audit report.
February 17, 2017	The Acting SECNAV directed the Deputy Under SECNAV/ Deputy Assistant SECNAV of the Navy, Expeditionary Program and Logistics Management to perform the duties and responsibilities of the Under SECNAV.

Date	Events
February 28, 2017	The Acting SECNAV issued a memorandum addressing the duties and responsibilities of the Under SECNAV. In this memorandum, the Acting SECNAV did not address the reporting of the AUDGEN through the DON-GC. As a result, the AUDGEN reports to the Under SECNAV.
March 15, 2017	The DoD OIG announced this evaluation to determine whether the actions of senior DON officials adversely affected the independence of the NAVAUDSVC and auditor independence in connection with the Victims' Career Path Audit.
June 26, 2017	The Acting AUDGEN appointed the AAG, Energy, Installations, and Environment as the Acting AAG-M&RA.
August 10, 2017	The Acting AAG-M&RA issued the final Victims' Career Path Audit report.
October 11, 2017	The NAVAUDSVC was granted access to DON Hotline records in NIGHTS.
December 4, 2017	The Under SECNAV was sworn in.
December 13, 2017	The NAVAUDSVC updated the NAVAUDSVC Handbook to include the process for resolving differences of opinions on audit issues between audit team members and the AUDGEN, Deputy AUDGEN, and AAGs.

Finding A

The NAVAUDSVC's Independence for the Victims' Career Path Audit Was Not Impaired, but We Identified a Structural Independence Threat

We did not substantiate Allegation 1 that the actions of the AUDGEN and DON-DGC violated GAS independence standards for the organization and the auditors. However, we identified a structural threat to the NAVAUDSVC's independence. Specifically,

- between March 19, 2013, and January 19, 2017, the AUDGEN reported through the DON-GC to the SECNAV and
- between January 19, 2017, and December 4, 2017, the AUDGEN reported to the senior DON officials that were performing the duties and responsibilities of the Under SECNAV. One of these individuals was also the head of a Navy component that was subject to the NAVAUDSVC audit.

This represented a structural threat to the NAVAUDSVC's independence as described in GAS 3.14g and 3.31.

On December 4, 2017, the Under SECNAV was sworn in. We verified that the AUDGEN reports to the current Under SECNAV.

Although we identified the structural independence threat, we did not find evidence that the DON-GC impaired the NAVAUDSVC's ability to perform work or report results objectively for the Victims' Career Path Audit.

However, we determined that SECNAV Instruction 7510.7G, "Department of the Navy Internal Audit," January 12, 2017, provides the option for the SECNAV to appoint a designee for oversight of the AUDGEN whenever the position of Under Secretary is vacant. This alignment could create a conflict of interest and cause a structural threat to NAVAUDSVC independence. The inclusion of the words "his/her designee" in the policy represents a potential structural independence threat and conflicts with the independence standards in GAS 3.31.

Allegation

The actions of AUDGEN and the DON-DGC violated GAS independence standards for the NAVAUDSVC and its auditors.

- The AUDGEN would not approve the report as written and directed that the executive summary, the first finding, and all other information about the hotline access issue must be deleted entirely and replaced with a paragraph stating that the auditors were denied access and ultimately, the DoD IG upheld that denial of access.
- The DON-DGC revised the draft report and removed an audit finding and recommendations related to the NIGHTS denial of access issue. The DON-GC responded to the complainant's concerns on behalf of the SECNAV. The complainant alleged that this created the appearance that the SECNAV attempted to avoid receiving audit report recommendations.

GAS Independence Standards

GAS are professional auditing standards used by government audit organizations. GAS establishes certain requirements related to the independence of the audit organization and its individual auditors.

- GAS 3.02 states that the audit organization and individual auditor, whether government or public, must be independent.
- GAS 3.13 states that threats to independence are circumstances that could impair independence. Whether independence is impaired depends on the nature of the threat, whether the threat is of such significance that would compromise the auditor's professional judgment, or create the appearance that that the auditor's professional judgment may be compromised, and on the specific safeguards applied to eliminate the threat or reduce it to an acceptable level. Threats do not necessarily impair independence.
- GAS 3.14.g identifies a structural threat as a threat that an audit organization's placement within a government entity, in combination with the structure of the government entity being audited, will affect the audit organization's ability to perform work and report results objectively.
- GAS 3.27 states that the ability of audit organizations in government entities to perform work and report the results objectively could be affected by placement within government and the structure of the government entity being audited.
- GAS 3.31 states that internal auditors who work under the direction of the audited entity's management are considered independent for purposes of reporting internally if the head of the audit organization meets all of the following criteria:

- is accountable to the head or deputy head of the government entity or to those charged with governance;
- reports audit results to both the head or deputy head of the government entity and to those charged with governance;
- is located organizationally outside the staff or line-management function of the unit under audit;
- has access to those charged with governance; and
- is sufficiently removed from political pressures to conduct audits and report audit findings, opinions, and conclusions objectively without fear of political reprisal.

GAS does not expressly define the phrase, “those charged with governance.” However, GAS A1.06 states:

those charged with governance are responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. This includes overseeing the financial reporting process, subject matter, or program under audit including related internal controls. In certain entities covered by GAS, those charged with governance may also be part of the entity’s management.²⁰

Senior Department of the Navy Officials Actions Did Not Impair Independence

AAG-M&RA and AUDGEN Reporting Disagreement

On August 27, 2015, the AAG-M&RA provided the AUDGEN a draft of the Victims’ Career Path Audit report that identified the denial of access issue as an audit finding and a scope impairment. On October 1, 2015, the AUDGEN disagreed with inclusion of the audit finding and provided through e-mail a suggested revision to the AAG-M&RA that stated:

The auditor access to hotline records has been elevated to [DoD IG] and denied, the access issue is now closed. Therefore, I will not approve this report as written. The executive summary, the first finding, and all other information about the hotline access issue must be deleted entirely and replaced with a paragraph stating that we were denied access and ultimately the [DoD IG] upheld that denial.²¹

²⁰ GAS A1.06 is part of GAS, Appendix I, which provides supplemental guidance to assist auditors in the implementation of generally accepted government auditing standards.

²¹ On May 4, 2015, the DoD OIG issued a memorandum that stated that DoD Instruction 7600.02 inadvertently included hotline records and databases among information to which auditors should have full and unrestricted access.

AAG-M&RA Coordination with the SECNAV

On November 6, 2015, and December 11, 2015, despite the AUDGEN's direction to delete the finding regarding denial of access, the AAG-M&RA issued a draft report by e-mail directly to the SECNAV.²² In this draft report, the Victims' Career Path Audit team continued to report the denial of access as an audit finding. The AAG-M&RA did not include the AUDGEN on the e-mail distribution list.

In the November 6, 2015, e-mail, the AAG-M&RA stated to the SECNAV that the AUDGEN refused to issue the audit report unless the audit team deleted an audit finding and related recommendations. In addition, the AAG-M&RA stated that the AUDGEN removed the entire audit team days after the team issued the draft report. We review the removal of the Victims' Career Path Audit team in Finding D.

DON-DGC Actions in Response to the AAG-M&RA Concerns

On December 11, 2015, the DON-DGC was assigned to conduct a management inquiry into the concerns the AAG-M&RA raised to the SECNAV. In a December 14, 2015, e-mail, the DON-DGC informed the AAG-M&RA that he was assigned to look into the concerns that the AAG-M&RA raised in the November 6, 2015, e-mail to the SECNAV.

On December 15, 2015, the AAG-M&RA replied to the DON-DGC and asked "[h]as the [SECNAV] directed that the unissued audit report be issued as written, without further delay?" On December 16, 2015, the DON-DGC replied that he was directed to review the concerns that the AAG-M&RA raised in the November 6, 2015, e-mail to the SECNAV. He stated his review was not complete and the SECNAV had not directed the AUDGEN issue the audit report.

On December 22, 2015, the DON-DGC met with the AAG-M&RA to discuss his concerns. The DON-DGC documented in his record of the interview that the AAG-M&RA wanted him to separate the management inquiry into two parts to ensure that the audit report would be issued promptly. The AAG-M&RA requested that the first part of the management inquiry immediately address the issuance of the audit report and the second part address his other concerns regarding the AUDGEN's management of the Victims' Career Path Audit.

On January 10, 2016, the AAG-M&RA sent an e-mail asking the DON-DGC whether a recommendation had been made to the SECNAV to issue the report as written without delay. In a January 11, 2016, e-mail, the DON-DGC explained that he was still conducting the management inquiry to address the AAG-M&RA's concerns.

²² The NAVAUDSVC Handbook states a Discussion Draft Report does not require front office approval prior to release by the AAG/Principle Director.

In the e-mail, the DON-DGC provided the AAG-M&RA a summary of the meetings he had conducted and stated he was working the management inquiry in a diligent manner.

On January 13, 2016, the AAG-M&RA replied to the DON-DGC and stated that he did not see an answer to his question as to whether a recommendation was made to the SECNAV regarding the issuance of the Victims' Career Path Audit report. The AAG-M&RA stated that when he met with the DON-DGC on December 22, 2015, he requested that issuance of report be separated from the other concerns so that the report could be issued as soon as possible. The AAG-M&RA closed his e-mail stating that, "[i]f I am not able to have a decision from [the SECNAV] about the issuance of the audit report in the very near future, I will be obligated to explore alternatives."

On January 14 and 15, 2016, the DON-DGC sent e-mails requesting to meet with the AUDGEN and AAG-M&RA to mediate the reporting disagreement regarding the Victims' Career Path Audit. See Finding C for an in-depth evaluation of the management inquiry.

AUDGEN's Version of the Audit Report

On January 15, 2016, the AUDGEN responded to the DON-DGC's e-mail request to meet to mediate the disagreement regarding the Victims' Career Path Audit report. Specifically, the AUDGEN stated in the e-mail to the DON-DGC that he would provide the "verbiage" that would make the report acceptable for issuance. The AUDGEN told us that neither the DON-GC nor the SECNAV had directed him to do anything in relation to the Victims' Career Path Audit report.

According to the AUDGEN, when he consulted the DON-GC for advice on the reporting disagreement, the DON-GC refused to provide advice and stated that as the AUDGEN, he should handle it. Further, we did not identify any evidence that the AUDGEN was directed to change the audit results. The AUDGEN developed the draft report with the assistance of NAVAUDSVC Policy and Oversight personnel and editors. The AUDGEN did not consult the AAG-M&RA during the revision of the January 27, 2016, draft report. Therefore, the AAG-M&RA believed that the DON-DGC was the author of this draft report.

During our interviews with the AAG-M&RA, he was not aware that the NAVAUDSVC was responsible for the revision to the January 27, 2016, draft report. We asked the AAG-M&RA if his opinion would change that DON-DGC caused a violation of GAS independence standards, if the January 27, 2016, draft report was revised by the NAVAUDSVC, not DON-DGC. The AAG-M&RA stated that would be "even more condemning. And the reason for that is, that intimidation tactic to bring the

[DON-DGC] over to present something, to send [the report] to me.” The AAG-M&RA was concerned that the AUDGEN would use the DON-DGC to provide a draft report that was developed internally by the NAVAUDSVC instead of the AUDGEN working the revisions directly with the AAG-M&RA.

During our interview with the AUDGEN, we asked why he did not coordinate the January 27, 2016, draft report with the AAG-M&RA. The AUDGEN stated he had done that in the past, but the “AAG-M&RA had lost perspective.”

On January 27, 2016, the AUDGEN provided his version of the draft report to the DON-DGC. His version deleted the denial of access to NIGHTS finding and instead identified it as a scope impairment that prevented auditors from addressing the audit objectives and did not include recommendations for the SECNAV. During our interview, the AUDGEN stated that he did not believe the denial of access should be an audit finding. He stated:

There was a point of standards that they -- I couldn't get them [the audit team] to recognize. It's not a finding. It is a scope limitation. And because of the scope limitation, you had audit objectives which you could not complete.

During our interview with the AAG-M&RA, he stated that he believed the denial of access should be an audit finding. According to the AAG-M&RA, auditors must be professionally skeptical. He believed the denial of access was a way to keep the auditors out of the hotline. He also stated that the access to NIGHTS was essential to the audit because it was necessary to address all three objectives of the audit and therefore should be reported as more than a scope impairment.

On January 28, 2016, acting as a mediator, the DON-DGC forwarded the AUDGEN's version of the draft report to the AAG-M&RA for his review. The AUDGEN, DON-DGC, and AAG-M&RA then met to discuss the draft report. Despite attempts to update the audit results by the AUDGEN and mediation by the DON-DGC, the AAG-M&RA and other members of the Victims' Career Path Audit team remained committed to its version of the audit report.

Ultimately, the January 27, 2016, draft report was not issued. On January 3, and January 31, 2017, respectively, the AAG-M&RA and AUDGEN retired. At this time, the reporting disagreement between the AUDGEN and AAG-M&RA was not resolved.

OIG Evaluation of the Reporting Disagreement as it Relates to NAVAUDSVC Independence

The reporting disagreement was not resolved for more than 2 years. Specifically, between August 27, 2015, and August 10, 2017, the Victims' Career Path team, the AUDGEN, the Deputy Auditor General, and the Director, NAVAUDSVC Policy, Oversight, and Information Technology each developed versions of the draft report. See Finding B for our analysis of each version of the audit report.

However, we determined that the denial of access regarding the Victims' Career Path Audit did not have the elements of an audit finding.

- GAS 6.73 states that the elements needed for a finding are related to the objectives of the audit.²³ According to GAS, a finding or set of findings is complete to the extent that the audit objectives are addressed and the report clearly relates those objectives to the elements of a finding.
- GAS 7.11 states that auditors should describe the scope of the work performed and any limitations, including issues that would be relevant to likely users so that they can interpret the findings, conclusions, and recommendations. In addition, auditors should report any significant constraints imposed on the audit approach by information limitations or scope impairments to include denials or excessive delays of access to certain records or individuals.

The objective of the Victims' Career Path Audit was to “determine whether or not those who reported to having been sexually assaulted, subsequently follow normal Navy career paths.” The objective was not to determine whether access to NIGHTS could be obtained. Therefore, we concluded that the denial of access to NIGHTS would not be an audit finding as defined by GAS 6.73 because it was not related to the audit objectives. Instead, we determined that reporting the denial of access as a scope impairment more accurately complied with GAS 7.11. In Finding B, we address the AUDGEN's ability to issue the report and his choice not to do so. We concluded that this violated GAS and NAVAUDSVC standards for timely reporting. However, the AUDGEN's direction to remove the audit finding was not inappropriate and did not violate GAS independence standards.

See Finding B for our analysis of the reporting disagreement's effect on the timeliness of the Victims' Career Path Audit.

²³ GAS 6.08 states that objectives are what the audit intends to accomplish. The objectives identify the audit subject matter and performance aspects to be included, and may include the potential findings and reporting elements that the auditors expect to develop. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

Structural Threat to NAVAUDSVC Independence

During our evaluation, we identified a structural threat to the NAVAUDSVC's independence. Specifically, between March 19, 2013, and January 19, 2017, the AUDGEN reported through the DON-GC to the SECNAV. After January 19, 2017, in conjunction with the inauguration of the President and the vacancy in the Office of the Under SECNAV, the AUDGEN reported to the senior DON officials that were assigned to perform the duties and responsibilities of the Under SECNAV. One of these senior DON officials was performing multiple DON duties as the head of another DON component that was subject to the NAVAUDSVC audit. On December 4, 2017, the Under SECNAV was sworn in.

To comply with GAS 3.31, the AUDGEN should be accountable to the head, deputy head, or those charged with governance. We interpret this to mean that the AUDGEN should report directly to the SECNAV or Under SECNAV. SECNAV Instruction 7510.7F, "Department of the Navy Internal Audit," December 27, 2005, stated that to ensure the independence and impartiality of the audit function, the AUDGEN reports directly to the Under SECNAV. The Instruction further stated, that when the position of the Under SECNAV is vacant, the AUDGEN reports directly to the SECNAV.

However, in conflict with SECNAVINST 7510.7F, between March 19, 2013, and January 19, 2017, the SECNAV aligned the AUDGEN reporting chain through the DON-GC to the SECNAV. The following series of memorandums affected the duties and responsibilities of the AUDGEN.

- On March 19, 2013, in preparation for the vacancy of the Office of the Under SECNAV, the SECNAV issued a memorandum establishing the duties and responsibilities of the Under SECNAV. In the memorandum, the SECNAV reassigned several duties of the Under SECNAV to DON-GC. The SECNAV stated that the AUDGEN would report through DON-GC to the SECNAV.
- On January 13, 2014, the SECNAV issued another memorandum to address the duties and responsibilities of the Under SECNAV during the vacancy of the Office of the Under SECNAV. The SECNAV directed the Deputy Under SECNAV/Deputy Chief Management Officer to perform the duties and responsibilities of the Under SECNAV. In the memorandum, the SECNAV again stated that the AUDGEN would report through DON-GC to the SECNAV.
- On March 22, 2016, an Under SECNAV was appointed, and on March 25, 2016, the SECNAV issued a memorandum addressing the Under SECNAV's duties and responsibilities. The SECNAV stated that the duties and responsibilities previously assigned to the DON-GC by

the January 13, 2014, memorandum remained assigned to the DON-GC. As a result, the AUDGEN continued reporting through the DON-GC to the SECNAV.

- On January 19, 2017, in connection with the inauguration of the President, the Deputy Under Secretary of Defense issued a memorandum that, among other things, assigned an Acting SECNAV and also assigned the Deputy Under SECNAV/Deputy Chief Management Officer to perform the duties and responsibilities of the Under SECNAV. At this time, the Acting SECNAV did not issue a memorandum to address the duties and responsibilities of the Under SECNAV. Because there was not a memorandum to assign Under SECNAV duties and responsibilities to the DON-GC, the Deputy Under SECNAV/Deputy Chief Management Officer assumed all the duties and responsibilities of the Under SECNAV. As established in SECNAV Instruction 7510.7G, one of the responsibilities of the Under SECNAV is oversight of the AUDGEN. We determined that as of January 19, 2017, the AUDGEN reported to the individual performing the duties and responsibilities of the Under SECNAV. On January 31, 2017, when the AUDGEN retired, the Deputy Under SECNAV/Deputy Chief Management Officer, performing the duties of the Under SECNAV, appointed the Deputy AUDGEN as the Acting AUDGEN.
- On February 17, 2017, the Acting SECNAV directed the Deputy Under SECNAV/ Deputy Assistant SECNAV, Expeditionary Program and Logistics Management, to perform the duties and responsibilities of the Under SECNAV. On February 28, 2017, the Acting SECNAV issued a memorandum addressing the duties and responsibilities of the Under SECNAV. The Acting SECNAV did not assign any of the Under SECNAV duties and responsibilities to the DON-GC, including oversight of the AUDGEN. As a result, the Deputy Assistant SECNAV, Expeditionary Program and Logistics Management, assumed all the duties and responsibilities of the Under SECNAV. As established in SECNAV Instruction 7510.7G, one of the responsibilities of the Under SECNAV is oversight of the AUDGEN. We interviewed the Acting AUDGEN, the DON-DGC, the Acting DON-GC, and the Director, Policy, Oversight, and Information Technology. All of them confirmed that the Acting AUDGEN reported to the Deputy Under SECNAV/Deputy Chief Management Officer Performing the Duties of the Under SECNAV during this period.
- On December 4, 2017, the Under SECNAV was sworn in. We verified that the AUDGEN reports directly to the Under SECNAV in accordance with SECNAV Instruction 7510.7G and GAS 3.31. As a result, this structural threat to NAVAUDSVC independence was resolved.

DON-DGC Justification for the AUDGEN Reporting through the DON-GC

On December 8, 2017, the DON-DGC responded to our discussion draft report and our finding regarding the structural threat to NAVAUDSVC independence (that resulted from the AUDGEN reporting through the DON-GC to the SECNAV). The DON-DGC stated that between March 19, 2013, and February 28, 2017, the SECNAV exercised his statutory authority to assign the functions, powers, and duties he considered appropriate to the Under SECNAV and DON-DGC. The DON-DGC identified the following as statutory authority for this action.

- Section 5013, title 10, United States Code (10 U.S.C. § 5013[2011]), states that the SECNAV may assign his functions, powers, and duties as he considers appropriate to the Under SECNAV.
- Section 5019, title 10, United States Code (10 U.S.C. § 5019 [2011]), states that the DON-GC shall perform such functions as the SECNAV may prescribe.

Further, the DON-GC stated that 10 U.S.C § 5014 (2011), established the Office of the SECNAV, which functions to assist the SECNAV in carrying out his responsibilities. Section 5014, title 10, United States Code (2011), states that the Office of the SECNAV shall have sole responsibility for the auditing function in the DON. In addition, the DON-DGC stated that SECNAV Instruction 5430.7Q identifies the AUDGEN as a staff assistant to the SECNAV who is a member of the Office of the SECNAV.

The DON-DGC stated that between March 2013 and January 2017, the “structural construct” did not change the reporting chain of command of the AUDGEN, nor did it alter the AUDGEN’s accountability to the SECNAV since the AUDGEN continued to report through the DON-GC to the SECNAV. The DON-DGC stated when performing oversight of the AUDGEN, the DON-GC did so as performing the duties of the Under SECNAV, not as the DON-GC.

Finally, the DON-DGC stated that GAS identifies situations when the head of the audit organization will not report directly to the head or deputy head, but to “those charged with governance.” The DON-DGC emphasized that between March 19, 2013, and January 19, 2017, the DON-GC was charged with performing certain governance duties of the Under SECNAV.

OIG Evaluation of the DON-DGC Justification

The SECNAV has the authority to assign the duties and responsibilities he considers appropriate to the Under SECNAV and the DON-GC. However, for the following reasons, we do not agree that assigning oversight of the AUDGEN to anyone other than the SECNAV or Under SECNAV, including the DON-GC or an individual performing the duties and responsibilities of the Under SECNAV, is appropriate under GAS.

- GAS 3.03 states that the audit organization must be independent. Independence requires different elements, including independence in appearance.²⁴ The DON-GC is responsible for the DON-OGC. The DON-OGC includes counsels and support personnel who provide legal advice and services to the Assistant Secretaries of the Navy, the NCIS, the Naval Sea Systems Command, the Naval Air Command, and various other Naval Commands. The legal advice and services provided to these parties could become the subject of a NAVAUDSVC audit.
- GAS 3.31 states that to be considered independent, the head of the audit organization should be accountable to the head or deputy head of the government entity or those charged with governance. The AUDGEN's accountability to the SECNAV was altered by reporting through the DON-GC. This structural alignment does not comply with GAS 3.31.
- GAS 3.31 also states that to be considered independent, the head of the audit organization should be located organizationally outside the staff or line management function of the unit under audit. When the SECNAV directed the AUDGEN to report through the DON-GC or to an individual performing the duties and responsibilities of the Under SECNAV, the AUDGEN was reporting to the head of Navy components that are subject to NAVAUDSVC audits.

For these reasons, we do not agree that assigning oversight of the AUDGEN to the DON-GC or an individual performing the duties and responsibilities of the Under SECNAV is appropriate under GAS. To be compliant with GAS, the AUDGEN should report to the SECNAV or Under SECNAV.

²⁴ Independence in appearance is the absence of circumstances that would cause a reasonable and informed third party, having knowledge of the relevant information, to reasonably conclude that the integrity, objectivity, or professional skepticism of an audit organization or member of the audit had been compromised.

SECNAV Instruction 7510.7G Could Cause a Structural Independence Threat

SECNAV Instruction 7510.7G, January 12, 2017, states:

To ensure the independence and impartiality of the audit function, the [AUDGEN] reports directly to the Under [SECNAV]. Whenever the position of Under [SECNAV] is vacant, the [AUDGEN] reports to the [SECNAV] or his/her designee. Within the DON, only the [SECNAV] and the Under [SECNAV] may provide direction to the NAVAUDSVC.

The January 12, 2017, version of SECNAV Instruction 7510 provides the option for the SECNAV to appoint a designee for oversight of the AUDGEN whenever the position of Under SECNAV is vacant. This reporting option could create a conflict of interest and cause a structural threat to NAVAUDSVC independence. GAS 3.31 states that the head of the audit organization should be located organizationally outside the staff or line management function of the unit under audit. Because the designee could be the head of an audited entity within the DON that is subject to NAVAUDSVC audit, the AUDGEN should report to the SECNAV when there is a vacancy in the Office of the Under SECNAV.

Conclusion

We did not substantiate the allegation that the actions of the AUDGEN and DON-DGC violated GAS independence standards for the NAVAUDSVC and its auditors. Specifically, we determined that the AUDGEN's direction to remove the denial of access audit finding did not violate GAS independence standards. Furthermore, the AUDGEN decision to report the denial of access as a scope impairment more accurately complied with GAS reporting standards. We also determined that the AUDGEN, not the DON-DGC, revised the draft report to change an audit finding to a scope impairment. Therefore, the DON-DGC did not impair NAVAUDSVC independence.

During our evaluation, we identified a structural threat to the NAVAUDSVC's independence. Specifically, between March 19, 2013, and January 19, 2017, the AUDGEN reported through the DON-GC to the SECNAV. After January 19, 2017, in conjunction with the inauguration of the President and the vacancy in the Office of the Under SECNAV, the AUDGEN reported to the senior DON official that was assigned to perform the duties and responsibilities of the Under SECNAV. One of these senior DON officials performed multiple DON duties as the head of another DON component that was subject to the NAVAUDSVC audit. On December 4, 2017, the Under SECNAV was sworn in. We verified that the AUDGEN now reports to the Under SECNAV, which complies with GAS 3.31 and SECNAV Instruction 7510.7G. As a result, this structural threat to NAVAUDSVC independence was resolved.

On January 12, 2017, SECNAV Instruction 7510.7G was revised and provides the option for the SECNAV to appoint a designee for oversight of the AUDGEN whenever the position of Under SECNAV is vacant. This policy could create a conflict of interest and cause a structural threat to NAVAUDSVC independence.

Recommendation, Management Comments, and Our Response

Recommendation A.1.

We recommend that the Secretary of the Navy update Secretary of the Navy Instruction 7510.7G to remove the reference to “his/her designee” in order to avoid a future structural threat to Naval Audit Service independence.

Secretary of the Navy Comments

The Secretary of the Navy agreed, stating that on February 1, 2018, he updated Secretary of the Navy Instruction 7510.7G to remove the reference to “his/her designee” in order to avoid a future structural threat to Naval Audit Service Independence. According to the Secretary of the Navy, this change was effective immediately. He stated that he expects the updated SECNAV Instruction 7510.7 to be published by May 1, 2018.

Our Response

Comments from the Secretary of the Navy addressed all specifics of the recommendation, and no further comments are required. Therefore, this recommendation is resolved, but remains open. We will close Recommendation A.1 once we verify that the SECNAV Instruction 7510.7 was updated to remove the reference to “his/her designee.”

Finding B

The AUDGEN Violated GAS and NAVAUDSVC Requirements for Issuing an Audit Report in a Timely Manner

We substantiated Allegation 2 that the AUDGEN violated GAS and NAVAUDSVC requirements for issuing an audit report in a timely manner. Specifically, the AUDGEN did not issue a report for the Victims' Career Path Audit until August 10, 2017, more than 5 years after the NAVAUDSVC announced the Victims' Career Path Audit.

This occurred because the:

- NAVINSGEN denied NIGHTS access to the NAVAUDSVC Victims' Career Path Audit team members, which contributed significantly to the delay in the completion of the Victims' Career Path Audit, and
- AUDGEN, Deputy AUDGEN, AAG-M&RA, and Victims' Career Path Audit team disagreed on the reporting of the denial of access. Despite senior DON officials' efforts to gain consensus, the AUDGEN did not take timely action to issue the Victims' Career Path Audit report. The AUDGEN's lack of effective action and reluctance to exercise his authority contributed to the delay in issuing the Victims' Career Path Audit draft and final reports.

The NAVAUDSVC Handbook sets a goal of 295 days for audit project completion (calculated from start date to final report publication). The NAVAUDSVC issued the final report after 1,987 days.

Allegation

The AUDGEN violated NAVAUDSVC policy and GAS requirements for timely reporting.

Guidance

Guidance for Timely Reporting

GAS A7.02 states that evidence provided in an audit report is more helpful if it is current. Therefore, the timely issuance of the report is an important reporting goal for auditors.²⁵ In addition, the NAVAUDSVC Handbook, March 2017, states that to

²⁵ GAS A7.02 is part of GAS, Appendix I, which provides supplemental guidance to assist auditors in the implementation of generally accepted government auditing standards.

be of maximum use, auditors must issue reports and opinions in a timely manner. The Handbook emphasizes management's need for information in the report and sets a goal of 295 days for project completion.²⁶

Guidance for Dispute Resolution

GAS A3.10 provides examples of policies and procedures for inclusion in audit entities quality control system. An audit entity's quality control system provides reasonable assurance that audit organizations perform audits and issue reports in accordance with professional standards and legal and regulatory requirements. One example that GAS identifies is procedures for resolving difficult or contentious issues or disagreements among team members.

Further, the DoD Manual 7600.07, "DoD Audit Manual," August 3, 2015, states that DoD audit organizations should document in their system of quality control how differences of opinions on audit issues should be handled within their respective audit organization, and who will be the final determining authority in resolving the differences of opinion.

Although the NAVAUDSVC Handbook contains guidance for resolving reporting disagreements with an audited entity, the Handbook does not include guidance, or assign authority, for resolving disagreements between the auditors and senior NAVAUDSVC officials. The Handbook states that when necessary, the Deputy AUDGEN will resolve differences of opinion between the editorial or policy staff and the operational AAGs or Program Directors regarding reporting standards. However, the Handbook did not include official policies for resolving disagreements with senior NAVAUDSVC officials. On December 13, 2017, the NAVAUDSVC updated the NAVAUDSVC Handbook to include a process for resolving differences of opinions on audit issues between audit team members and the AUDGEN, Deputy AUDGEN, or AAGs.

Other Factors that Led to the Delay in Completing the Victims' Career Path Audit

Denial of Access

Between November 26, 2012, and July 12, 2016, the NAVINSGEN and NAVAUDSVC disagreed on the NIGHTS access that should be granted to the NAVAUDSVC, which was a significant cause of the delay of issuing the Victims' Career Path Audit report. As discussed in the Background section of this report, initially the NAVINSGEN would not release the names of individual complainants in NIGHTS without the complainants' consent.

²⁶ Both the March 2012 and March 2017 NAVAUDSVC Handbooks include these requirements.

Between March 5, 2013, and September 6, 2013, the AUDGEN notified the SECNAV or Under SECNAV of denial of access on two separate occasions, and the AUDGEN and Navy IG subsequently reached three agreements that would allow auditors to have access to NIGHTS. This access required NAVAUDSVC to provide the NAVINSGEN with the search terms and then observe as the NAVINSGEN performed the searches of NIGHTS.

On December 19, 2013, NAVINSGEN queried NIGHTS for all 1,465 victims' names in the audit universe, while the NAVAUDSVC observed. Between February 10, 2014, and March 5, 2014, in a series of e-mails, the NAVAUDSVC requested that the NAVINSGEN perform additional searches of the names of alleged perpetrators and supervisory personnel. The NAVINSGEN initially asked for clarification regarding the requests and then did not respond to these requests. On March 24, 2014, the AUDGEN directed the Victims' Career Path Audit to complete the work required to address the initial objective. As a result, the Victims' Career Path Audit team temporarily discontinued its pursuit of access to NIGHTS.

On October 16, 2014, DoD Instruction 7600.02 was updated and identified hotline records as information that auditors should have full and unrestricted access to. Therefore, on November 24, 2014, during a preliminary exit conference with the Navy IG, the NAVAUDSVC requested the Navy IG to provide "full, unrestricted, and unfettered" access to NIGHTS, as required by DoD Instruction 7600.02. On March 27, 2015, the Navy IG contacted the DoD IG requesting assistance in determining whether the NAVAUDSVC should have access to NIGHTS.

The DoD OIG issued a memorandum on May 4, 2015, stating that the DoD Instruction 7600.02 inadvertently included hotline records and databases among information to which auditors must have full and unrestricted access. According to the DoD OIG memorandum, the inclusion of hotline records conflicted with the Inspector General Act of 1978.

The Inspector General Act of 1978 states:

The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation.

The May 4, 2015, DoD OIG memorandum also stated that hotline records and databases include sensitive information, such as names of complainants and informants, the identity of which should not be disclosed without consent of the individual or unless the IG has determined disclosure is unavoidable during the course of an investigation. After the May 4, 2015, memorandum, the Victims' Career Path Audit team developed an audit report identifying the denial

of access as both an audit finding and scope impairment. The AUDGEN disagreed with addressing the denial of access as an audit finding. However, this reporting disagreement took 2 years to resolve and contributed to the untimely Victims' Career Path Audit. We evaluate the reporting disagreement and events that occurred later in this finding, in the section titled, "Disagreements Between Senior NAVAUDSVC Official and the Victims' Career Path Audit Team."

On March 15, 2016, DoD Instruction 7600.02 was updated. The Instruction no longer included a direct reference to hotline records and instead stated that auditors should have full and unrestricted access to material related to accomplishing an announced audit objective unless "precluded or limited by law, regulation, or DoD policy." On June 2, 2016, the DON-OGC issued a legal opinion regarding NAVAUDSVC access to NIGHTS. The DON-OGC opined that the NAVAUDSVC could be granted access to the DON hotline records in NIGHTS, but not to the Defense Hotline records in NIGHTS.

On July 12, 2016, the DON-GC issued a policy memorandum directing NAVINSGEN to grant NAVAUDSVC access to the DON Hotline Records in NIGHTS to complete the Victims' Career Path Audit.

In response to the DON-GC's policy decision, the NAVINSGEN initiated actions to segregate the DON Hotline and Defense Hotline records in NIGHTS. In order to accomplish this, NIGHTS required a software update to segregate the DON Hotline and Defense Hotline records. The update took a year to build, test, and approve. In an October 11, 2017, e-mail, the NAVINSGEN informed the NAVAUDSVC that they could access the DON hotline records in NIGHTS.

In September and October 2017, senior NAVAUDSVC officials met with the Director of the 21st Century Sailor Office, the Deputy Director of the Sexual Assault Prevention and Response Office, and other senior DON officials regarding the completion of the additional objectives in the Victims' Career Path Audit. According to the Director, 21st Century Sailor Officer, there is a Chief of Naval Operations' database that contains similar information as NIGHTS and the auditors would be granted unrestricted access. The NAVAUDSVC stated it would finalize its audit approach and issue an audit announcement letter to complete the remaining two objectives of the Victims' Career Path Audit.

In sum, nearly 5 years elapsed between the Victims' Career Path Audit team's initial request and for the denial of access to be resolved.

Disagreements Between Senior NAVAUDSVC Officials and the Victims' Career Path Audit Team

On August 27, 2015, the Victims' Career Path Audit team provided a draft audit report for the AUDGEN's review. This report identified the denial of access as both an audit finding and a scope impairment. The AUDGEN disagreed with the audit team reporting the denial of access as an audit finding and concluded it should be reported as only a scope impairment.

However, the reporting disagreement was not resolved by the time the AUDGEN and AAG-M&RA retired in January 31, 2017, and January 3, 2017, respectively. The following paragraphs describe the denial of access reporting disagreement between the Victims' Career Path Audit team, the AUDGEN, and the Acting AUDGEN between August 27, 2015, and August 10, 2017.

August 2015 Draft Report

OIG's Evaluation of the Victims' Career Path Audit Team Reporting of the Denial of Access in the August 2015 Draft Report

On August 27, 2015, the Victims' Career Path Audit team provided to the AUDGEN a draft report that addressed the denial of access as an audit finding for approval. The draft report:

- stated that the NAVINSGEN did not provide full and unrestricted access to NIGHTS and that the denial of access created a scope impairment that, as a direct result, prevented the auditors from completing the work necessary to address the audit objectives,
- referenced the October 16, 2014, version of DoD Instruction 7600.02, which specifically identified full and unrestricted access to hotline records,
- identified the memorandum issued by the DoD OIG on May 4, 2015, in which the DoD OIG stated that DoD Instruction 7600.02 inadvertently included hotline records and databases among information to which auditors should have full and unrestricted access,
- identified the access requirements in the SECNAV Instruction 7510.7F, which stated auditors must be granted full and unrestricted access to all personnel, facilities, records, reports, databases, documents, or other DON information or material that the AUDGEN deems necessary to accomplish related matters,
- included an exhibit with images of the e-mails regarding the auditors' access to NIGHTS that were sent between the AAG-M&RA and the Navy IG, between October 24, 2014, and February 26, 2015, and

- included three recommendations to the SECNAV, addressing the “failure of the SECNAV Instruction 7510.7F to assure that the [NAVAUDSVC] has full and unrestricted access to all DON records needed to complete the announced sexual assault audit objectives.” The proposed audit recommendations required the SECNAV to:
 - determine whether NAVAUDSVC auditors should be granted full and unrestricted access to NIGHTS,
 - take steps to ensure that the NAVAUDSVC auditors are provided access, if appropriate, and
 - determine whether the SECNAV Instruction 7510.7F, should be updated to reflect the SECNAV’s decision regarding access to NIGHTS.

GAS A7.02 states that audit reports should be objective and complete, be balanced in content and tone, and include evidence and findings without the omission of significant relevant information related to the audit objectives. We determined that the August 27, 2015, draft report did not objectively and completely report the denial of access for the following reasons.

- The draft report did not objectively present the access that was provided to the NAVAUDSVC by the NAVINSGEN. Specifically, the side-by-side search of the 1,465 victims’ names in NIGHTS was only reported as one bullet within a table in an exhibit that stated the Victims’ Career Path Audit team had performed a “very limited” search of NIGHTS.
- The draft report did not include the results of the side-by-side search. According to audit working papers between September 26, 2014, and January 22, 2015, the Victims’ Career Path Audit team provided preliminary conclusions from the side-by-side search in various briefings to the AUDGEN, the AAG-M&RA, the Director, Twenty First Century Sailor Office, the Deputy Chief of Naval Personnel, and the Navy IG, but did not include them in the report.²⁷
- The draft report did not discuss the NAVINSGEN stated rationale for denial of access, provided in the March 4, 2013, memorandum to the AUDGEN, which described the need to protect the confidentiality of complainants and the integrity of the Inspector General inquiries as required by the Inspector General Act of 1978, DoD guidance, and NAVINSGEN policies.

²⁷ On March 6, 2015, the Victims’ Career Path Audit team documented in the working papers that these preliminary audit results were from a limited search and did not fulfill standard audit procedure requirements. Because of this, the Victims’ Career Path Audit team decided it would not include the conclusions from side-by-side search and they would report the denial of access as a scope impairment.

- The draft report did not discuss the Navy IG's attempts to resolve the denial of access. The report did not discuss the contents of the Navy IG's March 27, 2015, memorandum to the DoD IG requesting clarification of the conflicting hotline guidance or the Navy IG's efforts to resolve the denial of access.

In sum, we determined that the Victims' Career Path Audit team did not objectively and completely present the denial of access. Specifically, the August 27, 2015, draft report did not discuss the access that was provided, the Navy IG's justification for denying full and unrestricted access to NIGHTS, or the conflicting hotline access guidance.

October 2015 AUDGEN Direction

On October 1, 2015, the AUDGEN responded to the AAG-M&RA August 27, 2015, e-mail and draft report, providing the following direction.

The auditor access to hotline records has been elevated to [DoD IG] and denied, the access issue is now closed. Therefore, I will not approve this report as written. The executive summary, the first finding, and all other information about the hotline access issue must be deleted entirely and replaced with a paragraph stating that we were denied access and ultimately the [DoD IG] upheld that denial. ^[28]

November and December 2015 Draft Report

On November 6, 2015, and December 11, 2015, despite the AUDGEN's direction to delete the finding regarding denial of access, the AAG-M&RA issued a draft report by e-mail directly to the SECNAV. The AAG-M&RA did not include the AUDGEN on the e-mail distribution list. In this draft report, the Victims' Career Path Audit team continued to report the denial of access as an audit finding, despite the AUDGEN's direction. In the e-mail, the AAG-M&RA stated to the SECNAV that the AUDGEN refused to issue the audit report unless the audit team deleted an audit finding and related recommendations. In addition, the AAG-M&RA stated that the AUDGEN removed the entire audit team days after the team issued the draft report. We examine the removal of the Victims' Career Path Audit team in Finding D.

²⁸ As noted above, the DoD OIG issued a memorandum on May 4, 2015, stating that the DoD Instruction 7600.02 inadvertently included hotline records and databases among information to which auditors must have full and unrestricted access. According to the DoD OIG memorandum, the inclusion of hotline records conflicted with the Inspector General Act of 1978. The DoD OIG memorandum stated that hotline records and databases include sensitive information including names of complainants and informant, the identity of which should not be disclosed without consent of the individual or unless the IG has determined disclosure is unavoidable during the course of an investigation.

After the AAG-M&RA raised these concerns to the SECNAV, the DON-DGC was assigned to conduct a management inquiry. During our interviews, the DON-DGC stated that the AAG-M&RA's main goal and interest was to have the report issued with the denial of access reported as an audit finding.

The DON-DGC requested to meet with the AUDGEN and AAG-M&RA to mediate the reporting disagreement regarding the Victims' Career Path Audit. Before this meeting, the AUDGEN sent an e-mail to the DON-DGC and stated he would provide the verbiage that he believed would make the report acceptable for issuance.

January 2016 Draft Report

On January 27, 2016, the AUDGEN developed a draft report with the assistance of NAVAUDSVC Policy and Oversight personnel and editors. In the January 27, 2016, draft report, the AUDGEN removed the denial of access audit finding and instead reported it as a scope impairment and reported it at the end of the Audit Results section.

This draft report version:

- provided a timeline of events significant to the audit,
- outlined the version changes of DoD Instruction 7600.02 regarding access to hotline records,
- identified the memorandum provided by the DoD OIG in May 2015 that stated hotline records were inadvertently included as information auditors should have full and unrestricted access to,
- provided a comparison of the DoD OIG memorandum with SECNAV Instruction 7510.7F, which stated auditor should have access to all personnel, facilities, records, reports, databases, and documents,
- identified the Inspector General Act as the reason for not extending full and unrestricted access to the NIGHTS,
- identified the NIGHTS denial of access as the cause of the scope impairment, and
- did not include recommendations directed to the SECNAV regarding auditor access.

According to the DON-DGC, the AUDGEN and the AAG-M&RA reviewed the revised report language and tried to reach an agreement for several hours in a January 19, 2016, meeting. During the meeting, the DON-DGC asked multiple times what the AAG-M&RA would agree to change, but the AAG-M&RA refused to identify any change.

During our interview, the AAG-M&RA stated that he felt the direction from the DON-DGC to remove an audit finding was a violation of the GAS independence standards. However, we determined in our evaluation that the DON-DGC did not change the report. Instead, the DON-DGC was attempting to mediate an agreement between the AUDGEN and AAG-M&RA. Ultimately, this report was not issued. See Finding A for our evaluation of the DON-DGC's actions regarding NAVAUDSVC independence.

August 2016 Victims' Career Path Audit Team's Version of the Draft Report

On July 12, 2016, the DON-GC issued a memorandum that included policy for NIGHTS access. The memorandum provided clarification of the difference between Defense Hotline and DON Hotline records in NIGHTS. The DON-GC directed the Navy IG to grant auditor access to the DON Hotline records in NIGHTS for completing the audit. However, the DON-GC directed the Navy IG to prevent the NAVAUDSVC access to Defense Hotline records in NIGHTS.

On August 5, 2016, the Victims' Career Path Audit Team updated its version of the draft report but still included the denial of access finding. This draft report version:

- included a reference to the DON-GC's memorandum, as well as a copy of the memorandum in the report exhibits,
- included a table in the exhibits of the report that identified the dates that the Victims' Career Path Audit team notified the SECNAV, Chief of Staff, and Acting Under SECNAV of the conditions noted in the report, excessive delays and access restrictions, and
- revised the audit recommendations to require the SECNAV to:
 - determine whether it was in the DON's best interest to allow the NAVAUDSVC to have full and unrestricted access to NIGHTS, or whether it is in the DON's best interest to adhere to the DoD IG's plan to change the DoD Instruction 7600.02 by removing hotline records and databases from the information to which auditors have full and unrestricted access,
 - take necessary steps to ensure that the NAVAUDSVC promptly receives full and unrestricted access to NIGHTS, if in the best interest of the DON, and
 - revise the SECNAV Instruction 7510.7F to exclude hotline records and databases from the information to which auditors must have full and unrestricted access, if the DoD IG's plan to update the DoD Instruction is in the best interest of the DON.

The Victims' Career Path Audit Team's Revised Recommendations in the August 2016 Draft Report Were Obsolete

On March 15, 2016, the DoD-OIG revised DoD Instruction 7600.02 to eliminate auditor full and unrestricted access to "hotline records." In addition, on July 12, 2016, the DON-GC established policy regarding auditor access to DON hotline records. Despite these policies, on August 5, 2016, the Victims' Career Path Audit team submitted to the AUDGEN a draft report with audit recommendations that were obsolete.

Specifically, the following recommendations to the SECNAV were obsolete because the SECNAV no longer needed to:

- determine whether it was in the DON's best interest to allow the NAVAUDSVC to have full and unrestricted access to NIGHTS, or whether it is in the DON's best interest to adhere to the DoD IG's plan to change the DoD Instruction 7600.02 by removing hotline records and databases from the information to which auditors have full and unrestricted access and
- take necessary steps to ensure that the NAVAUDSVC promptly receives full and unrestricted access to NIGHTS, if in the best interest of the DON.

The only relevant recommendation from the August 5, 2016, draft report was to revise SECNAV Instruction 7510.7F regarding full and unrestricted hotline access. The Instruction was revised on January 12, 2017, to reflect DoD and DON policy regarding auditor access to hotline records.

August 2016 Deputy AUDGEN's Version of the Draft Report

On August 5, 2016, the AUDGEN provided the Deputy AUDGEN a copy of the Victims' Career Path Audit team's draft report and stated that the AAG-M&RA had provided the draft directly to him.²⁹ In accordance with NAVAUDSVC policy, the Deputy AUDGEN reviewed the report and on August 6, 2016, she provided her concerns about the report to the AUDGEN. The AUDGEN replied that his concerns were similar to the Deputy AUDGEN's analysis. On August 8, 2016, the Deputy AUDGEN stated that she would "lay out" how the audit objectives and scope impairment should be presented in the report.

The Deputy AUDGEN prepared an internal tracking document with a detailed table that explained her rationale for what should be included in the report.

The Deputy AUDGEN:

²⁹ According to the NAVAUDSVC Handbook all draft and final reports must be submitted, by the editors, to the AUDGEN or Deputy AUDGEN for their review and approval. AUDGEN or Deputy AUDGEN approval of draft and final reports is required before the reports can be released.

- proposed the deletion of the denial of access audit finding because the audit should focus on the stated audit objectives rather than the NIGHTS denial of access,
- proposed the deletion of additional exhibits included in the draft report, because the exhibits inappropriately included e-mails between senior DON officials and documentation that addressed internal decisions concerning sensitive matters, and
- concluded that it was inappropriate to show timelines for contact with senior DON officials related to the NIGHTS denial of access in the audit report and proposed the removal of this information. Instead, she stated that the more appropriate place for the documentation was in the audit working paper files.

On August 18, 2016, the Deputy AUDGEN provided her internal tracking document and an updated draft report to the AUDGEN, NAVAUDSVC Legal Counsel, and the NAVAUDSVC Director, Policy, Oversight, and Information Technology.

On August 26, 2016, the AUDGEN sent an e-mail to the AAG-M&RA that stated:

I will not approve the report as written. I think the best course of action is to comply with the [DON-GC's] memorandum of 12 July 2016. That memo directs the NAVINSGEN to grant auditor access to DON Hotline Records for the purpose of completing this audit. The memo further directs NAVINSGEN to separate the DON Hotline records from any DOD Hotline records for the purpose of granting access to AUDGEN auditors. When NAVINSGEN has separated the records as specified in the memo, we can then complete the audit work for objectives two and three and prepare a full audit report. I think this is the best approach to finishing this audit.

Despite significant expenditure of time and effort by the NAVAUDSVC, the AUDGEN did not issue the audit report with the Deputy AUDGEN's recommended revisions. During our interview, we asked the AUDGEN why he did not release the report prior to his retirement. He stated:

I was reluctant because I knew that, the [AAG-M&RA] would be carrying it to someone if I changed it the way it needed to be changed. And, I was trying to convince them. I thought maybe after the [AAG-M&RA] retired the people that were still there, his, [Deputy], I thought they might see reason in this regard, and that they would go ahead and change the report where it could be released.

We also asked the AUDGEN why he did not remove the denial of access finding using his discretion and position in order to release the report. The AUDGEN stated, "I could have. It was an oversight probably on my part."

February 2017 Acting AUDGEN Proposed Revision

On January 3, 2017, the AAG-M&RA retired and the Deputy AAG-M&RA was assigned as the Acting AAG-M&RA. On January 31, 2017, the AUDGEN retired, and the Deputy Under SECNAV, performing the duties of the Under SECNAV, appointed the Deputy AUDGEN as the Acting AUDGEN.

On February 9, 2017, the Acting AUDGEN met with the Victims' Career Path Audit team, the Director, Policy, Oversight and Information Technology, and the NAVAUDSVC Legal Counsel to discuss the 5-year old project. The Acting AUDGEN requested that the Victims' Career Path Audit team consider the changes to the report that she developed on August 18, 2016. Despite her efforts to reach a consensus, the Acting AUDGEN, the Acting AAG-M&RA, and the Victims' Career Path Audit team did not reach an agreement regarding the reporting of the denial of access.

On February 16, 2017, the Acting AUDGEN removed the Acting AAG-M&RA and the Audit Director from the audit.³⁰ The Acting AUDGEN then assigned the Director, Policy, Oversight, and Information Technology to update the audit report with the Acting AUDGEN's recommended revisions. The Acting AAG-M&RA stated in an e-mail to the AUDGEN that she did not want any association or involvement in the revision of the report because, in her opinion, doing so would violate GAS independence standards.

August 2017 Issuance of the Victims' Career Path Final Report

On June 26, 2017, the Acting AUDGEN appointed the AAG, Energy, Installations, and Environment as the Acting AAG-M&RA. On August 10, 2017, after 1,987 total project days, the Acting AAG-M&RA issued the final report for the Victims' Career Path Audit. The denial of access was reported as a scope impairment and not an audit finding.

In the report, the NAVAUDSVC:

- concluded that enlisted service members who reported being sexually assaulted were more likely to experience a disruption to a normal career progression following their report of the assault than those not reporting sexual assault,
- identified the denial of access to NIGHTS as a scope impairment,
- stated that due to delays caused by resolving the denial of access, the auditors were unable to obtain appropriate evidence to address the second and third objectives regarding perpetrators and supervisors and the resolution of sexual assault complaints in NIGHTS,

³⁰ This was the second time the Deputy AAG-M&RA and the Project Director were removed from the Victims' Career Path Audit. We review the first removal the audit team in Finding D of this report.

- noted the DoD OIG memorandum from May 4, 2014, that stated the DoD Instruction 7600.02 inadvertently included hotline records and databases among the information to which auditors must have full and unrestricted access,
- referenced each of the three versions of the DoD Instruction 7600.02 that applied during the course of the audit and summarized the applicable guidance regarding hotline records access,³¹
- referenced the DON-GC's policy memorandum regarding access to NIGHTS, and
- defined the requirements of both the SECNAV Instructions 7510.7F and 7510.7G and identified the access differences between the two instructions, one stating full and unrestricted access to all DON information and the update stating unless access is precluded or limited by law, regulation, or DoD policy, DON auditors must be granted full and unrestricted access.

Despite multiple attempts by senior DON officials to persuade the Victims' Career Path Audit team that the denial of access was a scope impairment, the audit team maintained that the denial of access was an audit finding. This disagreement significantly delayed the release of the Victims' Career Path Audit report.

OIG Determination Regarding the Reporting of the Denial of Access

We reviewed audit working papers, the draft report versions, proposed draft revisions, the NAVAUDSVC Handbook, and GAS, and we concluded that the report versions developed by AUDGEN and Deputy AUDGEN more objectively and completely presented the facts of the NIGHTS denial of access. We also determined that the denial of access regarding the Victims' Career Path Audit did not have the elements of an audit finding.

- GAS 6.73 states that the elements needed for a finding are related to the objectives of the audit. Thus, a finding or set of findings is complete to the extent that the audit objectives are addressed and the report clearly relates those objectives to the elements of a finding.³²
- GAS 7.11 states that auditors should describe the scope of the work performed and any limitations, including issues that would be relevant to likely users so that they can interpret the findings, conclusions, and recommendations. In addition, auditors should report any significant

³¹ See Appendix B for the dates and summaries of each of the DoD Instruction 7600.02 versions.

³² GAS 6.08 states that objectives are what the audit intends to accomplish. The objectives identify the audit subject matter and performance aspects to be included, and may also include the potential findings and reporting elements that the auditors expect to develop. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

constraints imposed on the audit approach by information limitations or scope impairments to include denials or excessive delays of access to certain records or individuals.

The objective of the Victims' Career Path Audit was to "determine whether or not those who reported to having been sexually assaulted, subsequently follow normal Navy career paths." The objective was not to determine whether access to NIGHTS could be obtained. Therefore, the denial of access to NIGHTS would not be an audit finding as defined by GAS 6.73 because it was not related to the audit objectives. Instead, we determined reporting the denial of access as a scope impairment more accurately complied with GAS 7.11.

Summary

We substantiated the allegation that the AUDGEN violated GAS and NAVAUDSVC policy for timely issuance of the audit report. This occurred because the NAVINSGEN denied NIGHTS access to the NAVAUDSVC Victims' Career Path Audit team and the AUDGEN, Deputy AUDGEN, AAG-M&RA, and Victims' Career Path Audit team disagreed on the reporting of the denial of access.

The AUDGEN did not take effective action after multiple failed attempts to persuade the Victims' Career Path Audit team to remove the denial of access finding from the audit report. At the least, he could have and should have used his authority to issue the Victims' Career Path Audit report as early as January 2016, after he revised the draft report. However, he did not do so. As a result, the report was not issued for another year and 6 months.

NAVAUDSVC Corrective Action

On December 13, 2017, in response to our discussion draft report, the NAVAUDSVC updated the NAVAUDSVC Handbook to include the process for resolving differences of opinions on audit issues between audit team members and the AUDGEN, Deputy AUDGEN, or AAGs. In addition, the NAVAUDSVC Handbook identifies who will be the final determining authority in resolving the differences in opinion. Specifically, the NAVAUDSVC Handbook now states:

When necessary, differences of opinion between the editorial/policy staff and the AAGs regarding audit standards and policies will be brought to the attention of the [Deputy AUDGEN] for resolution. Similarly, differences of opinion between the auditors and senior Naval Audit Service officials regarding audit standards and policies will be brought to the attention of the [Deputy AUDGEN] for resolution. In the rare instances when the [Deputy AUDGEN] cannot resolve the difference of opinion, the AUDGEN will be the final decision authority.

This process, if implemented, provides an appropriate way to resolve differences of opinion. Therefore, we are not making an additional recommendation for further action.

Finding C

The DON-GC and the DON-DGC Did Not Mishandle the Management Inquiry

We did not substantiate Allegation 3 that the DON-GC and DON-DGC mishandled the management inquiry regarding the AAG-M&RA's concerns with the AUDGEN's management of the Victims' Career Path audit.

Allegation

The DON-OGC management inquiry into the concerns the AAG-M&RA raised to the SECNAV regarding the Victims' Career Path Audit was mishandled. Specifically, the:

- DON-DGC did not interview any personnel on the audit team conducting the Victims' Career Path Audit, and
- AAG-M&RA has not been made aware of the management inquiry's findings.

Management Inquiry Background

On November 6, 2015, and December 11, 2015, the AAG-M&RA issued a draft report by e-mail directly to the SECNAV.³³ The AUDGEN was not included in this e-mail distribution. In the e-mail, the AAG-M&RA stated to the SECNAV that:

- the AUDGEN refused to issue the audit report unless the audit team deleted an audit finding and related recommendations,
- the AUDGEN removed the entire audit team days after the team issued the draft report, and
- further delay in issuing the report as written could endanger the health and safety of sailors and marines.

On December 11, 2015, in response to the AAG-M&RA's concerns, on behalf of the SECNAV, the DON-GC appointed the DON-DGC to conduct a management inquiry into the concerns presented to the SECNAV. The management inquiry concluded on June 3, 2016, with a report to the AUDGEN, Navy IG, and DON-GC.

DON-OGC Management Inquiry Report

On June 3, 2016, the DON-DGC provided a detailed management inquiry report to the DON-GC, Navy IG, and AUDGEN, which addressed each of the AAG-M&RA's concerns. We reviewed the management inquiry report and determined that the DON-DGC:

³³ The NAVAUDSVC Handbook states that a discussion draft report does not require front office approval prior to release by the AAG/Principle Director.

- included a summary of the work the DON-DGC performed to address each of the AAG-M&RA's concern,
- provided a history of the denial of access and key events that addressed the AAG-M&RA's concerns,
- determined that there was no imminent endangerment to the health and safety of sailors and marines if the report was not immediately issued,³⁴ and
- provided seven recommendations to the DON-GC.

The seven recommendations were to:

- inform the AAG-M&RA that the "DoD IG has definitively opined that that the Inspector General Act of 1978 prohibits providing auditors access to hotline records and databases received under the Defense Hotline Program,"
- make a policy decision regarding NAVAUDSVC access to DON Hotline records,
- inform the AAG-M&RA whether the NAVAUDSVC will be granted full and unrestricted access to NIGHTS,
- inform the AAG-M&RA that DoD Instruction 7600.02 had been revised,
- direct the NAVAUDSVC to update 7510.7F to reflect DoD Instruction 7600.02,
- direct the AAG-M&RA to access NIGHTS information and update the draft report accordingly if the NAVAUDSVC is granted access to NIGHTS, and
- inform the AAG-M&RA that there is no apparent imminent endangerment to the health and safety of sailors and marines that would result if the final audit report was not immediately released.

OIG Analysis of the DON-DGC Management Inquiry

To address the concerns raised by the AAG-M&RA to the SECNAV, the DON-DGC interviewed the AUDGEN, the AAG-M&RA, Deputy Navy IG, Director, DON Sexual Assault and Prevention Response Office, and Director, 21st Century Sailor Office. The DON-DGC created a document for each of the interviews that detailed the results of the interview. At the conclusion of all these interviews, the DON-DGC documented that he interviewed the civilian employees and military members that he deemed relevant to the inquiry. We obtained and reviewed the DON-DGC's supporting documents for these interviews. We found the DON-DGC's documentation to be thorough and the conclusions to be supported.

³⁴ The DON-DGC made this determination through interviews of the Director, DON Sexual Assault and Prevention Response Office. In addition, the DON-DGC documented that the Director, DON Sexual Assault and Prevention Response, stated that the Victims' Career Path Audit team had already provided the information contained in the report to the Sexual Assault Prevention and Response Office.

We verified the assertion that the DON-DGC did not interview each member of the Victims' Career Path Audit team. The DON-DGC stated to us that he worked very closely with the AAG-M&RA to understand the concerns raised by his team. He stated that interviewing the audit team would not have resulted in any new or additional information that he had not already received from the AAG-M&RA. While performing the management inquiry, the DON-DGC also obtained and reviewed extensive documentation, including e-mail exchanges between the AUDGEN, the Navy IG, and the AAG-M&RA.

The DON-OGC Legal Opinion Regarding NAVAUDSVC Access to NIGHTS

During the management inquiry, the DON-DGC also directed a DON-OGC attorney to develop a legal opinion regarding NAVAUDSVC access to NIGHTS. To develop the legal opinion, the DON-OGC attorney reviewed:

- The Inspector General Act of 1978,
- Section 5020, title 10, United States Code (10 U.S.C. § 5020 [1986]),
- DoD Directive 5106.01, "Inspector General of the Department of Defense," April 20, 2012, Incorporating Change 1, Effective August 19, 2014,
- DoD Instruction 7050.01, and
- SECNAV Instruction 5370.5B.

On June 2, 2016, after review of these documents, the DON-OGC issued a legal opinion regarding NAVAUDSVC access to hotline records in NIGHTS. The DON-OGC opined that the NAVAUDSVC could be granted access to the DON hotline records in NIGHTS, but not to the Defense Hotline records in NIGHTS.³⁵ The DON-DGC coordinated this legal opinion with the DoD OIG OGC to ensure that the legal opinion was accurate and appropriately addressed the ongoing denial of access. This legal opinion was referenced in the DON-DGC management inquiry report.

Actions After the Completion of the Management Inquiry

The DON-DGC and AAG-M&RA Discussion of the Management Inquiry Results

On June 29, 2016, the DON-DGC met with the AAG-M&RA to discuss the results of the management inquiry. We obtained and reviewed the management inquiry report, the AAG-M&RA's memorandum for record of this meeting, and the DON-DGC's notes from the meeting. In the Conclusion section of the management inquiry report, the DON-DGC highlighted the following key conclusions.

³⁵ The DoD OIG receives complaints that are referred to the appropriate Inspector General, Defense agency or organization, or investigative agency for inquiry, investigation, or other appropriate action.

- The DoD Instruction 7600.02 was updated on March 15, 2016, to remove hotline records as information that auditors must have full and unrestricted access to,
- The DON-OGC legal opinion clarified that the Inspector General Act of 1978 legally prohibited access to Defense hotline records, but not to DON hotline records,
- There was no apparent imminent endangerment to the health and safety of sailor and marines that would result if the final audit report was not immediately issued.

The AAG-M&RA's memorandum for record stated that the DON-DGC informed him that the management inquiry was concluded. According to the memorandum, the DON-DGC explained the differences in the DON hotline and Defense hotline records. The AAG-M&RA's memorandum also stated that the DON-GC would issue policy regarding NAVAUDSVC access to NIGHTS. The DON-DGC's notes from the meeting include a similar account of the topics discussed.

The DON-GC Established NIGHTS Access Policy

On July 12, 2016, the DON-GC issued a memorandum, to address the recommendations in the DON-DGC's management inquiry report. The memorandum stated that the DoD Instruction 7600.02 and the Inspector General Act of 1978 "legally prohibit the disclosure of the identity of an employee who files with the DoD IG under Defense Hotline without the consent of the employee, unless the Inspector General determines that such disclosure is unavoidable during the course of the investigation." The memorandum also stated that the DoD Instruction 7600.02 and the Inspector General Act of 1978 did not legally prohibit granting NAVAUDSVC access to the identity of an employee who files a complaint with the NAVINSGEN under the DON Hotline including NIGHTS.

The memorandum directed the NAVINSGEN to grant NAVAUDSVC access to the DON Hotline records in NIGHTS to complete the Victims' Career Path Audit. However, the memorandum stated that the NAVINSGEN "may not disclose information that was received under the Defense Hotline." The memorandum stated that:

where the DON hotline records and [Defense] hotline records are comingled in [NIGHTS], the NAVINSGEN [should] determine if the records can be segregated, and if so, should take appropriate measures to do so as expeditiously as possible.

The DON-GC memorandum also directed the Navy IG and AUDGEN to update SECNAV Instruction 7510.7F regarding NAVAUDSVC access to hotline records.

We determined that the memorandum addressed the proposed recommendations in the November 6 and December 11, 2015, draft report, which the AAG-M&RA sent to the SECNAV. These recommendations were to:

- determine whether NAVAUDSVC auditors should be granted full and unrestricted access to NIGHTS,
- take steps to ensure that the NAVAUDSVC auditors are provided the access, if appropriate,
- determine whether the SECNAV Instruction addressing auditor access to hotline records should be updated to reflect the SECNAV's decision regarding access to NIGHTS.

NAVINGEN and AUDGEN Actions as Directed by the DON-GC

In response to the DON-GC's policy decision, the NAVINGEN initiated actions to segregate the DON Hotline and Defense Hotline records. Further, between November 4, 2015, and January 12, 2017, the NAVAUDSVC and NAVINGEN coordinated to update SECNAV Instruction 7510.7F to address the policy changes regarding auditor access to hotline records. The January 12, 2017, SECNAV Instruction 7510.7G states:

Unless access is precluded or limited by law, regulation, or DoD policy, Department of the Navy auditors must be granted full and unrestricted access to all personnel, facilities, records, reports, databases, documents, or other Department of the Navy information or material requested, that the Auditor General deems necessary to accomplish an announced audit objective.

The NIGHTS required a software update to segregate the DON Hotline and Defense Hotline records. The update took a year to build, test, and approve.

In an October 11, 2017, e-mail, the NAVINGEN informed the NAVAUDSVC that they could access the DON hotline records in NIGHTS.

Summary

We did not substantiate that the DON-GC and DON-DGC mishandled the management inquiry regarding the AAG-M&RA's concerns with the AUDGEN's management of the Victims' Career Path audit. The DON-GC issued a memorandum that addressed the Victims' Career Path Audit draft report proposed recommendations to the SECNAV and provided policy for auditor access to hotline records.

Finding D

The AUDGEN Replaced the Audit Team in an Effort to Complete the Audit

We did not substantiate Allegation 4 that the AUDGEN removed the Victims' Career Path Audit team as retribution for issuing the draft report to the SECNAV, Chief of Naval Personnel, and other senior DON officials.

Allegation

The AUDGEN removed the Victims' Career Path Audit team from the Victims' Career Path Audit as retribution for the issuance of the Victims' Career Path Audit draft report to the SECNAV, Chief of Naval Personnel, and other senior DON officials.

Draft Coordination with the Chief of Naval Personnel and Audit Team Replacement

On March 25, 2015, the AAG-M&RA sent the Victims' Career Path Audit draft report to the Chief of Naval Personnel by e-mail with a copy to the SECNAV and other senior DON officials. The AAG-M&RA sent this draft report without notifying the AUDGEN or obtaining AUDGEN approval.³⁶ On March 31, 2015, the AUDGEN sent an e-mail to the AAG-M&RA and NAVAUDSVC officials, communicating his decision to replace the Victims' Career Path Audit team with a new team who would address the remaining two objectives regarding the perpetrators and supervisors and the resolution of sexual assault complaints in NIGHTS. The AUDGEN assigned a team performing the Hotline Programs Audit to complete the Victims' Career Path Audit.

AUDGEN Justification for Replacing the Audit Team

In the March 31, 2015, e-mail, the AUDGEN stated that the NAVINSGEN assigned new personnel to work with the NAVAUDSVC. The AUDGEN also stated that a "fresh start for us, with a different set of players, is in order." During our interview, the AUDGEN justified his removal of the Victims' Career Path Audit team after a discussion he had with the Navy IG regarding both the NAVAUDSVC and NAVINSGEN personnel assigned to the Victims' Career Path Audit. He told us that the Navy IG decided to assign new staff to work with the auditors because the NAVINSGEN personnel were "not doing anything constructive." The AUDGEN stated

³⁶ The NAVAUDSVC Handbook states a Discussion Draft Report does not require front office approval prior to release by the AAG/Principle Director.

that he thought about the Navy IG's decision to change personnel and he then made a similar decision. The AUDGEN stated that the Victims' Career Path Audit team "had been there for a long time."³⁷ According to the AUDGEN, every time the Victims' Career Path Audit team went to the NAVINSGEN, they came back and said they were denied access. The AUDGEN hoped a new audit team would use the October 21, 2013, agreement between the AUDGEN and Navy IG, which specified the search parameters and required auditors to perform side by side searches to complete the work.³⁸ Additionally, the AUDGEN stated the AAG-M&RA had lost perspective with respect to this particular audit and the denial of access.

The Director, NAVINSGEN Hotline and Investigations Division, Assigned New Personnel to Coordinate with Auditors

During our interviews, the Director, NAVINSGEN Hotline and Investigations Division, described the NAVAUDSVC's actions that were similar to those communicated by the AUDGEN. Specifically, she stated the Victims' Career Path Audit team pursued full and unrestricted access to the NIGHTS data despite the agreements made between the AUDGEN and the Navy IG on July 3, 2013, and October 21, 2013. The agreements specified search parameters and required auditors to perform side-by-side searches with the NAVINSGEN. The Director stated that each time they met, the Victims' Career Path Audit team wanted an immediate answer regarding the full and unrestricted access despite knowing that the Navy IG had asked the DoD IG for clarification on access. The Director stated that, as a result, she did not want to be a part of the Victims' Career Path Audit anymore because the two organizations were not making progress. Therefore, the Director assigned her Deputy to work with the Victims' Career Path Audit team in hope that the different NAVINSGEN and NAVAUDSVC personnel would be able to work together to complete the Victims' Career Path Audit.

The DON-GC's Confirmed Commitment to Work Together

On April 1, 2015, the AAG-M&RA sent an e-mail to the DON-GC, identifying concerns with "negotiated" access to NIGHTS that resulted from the AUDGEN's and Navy IG's previous agreements on July 3, 2013 and October 21, 2013, the removal of the audit team, and the deferral of a second audit. In an April 3, 2015, e-mail from the DON-GC to the AAG-M&RA, the DON-GC addressed each of the concerns raised by the AAG-M&RA.

³⁷ We determined the team had been assigned since the audit was announced in February 2012. Therefore, in March 2015 the auditors had been assigned for more than 3 years.

³⁸ Details of the agreements and the search parameters are in the Background section of this report.

The DON-GC reaffirmed the desire to work together to identify a resolution that would comply fully with audit standards. In this e-mail, the DON-GC stated that the AUDGEN indicated that the inability of the NAVAUDSVC and NAVINSGEN to work together on the Victims' Career Path Audit had endangered the ability of the DON to complete this important audit.

New Audit Director and New Team Assigned

On March 31, 2015, the AUDGEN assigned a new Audit Director and a new audit team to complete the Victims' Career Path Audit. During our interview, the Audit Director stated that he was part of a new "independent" team who would use the side-by-side access agreements to complete the Victims' Career Path Audit.³⁹

Summary

We did not substantiate the allegation that the AUDGEN removed an audit team as retribution for issuing the draft report to the Chief of Naval Personnel, SECNAV, and other senior DON officials. We determined that the AUDGEN and Navy IG coordinated and both were concerned that the NAVAUDSVC and NAVINSGEN personnel assigned were unable to work together to accomplish the objectives of the Victims' Career Path Audit. As a result, both the AUDGEN and Navy IG assigned new personnel in an attempt to complete the Victims' Career Path Audit.

³⁹ The new team assigned was independent from the Victims' Career Path Audit team.

Finding E

The NAVAUDSVC Did Not Issue Required Suspension Letters for Two Audits

We did not substantiate Allegation 5 that the AUDGEN and Deputy AUDGEN did not pursue the completion of or issue the required curtailment letters for two audits. According to senior NAVAUDSVC officials, the NAVAUDSVC did not intend to terminate these audits. Therefore, the NAVAUDSVC was not required to issue curtailment letters.

Instead, NAVAUDSVC officials suspended these two audits because the auditors assigned to these audits encountered the same NIGHTS denial of access as the Victims' Career Path Audit team. We determined that when the NAVAUDSVC officials suspended these two audits, they did not issue the audit suspension letters required by NAVAUDSVC policy.

Allegation

The AUDGEN and Deputy AUDGEN did not pursue the completion of or issue the required curtailment letters for the Hotline Programs Audit or Hotline Complaints in NIGHTS Related to Sexual Assault Audit.

Hotline Programs Audit

On September 8, 2014, the NAVAUDSVC announced the Hotline Programs Audit with an objective to verify that the DON Hotline was operating as intended. On January 29, 2015, the Hotline Program Audit team documented that the NAVINSGEN would not provide NAVAUDSVC access to NIGHTS data until a resolution was reached regarding NAVAUDSVC access to NIGHTS data for the Victims' Career Path Audit. At this time, the Victims' Career Path Audit team was actively pursuing full and unrestricted access to NIGHTS data. On March 27, 2015, the Navy IG requested guidance from DoD IG regarding auditor access to hotline records and requested that the NAVAUDSVC suspend the Hotline Programs Audit until the completion of the Victims' Career Path Audit.

With the Hotline Programs Audit team unable to proceed and the AUDGEN's desire to replace the Victims' Career Path Audit team for a "fresh start with a different set of players," on March 31, 2015, he assigned the Hotline Programs Audit team to complete the Victims' Career Path Audit. In a March 31, 2015, e-mail to AAG-M&RA and the AAG, Energy, Installation, and Environment, the AUDGEN communicated his decision to defer further fieldwork on the Hotline Programs Audit and the Hotline Programs Audit team would replace the Victims' Career Path Audit team.

To complete the Victims' Career Path Audit, the AUDGEN stated he would honor the October 21, 2013, agreement regarding auditor access to NIGHTS made by the AUDGEN, Navy IG, and DON-PDGC. Although the NAVAUDSVC immediately suspended work on the Hotline Programs Audit, they did not document the suspension until July 10, 2015, in the NAVAUDSVC Information Management System or issue the audit suspension letter as required by the NAVAUDSVC Handbook.

Hotline Complaints in NIGHTS Related to Sexual Assault Audit

On March 31, 2015, the AUDGEN directed the original Victims' Career Path Audit team to complete the first objective of the Victims' Career Path Audit. In addition, the AUDGEN assigned the Hotline Programs Audit team to complete the Victims' Career Path Audit remaining two objectives, regarding perpetrators and supervisors and the resolution of sexual assault complaints in NIGHTS. The AUDGEN directed that the last two objectives be separated into a new audit in order to expedite the completion of the original objective of the Victims' Career Path Audit. Therefore, on April 21, 2015, a new audit to address the remaining two objectives was titled Audit No. 2015-104, "Hotline Complaints in NIGHTS Related to Sexual Assault" ("the Hotline Complaints in NIGHTS Audit"). According to the AUDGEN, the Victims' Career Path Audit would continue and only address the original objective, "to determine whether or not those who reported to having been sexually assault, subsequently follow normal Navy career paths."

The Hotline Complaints in NIGHTS Audit team created a different project name, number, and audit working paper database. However, the team relied on the announcement letter from the Victims' Career Path Audit because the Navy IG was already aware of the audit objectives.

On June 10, 2015, the Hotline Complaints in NIGHTS Audit team documented that it was unable to obtain access to NIGHTS because the NAVAUDSVC, NCIS, and NAVINSGEN did not agree on the wording for a nondisclosure agreement.⁴⁰ According to the audit working papers, the nondisclosure agreement was necessary for NCIS to provide NAVAUDSVC access to victims' names that would subsequently be provided to the NAVINSGEN for searches in NIGHTS.

On September 16, 2015, the Audit Director for the Hotline Complaints in NIGHTS Audit, documented in the NAVAUDSVC Information Management System that he made multiple requests to the AAG, Energy, Installations, and Environment to meet

⁴⁰ The original Victims' Career Path Audit team had signed a nondisclosure agreement with Navy IG and NCIS to safeguard victims' identity. Because the Hotline Complaints in NIGHTS Audit team members were not part of the original nondisclosure agreement, they could not access the victims' information previously collected by the Victims' Career Path Audit Team.

and resolve the NIGHTS denial of access. The Audit Director documented that he did not receive guidance from senior NAVAUDSVC officials.

However, during our interview the Audit Director for the Hotline Complaints in NIGHTS Audit stated that he was aware of ongoing communication between NAVAUDSVC, NAVINSGEN, and the DON-OGC to resolve the NIGHTS denial of access. In addition, the Audit Director for the Hotline Complaints in NIGHTS Audit stated that he routinely received telephone updates from the AAG, Energy, Installations, and Environment regarding auditor access and was aware of the senior NAVAUDSVC official's commitment to "fix this."

On September 25, 2015, the Audit Director for the Hotline Complaints in NIGHTS Audit sent an e-mail to personnel in the NAVAUDSVC, Corporate Planning and Analysis Division stating he had discussed this project with the AAG, Energy, Installations, and Environment and requested the project be identified as suspended in the NAVAUDSVC Information Management System. On September 25, 2015, the audit was identified as suspended in the NAVAUDSVC Information Management System after 5 months of work. However, the NAVAUDSVC did not issue the audit suspension letter as required by the NAVAUDSVC Handbook. The Audit Director for the Hotline Complaints in NIGHTS Audit stated that the work was suspended because of the lack of resolution regarding the NIGHTS denial of access. As a result, he informed senior NAVAUDSVC officials of his intent to assign the team to perform other work.

Audits Require NIGHTS Access for Completion

The completion of both the Hotline Programs Audit and Hotline Complaints in NIGHTS Audit were dependent on access to NIGHTS. On July 12, 2016, the DON-GC, established policy allowing NAVAUDSVC access to DON hotline records in NIGHTS. However, NIGHTS contains hotline records for both the DON Hotlines and Defense Hotlines. According to the DON-GC memorandum, the NAVAUDSVC could not access Defense Hotline records in accordance with the Inspector General Act of 1978. Therefore, the NAVINSGEN initiated actions to segregate the DON Hotline and Defense Hotline records in NIGHTS. In order to accomplish this, NIGHTS required a software update to segregate the DON Hotline and Defense Hotline records. As noted above, the update took a year to build, test and approve.

In September and October 2017, senior NAVAUDSVC officials met with the Director of the 21st Century Sailor Office, Deputy Director of the Sexual Assault Prevention and Response Office, and other senior DON officials regarding the completion of the

additional objectives in the Victims' Career Path Audit. According to the Director, 21st Century Sailor Officer, there is a Chief of Naval Operations' database that contains similar information as NIGHTS and will grant the auditors unrestricted access. The NAVAUDSVC stated it would finalize its audit approach and issue an audit announcement letter to complete the remaining two objectives of the Victims' Career Path Audit.

On October 11, 2017, NAVINSGEN notified the NAVAUDSVC in an e-mail that it completed actions to segregate DON Hotline and Defense Hotline Records and the NAVAUDSVC could access the DON Hotline Records in NIGHTS. By this time the Hotline Programs Audit and Hotline Complaints in NIGHTS Audit teams were reassigned to other audits. As of January 16, 2018, both audits remain in a suspended status in the NAVAUDSVC Information Management System.

Curtailment and Suspension Letters Not Issued

Curtailment Letter

The NAVAUDSVC Handbook states that a curtailment letter is appropriate when auditors perform insufficient audit work to complete any originally announced or modified objectives. A curtailment letter should be issued upon termination of an incomplete audit. The Handbook states that a decision to curtail an audit must be communicated in writing to all addressees of the audit announcement letter with an information copy to the Corporate Planning and Analysis Division. According to the former AUDGEN, the Acting AUDGEN, and the Director of Corporate Policy and Planning, NAVAUDSVC personnel did not intend to terminate the Hotline Program Audit and the Hotline Complaints in NIGHTS Audit. Therefore, the NAVAUDSVC did not issue curtailment letters.

Suspension Letter

The NAVAUDSVC Handbook states that a suspension letter is issued when an audit suspension is expected to exceed 60 calendar days. An audit suspension is a pause in audit work with the intent to restart the audit at a later date. The AAG or Principal Director is required to provide a suspension letter to the activities or commands that received a copy of the audit announcement letter. The NAVAUDSVC Handbook states that the AUDGEN or Deputy AUDGEN must approve an audit suspension. The Audit Director should document in the NAVAUDSVC Information Management System the reason for suspension, the impact, and the suspension start date and anticipated project restart date. In addition, the audit team must retain a copy of the suspension letter in the working papers and provide a copy to the Corporate Planning and Analysis Division.

We determined that NAVAUDSVC officials documented the suspension the NAVAUDSVC Information Management System. However, they did not issue a suspension letter for either the Hotline Programs Audit or the Hotline Complaints in NIGHTS Audit. The NAVAUDSVC could not provide justification for why the suspension letters were not issued.

Conclusion

We did not substantiate the allegation that the AUDGEN and Deputy AUDGEN did not pursue the completion of or issue the required audit curtailment letters for the Hotline Programs Audit or the Hotline Complaints in NIGHTS Audit. We determined that an audit curtailment letter was not required because these audits were not terminated. We determined that the NAVAUDSVC intended to complete both audits when access to NIGHTS was granted. However, we determined that the NAVAUDSVC did not issue audit suspension letters as required by NAVAUDSVC policy for either of the two suspended audits.

Recommendation, Management Comments, and Our Response

Recommendation E.1.

We recommend that the Acting Auditor General of the Navy determine whether to complete the Hotline Programs Audit and the Hotline Complaints in Naval Inspector General Hotline Tracking System Audit. As appropriate, senior Naval Audit Service officials should issue either an audit suspension letter or a curtailment letter as required by the Naval Audit Service Handbook.

Acting Auditor General of the Navy Comments

The Acting Auditor General of the Navy agreed, stating that on January 31, 2018, the Naval Audit Service issued a curtailment letter for the Hotline Programs Audit. In addition, the Naval Audit Service closed the Hotline Complaints in the Naval Inspector General Hotline Tracking System Audit. However, the Naval Audit Service did not issue a curtailment letter for this audit because the NAVAUDSVC had not issued a formal announcement letter.

Our Response

Comments from the Acting Auditor General of the Navy addressed all specifics of the recommendation. We verified that the Naval Audit Service issued the January 31, 2018, curtailment letter for the Hotline Programs Audit and closed the Hotline Complaints in the Naval Inspector General Hotline Tracking System Audit. Therefore, the recommendation is closed. No further comments are required.

Appendix A

Scope and Methodology

We conducted this evaluation from March 2017 through January 2018 in accordance with the “Quality Standards for Inspection and Evaluation,” published in January 2012 by the Council of Inspectors General on Integrity and Efficiency. Those standards require that we adequately plan the evaluation to ensure that objectives are met and that we perform the evaluation to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. We believe that the evidence obtained was sufficient, competent, and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

To determine validity of the complaints addressed in this report, we:

- interviewed DON officials, to include the:
 - Acting DON-GC;
 - DON-DGC;
 - Former AUDGEN;
 - Acting AUDGEN;
 - NAVAUDSVC Director, Policy, Oversight, and Information Technology;
 - Former AAG-M&RA;
 - Acting AAG-M&RA;
 - Victims’ Career Path Audit Director;
 - Former Project Director of the Victims’ Career Path Audit;
 - Hotline Complaints in NIGHTS Audit Director;
 - Navy IG; and
 - Director, NAVINSGEN Hotline and Investigations Division.
- reviewed NAVAUDSVC documentation to include audit working paper files for Sexual Assault Victims’ Career Paths (Audit No. 2012-128) and Hotline Complaints in NIGHTS Related to Reports of Sexual Assault (Audit No. 2015-104); and
- reviewed DON-OGC, documentation obtained and compiled to support the results of the management inquiry conducted by the DON-DGC, between December 11, 2015, and June 3, 2016.

In conducting the interviews, we placed interviewees under oath, and recorded and transcribed the interviews. We identified additional allegations that were outside

the scope of this review. As a result, we forwarded the details of these allegations to the Defense Hotline for consideration and action.

Use of Computer-Processed Data

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

Prior Coverage

During the last 5 years, we did not identify any Defense Hotline reviews involving the NAVAUDSVC audits; however, the DoD OIG and Air Force Audit Agency each issued one report discussing the quality control program within the NAVAUDSVC. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/pubs/index.cfm>

DoD OIG

Report No. DODIG-2015-105, “Military Department Audit Agencies: System Review Report,” April 9, 2015

We reviewed the results, conclusions, and recommendations of the Military Department audit agencies’ peer reviews in coordination with our reviews of Special Access Program (SAP) audits that addressed the system of quality control for the Military Department audit agencies, in effect for the year ended September 30, 2013. In our opinion, the system of quality control for each of the Military Department audit agencies in effect for the year ended September 30, 2013, was suitably designed and complied with to provide the Military Department audit agencies with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Military Department audit agencies received an External Peer Review rating of *pass*.

Air Force

“Opinion Report on the Fiscal Year 2014 External Quality Control Peer Review of the NAVAUDSVC,” September 29, 2014

On September 29, 2014, the NAVAUDSVC System of Quality Control Review was completed in accordance with GAS. According to the review, the NAVAUDSVC system of quality control for the year ended September 30, 2013, was designed in accordance with quality standards established by the Council of the Inspectors General for Integrity and Efficiency. As of January 11, 2018, the NAVAUDSVC was undergoing the required tri-annual system review of its quality control system.

Appendix B

DoD Instruction 7600.02 Updates

During the Victims' Career Path Audit, DoD Instruction 7600.02, "Audit Policies," was updated to address auditor access to hotline records. The Table below displays the various versions of DoD Instruction 7600.02 and excerpts addressing auditor access to hotline records.

DoD Instruction 7600.02 Date	Excerpt Addressing Auditor Access to Information
April 27, 2007	DoD audit organizations should have full and unrestricted access to all personnel, facilities, records, reports, databases, documents, or other information or material in accomplishing an announced audit objective when requested by an auditor with proper security clearances.
October 16, 2014	DoD audit organizations must have full and unrestricted access to all personnel, facilities, records, reports, audits, reviews, hotline records, databases, documents, papers, recommendations, or other information or material related to accomplishing an audit objective when requested by an auditor with proper security clearance.
October 16, 2014, - <i>Incorporating Change 1, Effective March 15, 2016</i>	DoD audit organizations must have full and unrestricted access, unless access is precluded or limited by law, regulation, or DoD policy, to all personnel facilities, records, reports, audits, reviews, database, documents, papers, recommendations, and other information or material related to accomplishing an announced audit objective when requested by an auditor with proper security clearance.

Management Comments

Secretary of the Navy



THE SECRETARY OF THE NAVY
WASHINGTON DC 20350-1000

February 14, 2018

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL POLICY AND
OVERSIGHT

SUBJECT: Hotline Allegations Regarding the Actions of Department of the Navy
Officials on the Naval Audit Service Audit of Alleged Sexual Assault
Victims' Career Paths

Reference: (a) DoDIG Draft Audit Report Project No. D2017-DAPDIA-0111.000 dated
January 31, 2018

Reference (a) requested management comments on the subject draft audit report. Department of Defense recommended that Secretary of the Navy Instruction 7510.7G remove the reference to "his/her designee" in order to avoid a future structural threat to Naval Audit Service independence.

On February 1, 2018, I changed Secretary of the Navy Instruction 7510.7G, Enclosure (3), to remove the reference to "his/her designee." The Department of the Navy Directives and Records Management Division has this action for processing. I estimate the change to be published by May 1, 2018. However, the reference to "his/her designee" removal is effective immediately.

We appreciate the opportunity to respond to the report.

If you have any questions, please contact [REDACTED] at [REDACTED]
or [REDACTED].

A handwritten signature in blue ink, which appears to read "R. Spencer", is positioned above the printed name.

Richard V. Spencer

Management Comments

Naval Audit Service



DEPARTMENT OF THE NAVY
NAVAL AUDIT SERVICE
1006 BEATTY PLACE SE
WASHINGTON NAVY YARD, DC 20374-5005

7510
14 Feb 18

From: Auditor General of the Navy (Acting)
To: Deputy Inspector General Policy and Oversight
(Attn: Mr. Randolph R. Stone)

Subj: HOTLINE ALLEGATIONS REGARDING THE ACTIONS OF DEPARTMENT OF
THE NAVY OFFICIALS ON THE NAVAL AUDIT SERVICE AUDIT OF ALLEGED
SEXUAL ASSAULT VICTIMS' CAREER PATHS

Ref: (a) DoDIG Draft Audit Report Project No. D2017-DAPOIA-0111.000 dated January 31,
2018

Encl: (1) Naval Audit Service's Official Comment

1. Reference (a) requested management comments on the subject draft audit report.
2. Enclosure (1) provides our comment.
3. We appreciate the opportunity to respond to the report.
4. If you have any questions, please contact me at [REDACTED] or e-mail
[REDACTED]


DONJETTE L. GILMORE

Management Comments

Naval Audit Service (cont'd)

OIG, DOD DRAFT REPORT DATED JANUARY 31, 2018
D2017-DAPOIA-0111.000

“HOTLINE ALLEGATIONS REGARDING THE ACTIONS OF DEPARTMENT OF THE
NAVY OFFICIALS ON THE NAVAL AUDIT SERVICE AUDIT OF ALLEGED SEXUAL
ASSAULT VICTIMS’ CAREER PATHS

NAVAL AUDIT SERVICE’ COMMENT
TO OIG, DOD RECOMMENDATION

RECOMMENDATION E.1: OIG, DOD recommends that the Acting Auditor General of the Navy: determine whether to complete the Hotline Programs Audit and the Hotline Complaints in Naval Inspector General Hotline Tracking System Audit. As appropriate, senior Naval Audit Service officials should issue either an audit suspension letter or a curtailment letter as required by the Naval Audit Service Handbook.

NAVAL AUDIT SERVICE COMMENT: Concur. The Naval Audit Service issued a curtailment letter on January 31, 2018 for the DON Hotline Program audit. The curtailment letter included all addressees listed on the announcement letter. We have also closed the Hotline Complaints in Naval Inspector General Hotline Tracking System audit. We did not issue a curtailment letter for the Hotline Complaints in Naval Inspector General Hotline Tracking System audit because we had not issued a formal announcement letter. We consider Recommendation E.1 to be closed.

Enclosure 1
Page 1 of 1

Acronyms and Abbreviations

AAG	Assistant Auditor General of the Navy
AAG-M&RA	Assistant Auditor General—Manpower and Reserve Affairs
AUDGEN	Auditor General of the Navy
DoD IG	Department of Defense Inspector General
DoD OIG	Department of Defense, Office of Inspector General
DON	Department of the Navy
DON-DGC	Department of the Navy, Deputy General Counsel
DON-GC	Department of the Navy, General Counsel
DON-OGC	Department of the Navy, Office of the General Counsel
GAS	Government Auditing Standards
NAVAUDSVC	Naval Audit Service
NAVINSGEN	Naval Office of the Inspector General
NCIS	Naval Criminal Investigative Service
NIGHTS	Naval Inspector General Hotline Tracking System
SECNAV	Secretary of the Navy

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U.S. DEPARTMENT OF DEFENSE

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