



# 2020 Semiannual Report to Congress

Office of Inspector General  
October 1, 2019- March 31, 2020



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## MESSAGE FROM THE INSPECTOR GENERAL



I am pleased to present this National Geospatial-Intelligence Agency (NGA) Office of Inspector General (OIG) report for the period ending 31 March 2020. OIG conducted audit and inspection oversight, produced recommendations for improvements in agency programs, and pursued allegations of fraud, waste, and abuse.

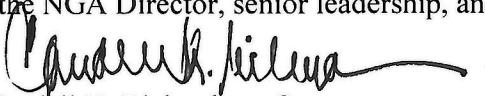
We worked closely with NGA elements and closed 41 of 116 (35 percent) audit and inspection recommendations during this period. Under the Inspector General Empowerment Act of 2016, we continue to expand our metrics resulting from our recommendations to the Agency.

The Audit Division examined NGA's analysis event response for national security and natural disasters, assessed Improper Payments Elimination and Recovery Act compliance, and provided oversight of the contract independent auditors' work on NGA's financial statement audit and evaluation of adherence to the Federal Information Security Modernization Act (FISMA). Recommendations from these projects focused on improving policies, procedures, and requirements compliance; internal controls; and process effectiveness and efficiency. We continue to oversee the work of the contract independent auditing firm. Our ongoing projects include NGA's supply chain risk management, permanent duty travel, contractor personnel qualifications, implementation of Agile software development methodology, award fee contracts, information security continuous monitoring program, classified laptop inventory, and purchase card program.

The Inspections Division assessed NGA's acquisition policies and processes to determine the effectiveness and efficiency of the Agency's acquisition program management and compliance with oversight requirements. Recommendations focused on the placement of the Component Acquisition Executive (CAE) and acquisition activity in the organizational structure, acquisition credentials of key acquisition leadership, and alignment of NGA acquisition policies and processes with fundamental DoD and IC acquisition guidance. Additionally, the team completed fieldwork for the Contract Writing System inspection. Finally, the team announced a new inspection of the NGA Promotion Process.

The Investigations Division closed 74 cases this period, substantiating 20 (27 percent) involving time and attendance fraud, computer misuse, security, and travel, recovering \$197,007. The division continues to work on several investigations of senior officials. The Fraud Analytics Support Team used data analytics to identify potential fraud in contracts, government purchase and travel cards, and potential misconduct.

I appreciate the ongoing support from the NGA Director, senior leadership, and NGA workforce.

  
Cardell K. Richardson, Sr.  
Inspector General

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## OVERVIEW

The National Geospatial-Intelligence Agency (NGA) is a Department of Defense combat-support agency and a member of the Intelligence Community (IC). The Agency receives guidance and oversight from DoD, Office of the Director of National Intelligence, and Congress. NGA provides geospatial intelligence—GEOINT—that supports US national security and defense, as well as humanitarian assistance and disaster relief, and informs national policy decisions.



The mission of the Office of Inspector General (OIG) is to conduct independent and objective audits, inspections, and investigations to strengthen the effectiveness, efficiency, and integrity of NGA programs and operations.

We undertake and perform our assessments of NGA's worldwide programs and operations in accordance with the Inspector General Act (IG) of 1978, as amended, and in compliance with the standards of the Government Accountability Office (GAO) and the Council of the Inspectors General on Integrity and Efficiency.

The OIG also serves as the principal NGA agent responsible for investigating potential violations of law, rule, or regulation, as well as incidents of gross mismanagement, gross misconduct, abuse of authority, and denial of due process. In addition, the OIG performs the NGA external liaison function for federal, state, and local Inspectors General and Congressional oversight of IG-related matters. The OIG is NGA's liaison to external law enforcement agencies, such as the FBI.

## RESOURCES AND ORGANIZATION

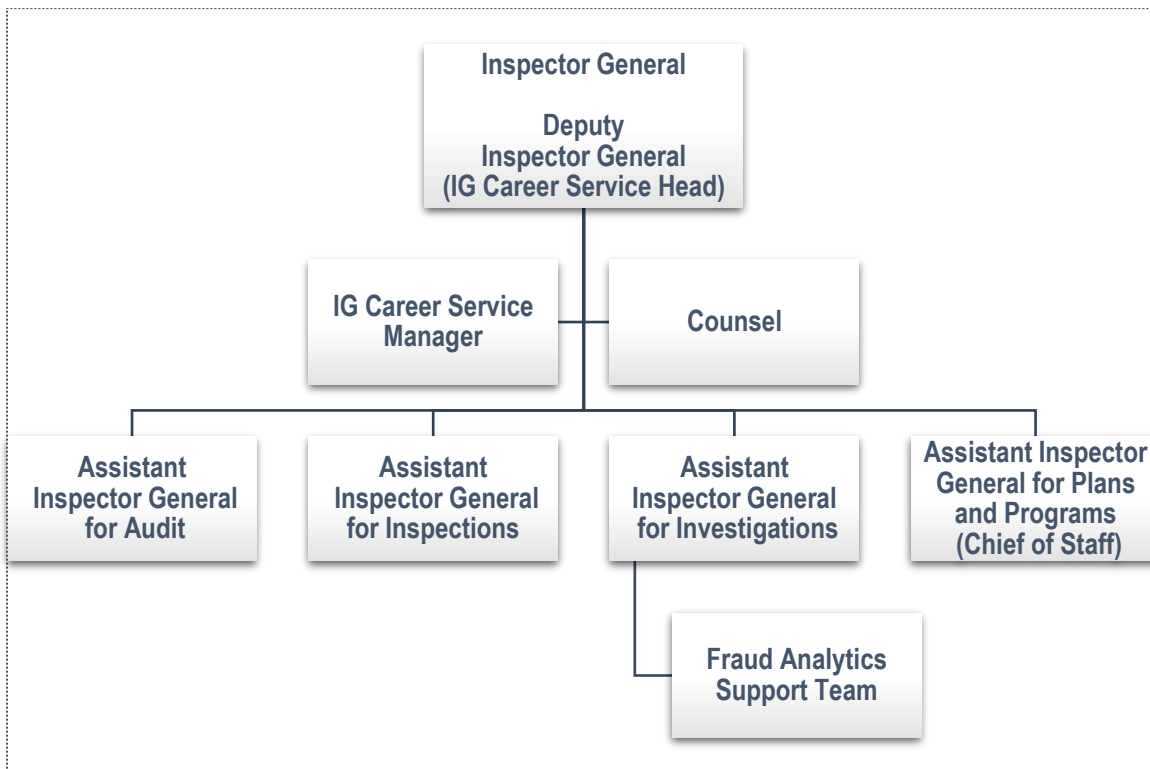
The OIG is authorized 60 billets, and as of 31 March 2020, 55 employees were on board. The OIG staff is allocated among three core divisions—Audit, Inspections, and Investigations—and a support function—the Plans and Programs Division. A Counsel reports directly to the IG.

The Deputy IG is the head of the IG Career Service (IGCS). The IGCS was established to protect IG personnel from undue influence in recruiting, hiring, development, and promotion. The IGCS provides career development, training, and assignments management for the IG professionals. The IGCS has a dedicated Career Service Manager (Human Resource Professional) who reports directly to the Deputy IG.

The IGCS focused on creating career progression roadmaps and developing deep IG expertise and career broadening through rotational assignments across the IG community. The goal of the IGCS is to strengthen core IG competencies, broaden career opportunities, and safeguard independence.

The IGCS emphasized partnering across the IG community with a focus on sharing lessons learned. Engagements highlighted the IG best practices across collaboration partnerships. The IGCS created a career progression roadmap that assists IG professionals in identifying career planning goals to enhance their career development. The guide sets a framework for individual or supervisory conversations about experience, exposure, and education needs for future growth in the seven occupational work roles in the IGCS. The IGCS Career Resource Guide was broadly shared across the IG Community and highlighted by the CIGIE and the IC IG communities as a best practice across their respective communities.

**Figure 1. OIG Organization Chart**



## COUNSEL TO THE INSPECTOR GENERAL

The Counsel to the Inspector General is an in-house legal asset. Counsel provides legal advice directly to the IG and provides legal assistance to all OIG elements. Counsel also represents the OIG in litigation arising out of or affecting OIG operations, manages the OIG legislative and regulatory review, and reviews all plans, investigations, and final reports for legal sufficiency. On behalf of the IG and OIG, the Counsel liaises with, among others, DoD and IC IG counsels, DoD IG, federal and state prosecutors, NGA's Office of General Counsel (OGC), and other NGA components.

## AUDIT

The Audit Division is responsible for providing independent and objective audits of NGA's programs and operations, and promoting the effectiveness, efficiency, and accountability of NGA programs and operations. Audits are conducted in accordance with generally accepted government auditing standards and the Inspector General Act of 1978, as amended. Audit findings and recommendations seek to reduce costs; improve overall performance; and eliminate fraud, waste, and abuse. The recommendations resulting from the projects offer insight for management, help improve internal controls, and ensure compliance with laws, regulation, and policy.



## INSPECTIONS

The Inspections Division has responsibility for the evaluation, review, and analysis of NGA's programs and activities, including authorities, policies, procedures, and controls. The division provides independent assessment of the reliability of information, compliance with regulations and policies, management of resources, and achievement of program results. Inspections are conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation and the IG Act of 1978, as amended, and provide information that is timely, credible, and useful for agency managers, policymakers, and others. The recommendations resulting from the projects offer insight for management and help improve effectiveness and efficiency of agency operations and programs.

## INVESTIGATIONS

The Investigations Division conducts independent administrative and criminal investigations of complaints and other information of possible violations of criminal and civil law. The division is the principal NGA agent for investigating potential violations of rule or regulation, as well as incidents of gross mismanagement, gross misconduct, abuse of authority, and denial of due process. The Investigations Division closed 74 cases this period, substantiating 20 (27 percent) of its cases involving time and attendance fraud, computer misuse, security, and travel, and recovered \$197,007.

The division also incorporates the Fraud Analytics Support Team (FAST), which conducts an agency-wide fraud detection program using data mining and forensic analyses tools. FAST also identifies policy violations and weaknesses in internal and management controls. Systemic findings are referred to the Inspections Division or Audit Division for further analysis and review. The funds recovered involve time and attendance fraud, contractor labor mischarging, and contractor self-disclosure cases.

The division is included in the *GAO Whistleblower in the IC* review, which includes a review of the DIA, NRO, CIA, IC IG, NSA, and NGA processes and procedures in handling whistleblower complaints. The GAO review is complete and NGA has responded to the GAO report.



## SUMMARIES OF AUDITS

### COMPLETED

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#### **FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-01 (External Report) issued 29 October 2019, and Report No. OIGA 20-02 (Internal Report), issued 5 November 2019**

*Overview.* OIGA contracted KPMG LLP, an independent public accounting firm, to perform the FY2019 evaluation required by FISMA. The overall objectives of the evaluation were to assess NGA's information security program in accordance with IG FISMA reporting metrics issued by the Department of Homeland Security and determine whether NGA implemented recommendations from the FY2018 assessment. The evaluation included a sample of seven systems for testing to support the IG metrics. Two reports were issued in relation to the evaluation: the external report to the IC IG that provided the results of the reporting metrics, and the internal report to NGA management that included the detailed findings and recommendations.

*Findings.* KPMG issued 14 findings. The auditors found that NGA made some progress in strengthening its information security program; however, NGA did not consistently implement and enforce security policies and procedures in accordance with current requirements. Until NGA consistently and effectively implements and enforces security requirements at the enterprise and system levels, the Agency will continue to risk the confidentiality, integrity, availability, nonrepudiation, and authentication of its data.

*Results.* KPMG issued 42 recommendations. KPMG will follow up on the findings and evaluate the adequacy of corrective actions taken when it performs the FY2020 evaluation.

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#### **Independent Auditors' Report on the NGA Financial Statements for Fiscal Years 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019**

*Overview.* OIGA contracted KPMG LLP to audit NGA's FY2019 financial statements. The objective was to provide an opinion on whether NGA's financial statements were presented fairly, in all material respects, in accordance with US generally accepted accounting principles. KPMG also considered NGA's internal control over financial reporting and performed tests to determine whether NGA complied with applicable provisions of laws, regulations, contracts, and grant agreements.

*Findings.* For certain material account balances and disclosures, NGA was unable to provide sufficient appropriate audit evidence for or make representations to the facts and circumstances that support them. In addition, KPMG reported four material weaknesses in internal control

related to: the procurement process; property, plant, and equipment; the fund balance with Treasury reconciliation process; and entity-level controls; and a significant deficiency related to key financial and supporting systems. KPMG also reported that NGA did not fully comply with the *Federal Managers' Financial Integrity Act of 1982*, and that NGA's financial management systems did not substantially comply with federal financial management systems requirements, applicable federal accounting standards, and the United States Government Standard General Ledger at the transaction level, as required under Section 803(a) of the *Federal Financial Management Improvement Act of 1996*.

During the audit engagement, KPMG also identified six internal control deficiencies that were not considered significant deficiencies or material weaknesses but were important enough to merit management's attention. These deficiencies were communicated to management in the *Independent Auditors' Management Letter for the FY2019 Financial Statement Audit Engagement* (Report No. OIGA 20-04, issued 26 December 2019).

*Results.* The audit engagement resulted in a disclaimer of opinion on NGA's FY2019 and FY2018 financial statements, as KPMG was unable to obtain sufficient, appropriate audit evidence on which to base an opinion. KPMG issued 41 accompanying recommendations (33 with the auditors' report and eight with the management letter). KPMG will follow up on the findings and evaluate the adequacy of corrective actions taken when it performs the FY2020 financial statement audit.

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#### **Audit of NGA's Analysis Event Response for National Security and Natural Disasters, Report No. OIGA 20-05, issued 5 March 2020**

*Overview.* The objective of this audit was to determine whether Analysis component-related crisis and event response plans were in place, executed, and managed effectively. Specifically, OIGA determined whether the execution and management of those plans facilitated coordination among stakeholders, standardization of procedures where practical, reduction in duplication of efforts, and efficient allocation of available resources.

*Findings.* OIGA identified four findings related to Analytic operations.

*Results.* The report contains seven recommendations focused on improving controls and readiness for analytic crisis and events.

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## **Assessment of NGA's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019, Memorandum U-048-20/OIG, issued 9 March 2020**

*Overview.* The objective of the assessment was to determine whether NGA was compliant with IPERA for FY2019.

*Findings.* OIGA concluded that NGA was compliant with IPERA for FY2019

*Results.* OIGA made no recommendations for corrective actions.

## **ONGOING**

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### **Audit of NGA's Supply Chain Risk Management, Project No. 19-A01**

*Overview.* The objective of this audit is to determine whether the NGA Supply Chain Risk Management program is effectively managed in accordance with federal, DoD, Intelligence Community, and other applicable policy and guidance.

*Status.* OIGA announced the project in April 2019. The project is 90 percent complete.

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### **Audit of NGA's Permanent Duty Travel, Project No. 19-A03**

*Overview.* The objective of this audit is to determine the effectiveness and efficiency of NGA's permanent duty travel program. Specifically, the audit will determine whether NGA complied with applicable laws and regulations governing reimbursement for permanent duty travel.

*Status.* OIGA announced the project in March 2019. This project is 70 percent complete.

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### **Audit of Contractor Personnel Qualifications, Project No. 19-A06**

*Overview.* The objective of this audit is to determine whether NGA ensures its contractors provide qualified personnel commensurate with labor category requirements and rates established in their contracts.

*Status.* OIGA announced the project in April 2019. This project is 50 percent complete.

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### **Audit of NGA's Implementation of Agile Software Development Methodology, Project No. 19-A08**

*Overview.* The objective of this audit is to determine whether NGA is effectively managing the implementation of Agile software development methodology.

*Status.* OIGA announced the project in May 2019. This project is 20 percent complete.

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## **FY2020 Federal Information Security Modernization Act Evaluation of the NGA Information Security Program, Project No. 20-A02**

*Overview.* OIG contracted KPMG LLP, an independent public accounting firm, to perform the FY2020 evaluation required by FISMA. The overall objectives of the evaluation are to assess NGA's information security program in accordance with the IG FISMA reporting metrics issued by the Department of Homeland Security and determine whether NGA implemented recommendations from the FY2019 assessment. The evaluation will include testing a sample of information systems to support the IG metrics.

*Status.* OIGA announced the project in January 2020. This project is 10 percent complete. This project relies heavily on the contract independent audit firm, which has been relocated to an offsite location due to COVID-19 agency health and security policies.

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## **Audit of NGA's Award Fee Contracts, Project No. 20-A03**

*Overview.* The objective of this audit is to assess NGA's management of award fee contracts. Specifically, we will evaluate the adequacy and appropriateness of the (1) process used to assess contractor performance, (2) justification for fees awarded, and (3) obligation of award fees.

*Status.* OIGA announced the project in February 2020. The project is 10 percent completed. Given the current COVID-19 operating situation, the report issue date is to be determined.

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## **Evaluation of NGA's Information Security Continuous Monitoring Program, Project No. 20-A04**

*Overview.* OIG contracted KPMG LLP to conduct an evaluation of NGA's information security continuous monitoring (ISCM) program. Specifically, KPMG will determine why NGA has not consistently implemented an ISCM program.

*Status.* OIGA announced the project in March 2020. This project is 5 percent complete. This project relies heavily on the contract independent audit firm, which has been relocated to an offsite location due to COVID-19 agency health and security policies.

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## **Audit of NGA's Classified Laptop Inventory, Project No. 20-A05**

*Overview.* The objective of this audit is to determine whether NGA's classified laptop inventory is managed in accordance with federal, DoD, and NGA requirements.

*Status.* OIGA announced the project in February 2020. This project is 5 percent complete.



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### **Audit of the NGA Financial Statements for FY2020, Project No. 20-A06**

*Overview.* OIGA contracted KPMG LLP, an independent public accounting firm, to audit NGA's FY2020 financial statements. The audit objective is to determine whether NGA's financial statements are presented fairly, in all material respects, in accordance with US generally accepted accounting principles. To meet requirements for federal financial statement audits, KPMG is also assessing internal control over financial reporting and performing tests to determine whether NGA complied with applicable provisions of laws, regulations, contracts, and grant agreements.

KPMG is following up on the status of management's corrective actions to address the findings and recommendations communicated in the *Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018* (Report No. OIGA 20-03), and the *Independent Auditors' Management Letter for the FY2019 Financial Statement Audit* (Report No. OIGA 20-04).

*Status.* OIGA announced the project in February 2020. This project is 10 percent complete. This project relies heavily on the contract independent audit firm, which has been relocated to an offsite location due to COVID-19 agency health and security policies.

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### **Audit of NGA's Purchase Card Program, Project No. 20-A07**

*Overview.* The objectives of this audit are to determine whether: (1) NGA's internal controls over the purchase card program are properly designed and implemented, and operating effectively to prevent abuse or misuse, and (2) NGA government purchase card transactions are valid, properly authorized and supported.

*Status.* OIGA announced the project in March 2020. This project is 5 percent complete.

# SUMMARIES OF INSPECTIONS

## COMPLETED

### **Inspection of NGA's Acquisition Function, Phase III: Policies and Processes, Report No. OIGE-20-01, issued November 2019.**

*Overview.* This inspection assessed NGA's acquisition policies and processes. It was the third, and final, in a series of acquisition-function inspections based generally on a framework and guidelines established by GAO and OMB. The overall objective of this inspection was to assess NGA's acquisition policies and processes to determine the effectiveness and efficiency of the Agency's acquisition program management and compliance with oversight requirements. Specifically, we discovered the Agency's acquisition policies and processes, assessed how well they supported the Agency's program managers in performing their duties, and determined whether the policies and processes supported the Agency's ability to assess and monitor its own acquisition performance.

*Findings.* We found that NGA's acquisition policies and processes needed improvement. Specifically, NGA policies and processes did not align to higher-level DoD and Intelligence Community guidelines, nor to fundamental acquisition principles. NGA has created its own acquisition system with unique processes, boards, and even a unique lexicon. NGA's acquisition policies in their current state do not support the Agency's program managers and, for the most part, are missing, incomplete, or outdated. NGA's compliance with Defense Acquisition Workforce Improvement Act (DAWIA) requirements has decreased since 2015, despite a 2015 inspection report recommendation for the Agency to increase its DAWIA compliance. Finally, NGA's acquisition programs and activities are dispersed throughout the Agency, with no individual or office having comprehensive oversight. Although the Component Acquisition Executive (CAE) bears responsibility for monitoring all acquisition, the CAE's office is unable to monitor any acquisition programs other than its major systems acquisitions (MSAs) and special interest acquisitions (SIAs), which represent only a small fraction of its acquisition programs. The CAE's office is unable to meet that requirement because it is inadequately staffed and organizationally remote from the CAE and program offices. Although some of the non-MSA/SIA programs have been assigned to the Agency's four newly instituted Integrated Program Offices, only two of the four have evidence they are performing any type of program reviews, and even those are inconsistent.

*Results.* To improve NGA's acquisition policies and processes, OIGE made five recommendations focused on revising the Agency's written acquisition instructions and guidance; realigning CAE's organizational and office structures, acquisition programs, and activities; and increasing DAWIA certification of employees filling key acquisition positions.

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### **Inspection of GEOINT Standards, Project No. II-19-01**

*Overview.* The NGA Director, as Geospatial Intelligence (GEOINT) Functional Manager (GFM), established the National System of Geospatial-Intelligence (NSG) GFM Standards Assessment program, which defines and implements NSG methods and processes to assess and assert information technology (IT) and National Security Systems (NSS) conformance with GEOINT data and service standards within the DoD and the IC. During our 2019 annual planning process, we learned of potential negative effects resulting from NGA Career Service manpower initiatives and constrained contract funding for the GEOINT Standards program. Management raised concerns that the Career Service initiatives created a critical shortfall in qualified cadre. Additionally, we learned of concerns regarding possible reductions to the GEOINT standards-related contract funding. The overall objective of the inspection is to assess whether the GEOINT Standards program is currently organized, staffed, and resourced to effectively fulfill its GFM responsibilities.

*Status.* The final report was delayed due to unplanned attrition in the Inspections Division staff and a reduced manning profile for a temporary period. The report is planned for publication in September 2020.

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### **Inspection of NGA's Contract Writing System, Project No. QL-19-02**

*Overview.* NGA contract data must be completed and tracked in a system that is searchable. Currently, NGA contract data is housed in a system called PRISM. We received complaints that contract data is incomplete and kept on manual spreadsheets. In addition, the ability for NGA's Office of Contract Services (OCS) and program offices to readily track, obtain metrics, and evaluate contracts during the lifecycle cannot be effectively performed without a standardized contract writing system. The overall objective of this inspection is to determine whether NGA's contract writing system delivers the capability to provide adequate contract data for principal users. Specifically, we will determine whether the current NGA contract writing system sufficiently allows for storage, discoverability, and retrieval of required contract documentation and if the planned system will adequately store, manage, and make accessible all required contract information, as required by Federal Acquisition Regulation §4.8, "Government Contract Files."

*Status.* The final report was delayed due to unplanned attrition in the Inspections Division staff and a reduced manning profile for a temporary period. The report is planned for publication in September 2020.

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## **Inspection of the NGA Promotion Process, Project No. II-20-01**

*Overview.* Beginning in 2016, NGA began transitioning to a new promotion process, which differs significantly from the system that had been in place. The new promotion process was fully implemented in 2019. The overall objective of this inspection is to determine whether the current promotion process is effective and efficient, and to evaluate HD's oversight of the promotion process. Specific subobjectives are to assess the process and ascertain any needed improvements, cost effectiveness in terms of money and manpower, and whether the Human Development Directorate's measures of success map back to the NGA Strategic Goals.

*Status.* The final report was planned for publication in July 2020; however, the inspection is delayed indefinitely due to the COVID-19 pandemic. Publication is planned for November 2020.



## SUMMARIES OF INVESTIGATIONS

The Investigations Division (OIGI) closed 74 cases during the reporting period: 20 (or 27 percent) of its cases were substantiated. The division opened 74 cases and has 70 ongoing investigations.



## JUDICIAL ACTIONS AND PROSECUTIONS

OIGI has nothing to report during this period.

## CASES INVOLVING SENIOR GOVERNMENT OFFICIALS (SUBSTANTIATED)

OIGI provided investigative support to the DoD OIG on one investigation of a senior official that resulted in substantiated allegations, which are summarized below. OIGI has 14 pending investigations on senior officials.

We provided the DoD OIG the required notification of these allegations and cases.

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### OIG Case No. 19-134, closed November 2019

The OIGI investigated allegations that a senior government official operated a personal business using government time at an NGA facility. The investigation disclosed evidence of this activity and the official received an oral admonishment.

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### OIG Case No. 19-154, closed January 2020

The OIGI opened a case to investigate allegations that a senior government official created a hostile work environment and displayed discourteous and disrespectful conduct towards subordinate employees. An inquiry disclosed evidence of these activities and the official received a 15-day suspension without pay.

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### OIG Case No. 20-034, closed January 2020

The OIGI opened a case to address an allegation that a senior government official misused NGA computer systems. An inquiry disclosed evidence of computer misuse. The official resigned before any disciplinary action was proposed.

## **CASES INVOLVING SENIOR GOVERNMENT OFFICIALS (UNSUBSTANTIATED)**

The DoD OIG was provided appropriate notification of the following allegations and cases.

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### **OIG Case No. 18-069, closed December 2019**

Senior government officials retaliated against a subordinate employee; not substantiated.

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### **OIG Case No. 18-134, closed January 2020**

Senior government officials misused travel funds; not substantiated.

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### **OIG Case No. 19-050, closed March 2020**

A senior government official retaliated against a subordinate employee; not substantiated.

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### **OIG Case No. 19-088, closed October 2019**

A senior government official created a hostile work environment; not substantiated.

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### **OIG Case No. 19-107, closed November 2019**

A senior government official committed a prohibited personnel practice; not substantiated.

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### **OIG Case No. 20-001, closed February 2020**

A senior government official wasted NGA resources; not substantiated.

## **WHISTLEBLOWER RETALIATION**

OIGI closed six whistleblower reprisal cases, which are summarized below.

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### **OIG Case No. 18-069, closed December 2019**

At the request of another government agency's OIG, NGA OIGI investigated allegations that the other government agency's OIG supervisors retaliated against an OIG employee for reporting concerns to Congress. The OIGI investigation concluded that the supervisors did not retaliate against the employee. These findings were reported to the appropriate oversight body and to the employee through the employee's legal counsel.

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**OIG Case No. 18-120, closed October 2019**

OIGI investigated an allegation of retaliation against a Pay Band 3 analyst by a supervisor for reporting management issues to management. The analyst was concerned that the reporting of issues would result in being the subject of gender discrimination and reprisal. The OIGI investigation concluded that reprisal did not occur. These findings were reported to the analyst.

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**OIG Case No. 18-123, closed February 2020**

OIGI investigated allegations that Pay Band 5 supervisors took disciplinary action against a Pay Band 3 employee after the employee reported unfair treatment by leadership to the NGA OIG. The investigation did not find that the supervisors committed reprisal. The investigation found that the disciplinary action would have been taken regardless of the disclosure to the OIG. This finding was reported to the employee in writing.

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**OIG Case No. 19-037, closed December 2019**

OIGI opened a case to address allegations that a Pay Band 4 employee was given a letter of reprimand and a letter of requirement for reporting discrimination and a hostile work environment to management, the NGA Culture of Respect Office, and the NGA Office of Diversity and EEO (ODE). OIGI confirmed that the employee filed an EEO complaint with ODE, which included the employee's reprisal allegations. OIGI personnel advised the complainant that OIGI would not conduct an investigation of the same reprisal allegations being addressed in the EEO complaint, and that the complainant could return to the OIGI after conclusion of the EEO complaint process if there were still issues that OIGI should address.

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**OIG Case No. 19-050, closed March 2020**

OIGI investigated allegations that a management team removed an employee from a team lead position for reporting an incident to the NGA OIG regarding performance feedback. The investigation found that the removal from the team lead position was not related to the reporting of the incident to the OIG. This finding was reported to the employee in writing.

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**OIG Case No. 20-066, closed March 2020**

OIGI investigated allegations that two Pay Band 5 supervisors retaliated against a subordinate employee when the employee was removed from a supervisory position and given a lower performance score than had been received in previous years. The OIGI was unable to establish a prima facie case of reprisal since the employee had not made a protected disclosure. This finding was reported to the employee in writing.

## TIME AND ATTENDANCE FRAUD

The OIGI continued to address matters of significant time and attendance fraud through investigations. An example of one such case follows below. Many lesser time and attendance issues are handled directly with management, who ensures that recovery of funds and other remedies are accomplished.

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### OIG Case No. 18-022, closed November 2019

The OIGI received an allegation that a Pay Band 3 information technology services employee was not working the hours for which the employee was paid. OIG investigators found evidence that, for a two-year period, the employee claimed 907 hours on time sheets that had not been worked. The value of this shortage is \$42,510. The employee resigned before disciplinary actions could be proposed; however, actions were initiated to recover these funds.



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### OIG Case No. 19-058, closed February 2020

The OIGI received an allegation that a Pay Band 3 analyst claimed hours on time sheets that were not worked. OIG investigators found evidence that, for a one-year period, the analyst claimed 282 hours on time sheets that had not been worked. The value of this shortage is \$11,682. The employee resigned before disciplinary actions could be proposed; however, actions were initiated to recover these funds.

## CONTRACTOR LABOR MISCHARGING

OIGI continued to address issues of contractor labor mischarging through outreach efforts with industry and a fraud survey that was provided to the NGA workforce. One labor mischarging case, summarized below, that was worked with the Department of Justice resulted in a major recovery of funds. OIGI also received a number of contractor self-disclosure letters from NGA contractors.

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### OIG Case No. 20-001, closed February 2020

OIGI opened a case after receiving a report from an NGA contractor that one of its employees assigned to NGA falsified the hours charged on the employee's time sheets. A review of the contractor report disclosed the employee mischarged 94 hours, valued at \$14,434. OIGI ensured that the NGA Office of Contract Services was notified of the disclosure and that the money was returned to NGA.



## **COMPUTER MISUSE**

OIGI investigated acts of computer misuse by government and contractor personnel at NGA. The following is a case summary of an investigation of a contractor employee using NGA computer systems excessively for personal use.

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### **OIG Case No. 19-051, closed February 2020**

OIGI investigated an allegation that a contractor employee assigned to the Information Technology Services Directorate was operating a personal business on government time and using NGA computer systems. The investigation substantiated the allegations. The employee was removed from the NGA contract and employment was terminated.

## **MISUSE OF TRAVEL FUNDS**

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### **OIG Case No. 19-038, closed February 2020**

OIGI investigated an allegation that a supervisor approved a request from a subordinate employee to extend a temporary duty assignment for non-mission purposes and charge the costs to the government. The investigation determined that their actions resulted in an inappropriate use of NGA funds. Both employees were orally admonished.

## **MISUSE OF POSITION**

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### **OIG Case No. 17-152, closed December 2019**

OIGI investigated allegations that a supervisor misused the position by inappropriately influencing the hiring process for family members. The OIGI investigation found that the lower-graded employees involved in the hiring of applicants viewed the supervisor's intervention in the hiring process as inappropriately influencing the hiring process. The supervisor received a five-day suspension without pay for conduct unbecoming a Federal employee.

## **OTHER NOTEWORTHY INVESTIGATIONS**

OIGI has no noteworthy investigations to report for this reporting period.

## **CRIMINAL INVESTIGATIONS**

During this period, OIGI worked on investigations with the Defense Criminal Investigative Service, other criminal investigative agencies, and Department of Justice attorneys. The issues included false claims, cost mischarging, conflict of interest, and theft of government equipment.

## FRAUD ANALYTICS SUPPORT TEAM

FAST is outsmarting fraud, waste, and abuse through data science. FAST performs two missions: (1) detect fraud, waste, and abuse through data analytics and (2) provide forensic analysis support to the Investigations Division. FAST provides the basis for restitution and recovery of dollars lost due to fraud, waste, and abuse so that corrective actions can be taken to address employee misconduct.

### COMPLETED

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#### **Proactive Contract Fraud Detection Model, Project No. F19-006**

Contracts pose one of the highest risks for fraud at NGA. In response, FAST initiated a review of NGA contracts. The objective of this project was to identify high-risk contracts based on risk rankings derived from available data and outlier detection methods. The goal was to find the outliers in the data and identify contracts with potential fraud, waste, and abuse. No significant leads were developed. This project was completed in November 2019.

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#### **Proactive Time and Attendance and Labor Mischarge Model, Project No. F19-007**

The Proactive Time and Attendance and Labor Mischarge (P-TA/LM) project's primary objective is to detect false claims, and its secondary objective is to deter future false claims against the government. The P-TA/LM model identified five possible timecard abusers. After preliminary analysis, three cases were opened: 19-155, 19-156, and 19-157. This project was completed in November 2019.

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#### **NGA OIG Hotline Call Analytics, Project No. F19-010**

FAST initiated a project to transcribe, clean, prepare, and analyze hotline call logs from FY2016 through FY2019 to identify trends. FAST successfully cleaned and digitized the hand-written hotline call logs. Further analysis of hotline employee complaint trends were performed under FAST Project F20-005. Project F19-010 was completed in November 2019.

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#### **Forensic Tool Kit Link Analysis and Visualization Project No. F19-013**

In support of OIG Special Agents, FAST initiated a new pilot project to implement new Forensic Tool Kit software capabilities to visualize communications between case subjects and perform link analysis. FAST successfully implemented and provided visualization support to OIGI using this new function. This pilot project was completed in November 2019.

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## **Audit Assist – Audit of NGA’s Implementation of Agile Software Development Methodology, Project F19-014**

FAST assisted the NGA OIG Audit Division in compiling a list of NGA’s Software development efforts through data cleaning, preparation, and analysis of agency-provided data. We shared the results of this analysis with the Audit Division. Because of this audit assist, FAST now has direct access to the agency’s system of record for NGA contracts. This project was completed in November 2019.

## **ONGOING**

For this reporting period, all ongoing projects are reported in the NEW section below.

## **NEW**

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### **Proactive Time and Attendance/Labor Mischarges, Project No. F20-001**

The Proactive Time and Attendance and Labor Mischarge (P-TA/LM) project’s primary objective is to detect false claims, and its secondary objective is to deter future false claims against the government. The P-TA/LM model identified 23 possible timecard abusers. After preliminary analysis, seven cases were opened, three have been closed as unsubstantiated, and four remain active cases. This project is expected to be completed in September 2020.

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### **OIG Annual Plan Support - Career Services Issues, Project No. F20-002**

In support of the FY 2021 OIG Annual Plan, FAST initiated a text analysis project of the OIG’s Hotline complaints received in FY2020 to date. Hotline complaints usually regard individual misconduct, but an analysis of all complaints received in FY2020 to date may reveal systemic issues that can be considered for the Annual Plan. This project is expected to be completed in September 2020.

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### **Proactive Contract Fraud Detection Model, Project No. F20-003**

Contracts pose one of the highest risks for fraud at NGA. In response, FAST initiated an annual review of NGA contracts. The objective of this project was to identify high-risk contracts based on risk rankings derived from available data and outlier detection methods. The goal is to find the outliers in the data and identify contracts with potential fraud, waste, and abuse. This project is expected to be completed in September 2020.

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**System of Award Management (SAM) Exclusion List, Project No. F20-004**

SAM is the registration system vendors must use to do business with the Federal Government. FAST initiated a project to check NGA vendors against the SAM exclusion list. This project is expected to be completed in September 2020.

**FY2020 Analysis of NGA Employee Complaints for Systemic Issues, Project No. F20-005**

OIG Hotline complaints typically involve allegations of employee misconduct; however, FAST has initiated an annual review of OIG Hotline complaints for potential systemic issues as part of its support to the OIG Annual Audit and Inspections Plan. This project is expected to be completed in September 2020.

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**FY2019 Proactive Government Travel Charge Card Analytics, Project No. F20-006**

The NGA Office of Inspector General (OIG) Fraud Analytics Support Team (FAST) will perform an annual review of Government Travel Charge Card (GTCC) transactions made in FY2019 for indicators of misuse. FAST will refer misuse cases to management for action and to NGA's GTCC Team for remedial action. This project is expected to be completed in September 2020.

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**Inspections Support – Employee Engagement Survey Text Analytics, Project No. F20-007**

FAST has initiated an analysis of NGA Employee Engagement Survey responses to identify potential systemic issues related to NGA Career Services and employee promotions. This project is expected to be completed in September 2020.

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**FY2019 Proactive Government Purchase Card Analytics, Project No. F20-008**

The NGA OIG FAST will perform an annual review of Government Purchase Card (GPC) transactions made in FY2019 for indicators of fraud, waste, or misuse. FAST will refer cases to Special Agents or to NGA's GPC Team for remedial action, as appropriate. This project is expected to be completed in September 2020.

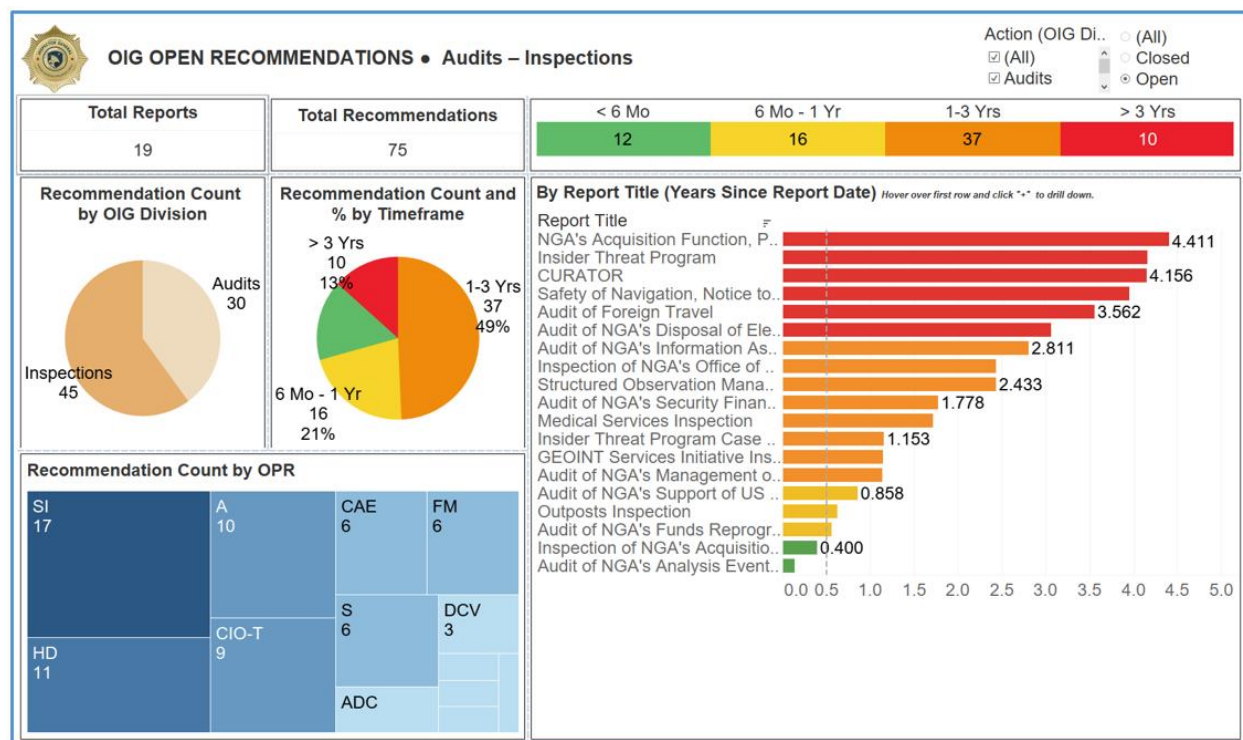
## FY2020 NGA OIG Open Recommendations Dashboard, Project No. F20-009

This dashboard provides NGA management an update on all OIG open recommendations. The dashboard also shows the number of open recommendations by responsible NGA organization and by age. Since our last Semiannual Report to Congress, OIG and NGA management successfully closed 26 recommendations (26 percent improvement), from 101 in September 2019 to 75 as of March 2020. However, the number of open recommendation that are over three years old increased from seven in September 2019 to 10 as of March 2020, representing a 43 percent increase in this age category. These 10 open recommendations that are over three years old represent an opportunity for NGA management and OIG to work together to address these aging recommendations.

**Figure 2. Analysis of Open Recommendations from September 2019 to March 2020**

Open Recommendations				
Sep 2019 → Mar 2020				
Total	101 → 75	26%	↓	Good
1-3 yrs.	44 → 37	16%	↓	Good
3-5 yrs.	7 → 10	43%	↑	Opportunity

**Figure 3. Open Recommendations Dashboard as of March 2020**





## APPENDIX A. STATUS OF AUDIT AND INSPECTION RECOMMENDATIONS

This appendix includes seven tables that present the status of recommendations according to various parameters.

**Table A-1. Open and Closed OIG Recommendations as of 31 March 2020**

This table provides the number of NGA OIG and DoD OIG audit and inspection recommendations issued to NGA management that were closed or remained open at the end of the reporting period. This table does not include recommendations from the Financial Statement Audit (41 open) and FISMA evaluation (42 open). Recommendations that closed prior to 1 October 2019 are not included.

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open
<b>Observations on NGA Purchases of Passenger Motor Vehicles, Report No. OIGA 16-11, September 2016</b>	1	0
Objectives: Observations identified during a formal investigation to determine whether NGA violated the Antideficiency Act (ADA) when it purchased two canine vehicles in FY2013 using the Operation and Maintenance appropriation. While NGA did not violate the ADA when it purchased the vehicles, certain matters were of sufficient importance to communicate to management.		
<b>Audit of Foreign Travel, Report No. OIGA 16-13, September 2016</b>	0	1
Objective: To determine whether management of foreign temporary duty (TDY) travel was effective and efficient. Specifically, the OIG determined whether NGA travelers and approving officials complied with applicable laws and regulations governing reimbursement for foreign TDY travel.		
<b>Audit of NGA's Disposal of Electronic Waste, Report No. OIGA17-06, March 2017</b>	0	3
Objective: To determine whether NGA sanitized and disposed of e-waste in accordance with IC, DoD, and NGA policies and procedures.		

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open
<b>Audit of NGA’s Information Assurance Certification Program, Report No. OIGA17-09, June 2017</b>	<b>0</b>	<b>1</b>

Objective: To determine whether the NGA workforce performing information assurance functions have met appropriate certification requirements in accordance with DoD and NGA policies and procedures.

<b>Audit of NGA’s Security Financial Disclosure Program, Report No. OIGA18-06, July 2018</b>	<b>3</b>	<b>5</b>
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Objective: To determine whether the NGA Security Financial Disclosure Program is effectively managed in accordance with applicable Federal, DoD, and NGA policy and guidance.

<b>Audit of NGA’s Personnel Security Clearance Process, Report No. OIGA18-07, August 2018</b>	<b>11</b>	<b>0</b>
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Objective: Part 1: To determine whether NGA has a consistent and effective risk-based approach to onboarding NGA employees and contractors who require background investigations, including controls for mitigating risk associated with onboarding prior to the full completion of background investigations. Part 2: To determine whether NGA has a backlog of background investigations, the reasons for the backlog, and the actions taken to reduce the backlog and improve the timeliness of background investigations.

<b>Audit of NGA’s Management of the Defense Acquisition Workforce Improvement Act (DAWIA) Program, Report No. OIGA19-05, March 2019</b>	<b>0</b>	<b>2</b>
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Objective: To determine whether NGA effectively and efficiently managed the DAWIA Program.

<b>Audit of NGA’s Support to US Strategic Command (STRATCOM) Mission Requirements, Report No. OIGA19-06, June 2019</b>	<b>1</b>	<b>7</b>
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Objective: To determine whether NGA effectively and efficiently satisfied STRATCOM requirements.

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open
<b>Audit of NGA's Funds Reprogramming Activity, Report No. OIGA19-07, September 2019</b>	0	4
Objective: To (1) assess NGA funds reprogramming activity for gaps in compliance with applicable laws, regulations, policies, and procedures and (2) provide information on the root cause of reprogramming activities.		
<b>Audit of NGA's Analysis Event Response for National Security and Natural Disasters, Report No. OIGA 20-05, March 2020</b>	0	7
Objective: To determine whether Analysis component-related crisis and event response plans were in place, executed, and managed effectively. Specifically, we determined whether the execution and management of those plans facilitated coordination among stakeholders, standardization of procedures where practical, reduction in duplication of efforts, and efficient allocation of available resources.		
<b>Inspection of the NGA Privacy Program and Privacy Protection Management, Report No. OIGE 15-01, November 2014</b>	1	0
Objectives: To assess the effectiveness and efficiency of NGA's Privacy Program, processes, and procedures. Specifically, we assessed (1) whether the Privacy Program was effectively organized, staffed, and trained to fulfill its responsibilities; (2) the risk of a privacy breach and existing mitigation efforts; (3) key factors in promoting and hindering the effective exercise of privacy protections; and (4) the completeness of required agency privacy documentation.		
<b>Inspection of NGA's Acquisition Function, Phase II: Human Capital, Report No. OIGE 16-03, November 2015</b>	0	1
Objectives: To review NGA's acquisition human capital policies and practices to evaluate whether NGA has developed and maintained a fully proficient acquisition workforce that is flexible and highly skilled across a range of management, technical, and business disciplines as outlined in OMB's assessment guide. The subobjectives were to determine (1) whether NGA is conducting effective strategic human capital planning and (2) whether NGA is effectively and efficiently acquiring, developing, and retaining acquisition talent.		
<b>Inspection of the CURATOR Program, Report No. OIGE 16-04, February 2016</b>	0	3
Objectives: To determine compliance with its statement of capabilities.		

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open

**Review of the NGA Insider Threat Program, Report No. OIGE 16-05, February 2016**

0

1

Objectives: To determine whether NGA's Insider Threat Program complies with executive branch, DoD, and IC requirements. The subobjectives were aligned with the following six minimum standards established by the National Insider Threat Policy: (1) designation of senior official(s) and associated responsibilities; (2) information integration, analysis, and response; (3) insider-threat program personnel; (4) access the information; (5) monitoring user activity on networks; and (6) employee training and awareness.

**Review of NGA Safety of Navigation, Notice to Mariners, Report No. OIGE 16-06, May 2016**

0

1

Objective: To assess the magnitude, primary causes, and impact of the backlog within NGA's Safety of Navigation, Notice to Mariners Program.

**Inspection of NGA Imagery Analyst Tradecraft Training, Report No. OIGE 17-02, February 2017**

1

0

Objectives: To determine the extent to which NGA is training its IAs to exploit imagery by taking advantage of the full spectrum of geospatial phenomenologies and making use of traditional and nontraditional sources. Subobjectives were to (1) determine the extent to which IAs have been trained to exploit full-spectrum GEOINT; (2) determine the extent to which IAs are trained to the same tradecraft standards; and (3) assess the mechanisms by which new IA tradecraft content, regardless of origin, is integrated into NGA College learning solutions and curricula.

**Inspection of InnoVision's Research and Development and Technology Transition Outcomes, Report No. OIGE 17-03, March 2017**

1

0

Objectives: To assess the effectiveness and efficiency of the processes by which InnoVision selects and transitions new products, processes, and services to the agency. Subobjectives of this inspection were to (1) identify the R&D programs/projects InnoVision has been pursuing over the last 5 years; (2) for each of the above programs/projects, identify its source and the reason it was chosen; and (3) for each program/project, determine the outcome. (Was the project transitioned, did it enhance the mission, what capabilities were delivered, etc.?)

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open
<b>Inspection of NGA’s Strategic Workforce Planning Function, Report No. OIGE 17-04, June 2017</b>	<b>1</b>	<b>0</b>

Objective: To assess the effectiveness of NGA’s strategic workforce planning function in meeting the requirement to have a future workforce that is capable of supporting DoD and IC missions. Consistent with Title 10, US Code, and DoD Instruction, the OIG used stages of the Office of Personnel Management’s workforce planning model as the baseline for the assessment and issued five subobjectives: (1) assess strategic direction; (2) assess effectiveness of workforce and skills-gap analysis; (3) assess action plan(s); (4) assess implementation of action plan(s); and (5) assess the effectiveness of monitoring, evaluation, and revision.

<b>Inspection of Structured Observation Management (SOM), Report No. OIGE 18-01, November 2017</b>	<b>0</b>	<b>3</b>
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Objective: To assess SOM implementation against oversight requirements, agency plans and goals, milestones, and customer requirements. Subobjectives of the inspection were: (1) determine the extent to which SOM has been implemented against the agency’s established plan; (b) determine if SOM is meeting customer needs; and (c) assess the implementation of the program with respect to established standards.

<b>Inspection of NGA’s Office of Counterintelligence, Report No. OIGE 18-02, November 2017</b>	<b>0</b>	<b>1</b>
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Objective: To determine whether NGA’s counterintelligence program complies with DoD and IC policies and standards. The inspection also assessed the effectiveness, efficiency, and execution of counterintelligence processes and activities. Subobjectives of the inspection were to: (1) determine whether the Office of Counterintelligence programs and activities comply with DoD and IC policies and standards; (b) assess the Office of Counterintelligence program and organizational structure; and (c) assess the Office of Counterintelligence for effectiveness and efficiency.

<b>Inspection of NGA’s Medical Services, Report No. OIGE 18-05, August 2018</b>	<b>0</b>	<b>10</b>
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Objective: To assess the effectiveness, efficiency, and compliance with oversight requirements of NGA’s medical services, including the deployer program, during the period of 2014 to 2017.

Report Title, Number, Date	Recommendations	
	No. Closed	No. Open
<b>Inspection of NGA's Insider Threat Program Case Management, Report No. OIGE 19-01, February 2019</b>	<b>0</b>	<b>10</b>
Objective: To assess the NGA Insider Threat Program's processes and procedures used for managing cases and complying with applicable laws, DoD, and IC policies.		
<b>Inspection of NGA's GEOINT Services Initiative, Report No. OIGE 19-02, February 2019</b>	<b>3</b>	<b>5</b>
Objective: To assess the effectiveness and efficiency of the implementation of GEOINT Services against IC requirements; agency objectives, plans, and milestones; and assigned responsibilities. Specific subobjectives of the inspection were to determine the extent to which GEOINT Services has: (1) been effectively and efficiently implemented, and (2) effectively and efficiently fulfilled NGA's designated responsibilities of Geospatial Platform as a Service (GPaaS).		
<b>Inspection of Aeronautical Safety of Navigation, Report No. OIGE-19-03, July 2019</b>	<b>1</b>	<b>0</b>
Objectives: To assess the effectiveness and efficiency of the NGA Aeronautical Navigation Office and its safety of navigation mission. Specifically, we assessed the office's manning, policies, products, and services for compliance, effectiveness, and efficiency.		
<b>Quick Look Inspection Report of NGA Outposts Report No. OIGE-19-05, September 2019</b>	<b>1</b>	<b>5</b>
Objectives: To evaluate the effectiveness of the NGA Outposts with respect to return on investment.		
<b>Inspection of NGA's Acquisition Function, Phase III: Policies and Processes, Report No. OIGE 20-01, November 2019</b>	<b>0</b>	<b>5</b>
Objectives: To assess NGA's acquisition policies and processes to determine the effectiveness and efficiency of the Agency's acquisition program management and compliance with oversight requirements. Specifically, we discovered the Agency's acquisition policies and processes, assessed how well the policies and processes supported the Agency's program managers in performing their duties, and assessed how the policies and processes supported the Agency's ability to assess and monitor its own acquisition performance.		
<b>TOTAL</b>	<b>25</b>	<b>75</b>



A **recommendation for corrective action** is issued in response to a finding that a Federal standard is not being met; it is intended to bring the agency into compliance with the standard.

**Table A-2. OIG Recommendations for Corrective Action, Current Reporting Period (1 October 2019 – 31 March 2020)**

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-02 (Internal Report), issued 5 November 2019	01.01	Develop and approve a process for the enforcement of HTTPS and HSTS for all current and future public facing websites.
	01.02	Implement the enforcement of HTTPS and HSTS on all public facing websites as required by policy.
	02.01	Develop and implement an agency-wide continuous monitoring strategy in accordance with ODNI, CNSS, and NIST guidance.
	02.02	Develop and implement a continuous monitoring policy and procedures in accordance with ODNI, CNSS, and NIST guidance.
	02.03	Develop and implement ISCM plans in accordance with ODNI, CNSS, and NIST guidance.
	02.04	Perform continuous monitoring over NGA IT security and performance metrics, and common and information system security controls in accordance with ODNI, CNSS, and NIST guidance.
	03.01	Develop policies and procedures for security awareness and role-based training to identify the required trainings for persons with specialized responsibilities in accordance with ODNI, CNSS, and NIST guidance.
	03.02	Provide and track role-based training for information security personnel in accordance with ODNI, CNSS, and NIST guidance.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-02 (Internal Report), issued 5 November 2019 (continued)	03.03	Develop policies and procedures for the execution of the cybersecurity workforce assessment.
	03.04	Perform a cybersecurity workforce assessment to include all position assignments for the entire agency.
	04.01	Finalize and approve the NGA Privacy Program Instruction and related Standard Operating Procedures (SOP) to define the monitoring and reporting of potential PII incidents and privacy role-based training requirements.
	04.02	Enforce the Privacy Program Directive and related Instruction to ensure: <ul style="list-style-type: none"> <li>a. Individuals with privacy responsibilities take required role-based privacy training.</li> <li>b. PTAs and PIAs are completed and approved within the risk management information system's body of evidence for monitoring the risk to the environment.</li> <li>c. All potential privacy incidents are consistently monitored and reported to appropriate individuals and parties.</li> </ul>
	04.03	Track all programs, information systems, and applications that collect and maintain PII.
	05.01	Consistently implement the internal control environment of external service providers, which may include: <ul style="list-style-type: none"> <li>• Complete the [Redacted] as required by the NGA Risk Management Framework process.</li> <li>• Document applicable [Redacted] as noted within the ATO.</li> <li>• [Redacted] security impact levels for [Redacted].</li> </ul>
	06.01	Establish notification, investigation, and reporting timelines for all defined incident categories and analyst groups.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-02 (Internal Report), issued 5 November 2019 (continued)	06.02	Establish a training program for incident handlers to be trained within 30 working days of assuming an incident response role, when required by system changes or responsibility and annually thereafter.
	06.03	Finalize the implementation of cyber tools for all traffic routed into the agency, to include the cloud.
	06.04	Finalize cloud incident response procedures.
	07.01	Establish a configuration controls process to ensure the SBUNet remote session timeout settings cannot be updated without proper approval and access, in accordance with NIST guidance and NGA requirements.
	08.01	Establish and implement a [REDACTED].
	09.01	Ensure all systems in production have ISCPs approved by all required parties.
	09.02	Ensure information system personnel with contingency planning responsibilities participate in ISCP exercises and document AARs and lessons learned per SPID.
	09.03	[REDACTED] are performed in accordance with CNSS, NIST, NGA, and system guidance.
	09.04	Identify, track, and oversee the implementation of system alternate processing sites in accordance with CNSSI, NIST, and NGA guidance. Perform evaluations to determine whether management should implement alternate processes to enable the system to meet recovery objectives in the event of a disaster at the primary processing site, prior to the establishment of an alternate processing site.
	09.05	Complete an agency-level BIA in accordance with FCD requirements.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-02 (Internal Report), issued 5 November 2019 (continued)	10.01	Review the compliance baseline scans to ensure that the results [Redacted] are complete and accurate in accordance with ODNI, CNSS, and NIST guidance.
	10.02	Remediate [Redacted] in accordance with ODNI, CNSS, and NIST guidance.
	10.03	Continue to implement milestones needed to remediate the [Redacted].
	11.01	Update agency policies and procedures to reflect the current operating environment, including [Redacted].
	11.02	Ensure information system management implements agency CM policies and procedures. to include the [Redacted].
	11.03	Develop and implement processes to [Redacted] to information systems in accordance with ODNI, CNSS, and NIST guidance.
	12.01	Document [Redacted] to address weaknesses identified at a program level in accordance with NGA policy.
	12.02	Develop and implement a process to ensure that [Redacted] address all requirements in accordance with policy and procedures.
	13.01	Develop risk assessment policy and procedures over mission and business processes in accordance with ODNI, CNSS, and NIST guidance.
	13.02	Ensure security control assessments are completed for information systems in accordance with NGA policy.
	13.03	Perform risk assessments on NGA information systems in accordance with ODNI, CNSS, and NIST guidance.
	13.04	Categorize and authorize all NGA information systems to operate in accordance with ODNI, CNSS, NIST, and NGA guidance.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act, Report No. OIGA 20-02 (Internal Report), issued 5 November 2019 (continued)	13.05	Ensure its information systems' security plans are updated and maintained to reflect the current environment, in accordance with ODNI, CNSS, and NIST guidance.
	13.06	Ensure systems define the responsible entity for all required security controls and enhancements within security documentation.
	14.1	Ensure information systems implement and document the [Redacted] in accordance with ODNI, CNSS, and NIST guidance.
	14.2	Consistently implement an approved [Redacted].
	14.3	Ensure strong [Redacted] is consistently implemented for NGA networks.
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019		Recommendations to address material weaknesses:
	1A.	The Financial Management component (FM) and Office of Contract Services (OCS) should enhance their standard operating procedures related to the dormant obligations review, and continue to implement the dormant account review in accordance with NGA's policy
	1B.	FM and OCS should prioritize and allocate sufficient resources to completely and timely perform the dormant obligation review control and de-obligate invalid obligations.
	1C.	As part of its dormant obligation review activities, FM should develop and implement a methodology for adjusting the year-end financial statements for dormant obligations that have been identified as invalid but have not been de-obligated.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019	1D.	The CAE should define and assign accountable roles and responsibilities for key personnel involved in the execution of the agency's acquisition strategy, and apply resources to validate dormant obligations, analyze past expenditures to project future needs, and adjust funding strategies as considered appropriate.
	1E.	FM should improve its documentation of policies and procedures over the control to analyze the completeness of TBOs reported to DFAS. The documentation should include the definitions of assumptions and thresholds for outliers, and procedures performed to conclude that data used in the control is reliable.
	1F.	FM and the Security and Installations component (SI) should continue to remediate capitalization issues identified in Material Weakness No. 2, while taking into consideration the effects on gross costs.
	1G.	FM and OCS should ensure finalized agreements are prepared in accordance with NGA Instruction 7260.1 to improve control performance documentation to consistently record invoice costs to the appropriate line of accounting, and review and apply these procedures to existing contracts.
	1H.	FM should establish monitoring controls to determine if the capital asset versus expense allocation is appropriate and program costs are accurately presented on the statement of net cost.



Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019 (continued)	2A.	FM, SI, and NGA's Chief Information Officer and IT Services component (CIO-T) should continue their efforts to remediate personal property deficiencies, including a review of software-in-development and CIP. As part of the review, management should reclassify completed projects from the software-in-development account to software and from CIP to the relevant in-service personal property account. Going forward, FM, SI, and CIO-T should develop and implement a process that allows for completed assets to be placed in-service in the financial system in a timely manner.
	2B.	As part of the remediation efforts described in recommendation 2A, FM, SI, and CIO-T should develop and implement a process for summarizing software-in-development and personal property CIP by project to allow for better tracking and data analysis and more timely movement from in-development or in-process to in-service.
	2C.	SI should work with CIO-T and FM to assess the feasibility of implementing system configuration changes to capture personnel costs incurred for software-in-development. As an alternative, SI should work with CIO-T and FM to develop and implement a standard methodology to allocate capitalizable Government personnel costs incurred during system development to software-in-development at the asset level.
	2D.	SI should continue to develop, document, and implement policies and procedures for accounting for personal property as part of its corrective action plan. Such policies and procedures should include a floor-to-book inventory of capital assets, including personal property.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019 (continued)	2E.	SI, in coordination with FM, should continue to update, implement, and communicate its policy for identifying and monitoring completed personal property assets. The policy should include necessary approvals and requirements for completed assets to be recognized in the financial system in a timely manner
	2F.	SI, in coordination with FM, should develop, document, implement, and communicate a policy for identifying completed real property assets. The policy should include necessary approvals and requirements for completed assets to be recognized in the financial system in a timely manner.
	2G.	SI should enforce existing procedures in the Accountability Manual to timely review and dispose of assets that are no longer in-service and update the manual to account for property that is no longer in use but has not yet been through all of the necessary disposal procedures.
	2H.	SI should approve and implement its updated PP&E impairment monitoring policy to include all required components of SFFAS No. 10 and No. 44 and document the impairment analyses performed.
	2I.	FM and SI should develop and implement corrective actions related to the identification of leased equipment and enhance its lease classification determination procedures to address unique assumptions made related to certain leases, and compliance with budgetary funding requirements.
	3A.	To address the deficiencies noted above, we recommend that FM continue its remediation efforts to support the completeness and accuracy of material Funds Balance with Treasury amounts that NGA cannot reconcile directly to the GWA system, without relying on the DFAS CMR.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019 (continued)	4A.	Continue to use the Audit Committee as a tool for monitoring audit finding remediation with various stakeholders (i.e., leadership within FM and across other relevant components), enforcing accountability for corrective action plans and timelines, and periodically communicating audit progress and challenges to the Director or Deputy Director.
	4B.	Develop and implement posting logic in GEO-F to record transactions in accordance with the USSGL at the transaction level.
	4C.	Complete, document, and implement their internal controls over financial reporting and internal controls over financial systems guidelines to address the GAO's Standards for Internal Control in the Federal Government and OMB Circular A-123 risk assessment requirements.
	4D.	Include in its policy documentation detailed situations when a valid business need exists for management to override internal controls and who has the authority to approve those circumstances.
	4E.	Enforce requirements in the DoD Instruction 1300.26 to complete DoD FM training requirements timely, and develop, document, and implement procedures for ensuring individual training requirement plans are in place and ensuring the accuracy of related monitoring reports.
	4F.	Update and disseminate formal POA&Ms in compliance with NGA policy.
	4G.	Incorporate all internal POA&Ms and the remediation of vulnerabilities in its Enterprise Cybersecurity Analytics and Monitoring dashboard for monthly review.
	4H.	Update and implement policies and procedures to monitor and enforce training compliance for cybersecurity awareness and document follow-up actions taken when trainings are not completed timely.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019 (continued)	4I.	Update and implement policies for role-based training in accordance with applicable guidance in order to reflect current training courses and to identify required trainings for persons with specialized responsibilities.
		Recommendations to address significant deficiency:
	1A.	Regarding access controls: 1. Develop, document, implement, and enforce consistent [Redacted] policies and procedures, including those related to (Redacted). Such procedures should include the retention of documentation to support approvals and evidence of periodic reviews 2. Enforce [Redacted] supporting the financial systems in compliance with CNSSI and NGA policy, or document approved deviations from policy.
	1B.	Regarding segregation of duties controls: 1. Develop, approve, and implement procedures to [Redacted], approved deviations from policy should be documented. 2. Enforce [Redacted], including retention of evidential matter showing reviews occurred.
	1C.	Regarding [Redacted], develop, approve, and implement procedures that address the [Redacted].
	1D.	To address the control deficiencies identified in the [Redacted], FM should monitor corrective actions and continue to assess the impact, if any, on NGA's internal controls.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, issued 12 November 2019 (continued)		<p>Recommendations to address instances of noncompliance:</p> <ol style="list-style-type: none"> <li>1. We recommend that the Financial Management, Office of Strategic Operations, and Chief Information Officer – Information Technology Services components revise NGA's FMFIA process to fully incorporate the ERM requirements of OMB Circular No. A-123.</li> <li>2. We recommend that NGA implement the recommendations provided in Exhibits I and II and improve its processes to achieve compliance with the requirements of FFMIA section 803(a).</li> </ol>

**Table A-3. Recommendations for Corrective Action Not Yet Completed, Reporting Periods Before 1 October 2019.**

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Audit of NGA's Information Assurance Certification Program, Report No. OIGA 17-09, June 2017	1	Comply with DoD 8570.01-M. If management chooses to accept the risk of not complying with DoD 8570.01-M, perform a comprehensive risk assessment, signed by the Chief Information Officer, that justifies not complying with DoD 8570.01-M requirements. The risk assessment should address the risks to the protection, detection, and reaction capabilities of NGA's information systems and networks and any other information deemed necessary to support the assessment.
Audit of NGA's Security Financial Disclosure Program, Report No. OIGA 18-06, issued July 2018	2	OIG recommends the Director, Security and Installations finalize the Security Financial Disclosure Program standard operating procedures. In developing the Security Financial Disclosure Program standard operating procedures, identify program risks and control activities to mitigate those risks, and incorporate those control activities into the procedures.



Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Audit of NGA's Management of the Defense Acquisition Workforce Improvement Act Program, Report No. OIGA 19-05, issued March 1, 2019	1	<p>The NGA Component Acquisition Executive, in coordination with the Director of Human Development, and the component organizations with acquisition positions, develop additional procedures to monitor and enforce compliance with DAWIA requirements to ensure only qualified and credentialed personnel occupy AWF positions. The additional procedures should address, but not be limited to, the enforcement of:</p> <ul style="list-style-type: none"> <li>- Inclusion of DAWIA requirements in AWF vacancy announcements.</li> <li>- Coordination between the DAWIA Program Management Office and Career Services Heads to ensure that when updates or changes are made to Career Services standard operating procedures, the procedures align with the established DAWIA procedures.</li> <li>- Inclusion of the DAWIA requirements in AWF annual performance plans.</li> <li>- Accountability for not complying with the requirements of the DAWIA.</li> </ul>
Audit of NGA's Funds Reprogramming Activity, Report No. OIGA 19-07, issued 30 September 2019	2	<p>Financial Management implement additional GEOINT Financial system document types to record funding movements and restrict the use of the RPB document type to the recording of true Below Threshold Reprogramming transactions, as defined by congressional oversight and the Office of the Director of National Intelligence.</p>

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Inspection of NGA's Insider Threat Case Management, Report No. OIGE-19-01, February 2019	1	Update and publish NGAI 5200.1 and NGAI 5240.2 to ensure an authoritative basis for all SII activities.
	4	Clarify and prominently post reporting requirements for personnel with access to classified information in accordance with Security Executive Agent Directive 3 and NGAM 5200.2.
	9	In accordance with NIST 800.53A, establish and enforce procedures to review audit logs and report the disposition of those results to SII leadership.
Inspection of NGA's GEOINT Services, Report No. OIGE-19-02, February 2019	2	Comply with DoDI 8410.01 by transitioning GEOINT Services' unclassified environment to the .mil environment or by obtaining authorization/waiver from the NGA CIO.
	5	Comply with the NGA Records Management program for the GEOINT Services Office (TD).
Inspection of NGA's Medical Services, Report No. OIGE 18-05, August 2018	3	Consistent with the Economy Act, reassess whether inter-agency support is available for medical services that would be advantageous to the government. For all such support, (1) ensure documentation in an ISSA (DD Form 1144) and (2) ensure the support is explained in relevant internal SOPs.
	5	Implement a secure electronic transfer of NGA pre- and post-deployment health activity requirements to Defense Medical Surveillance System.

Report Title, Number, Date	Rec. Number	Recommendation for Corrective Action
Inspection of NGA's Medical Services, Report No. OIGE 18-05, August 2019 (continued)	6	Ensure Human Development Component's respective Primary Information Officer (PIO) and Information Officer (IO) responsible for all medical program records perform Records and Information Lifecycle Management requirements including updating the office file plan with the proper file series.
Inspection of Structured Observation Management, Report No. OIGE 18-01, November 2017	5	Develop and issue, across the NSG, SOM tradecraft standards that address: accuracy requirements with rules for capturing objects, observations, and judgements; a quality control process; and sourcing and data disclaimers consistent with ICDs 203 & 206.
Inspection of the CURATOR Program, Report No. OIGE 16-04, February 2016	3	Identify and review data.

**Table A-4. Financial Results from Reports Issued During Reporting Period (1 October 2019 – 31 March 2020)**

<b>Report Title, Number, Date Issued</b>	<b>Questioned Costs</b>	<b>Unsupported Costs</b>	<b>Funds To Be Put to Better Use</b>
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act External Report, Report No. OIGA 20-01, 29 October 2019	\$0	0	\$0
FY2019 Evaluation of the NGA Pursuant to the Federal Information Security Modernization Act Internal Report, Report No. OIGA 20-02, 5 November 2019	\$0	\$0	\$0
Independent Auditors' Report on the NGA Financial Statements for FYs 2019 and 2018, Report No. OIGA 20-03, 12 November 2019	\$0	\$0	\$0
Independent Auditors' Management Letter for the FY2019 Financial Statement Audit, Report No. OIGA 20-04, 26 December 2019	\$0	\$0	\$0
Audit of NGA's Analysis Event Response for National Security and Natural Disasters, Report No. OIGA 20-05, 5 March 2020	\$0	\$0	\$0
Assessment of NGA's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2019, Memorandum U-048-20/OIG, 9 March 2020	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Table A-5. Status of Recommendations That Questioned Costs**

<b>Recommendation Status</b>	<b>Number of Reports</b>	<b>Number of Recommendations</b>	<b>Questioned Costs</b>
A. No management decision made by start of the reporting period	0	0	
B. Issued during reporting period	0	0	0
Total A + B	0	0	0
C. Management decision made during reporting period	0	0	0
(i) Dollar value of recommendations that were agreed to (disallowed costs)	0	0	0
(ii) Dollar value of recommendations that were not agreed to (allowed costs)	0	0	0
D. Total remaining for management decision at end of reporting period [(A + B) – C]	0	0	0

**Table A-6. Status of Recommendations That Funds Be Put to Better Use**

<b>Recommendation Status</b>	<b>Number of Reports</b>	<b>Number of Recommendations</b>	<b>Funds To Be Put to Better Use</b>
A. No management decision made by start of the reporting period	0	0	\$0
B. Issued during reporting period	0	0	0
<b>Total A + B</b>	<b>0</b>	<b>0</b>	<b>0</b>
C. Management decision made during reporting period			
(i) Dollar value of recommendations that were agreed to (disallowed costs)	0	0	0
(ii) Dollar value of recommendations that were not agreed to (allowed costs)	0	0	\$0
D. Total remaining for management decision at end of reporting period [(A + B) – C]	<b>0</b>	<b>0</b>	<b>\$0</b>

**Table A-7. Management Decisions Regarding OIG Recommendations in Reports Issued Before 1 October 2019**

<b>Unresolved as of 30 September 2019</b>	<b>Reports with Unimplemented Recommendations</b>	<b>Number of Unimplemented Recommendations</b>	<b>Questioned Costs</b>	<b>Funds to Be Put to Better Use</b>
Audits	6	23	\$0	\$0
Inspections	9	40	\$0	\$0
<b>Total</b>	<b>15</b>	<b>63</b>	<b>\$0</b>	<b>\$0</b>



## STATUTORY REPORTING

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### **Information or Assistance Refused by NGA**

Section 5(a)(5) of the Inspector General (IG) Act of 1978 requires IGs to promptly report to the head of the establishment if information requested is unreasonably refused or not provided. No such reports were needed or made during this reporting period.

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### **Significant Revised Management Decisions**

Section 5(a)(11) of the IG Act of 1978 requires IGs to describe and explain the reasons for any significant revised management decisions made during the reporting period. We are not aware of revisions to any significant management decisions during this reporting period.

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### **OIG Disagreement with Significant Management Decisions**

Section 5(a)(12) of the IG Act of 1978 requires IGs to provide information concerning any significant management decisions with which they disagree. During this reporting period, the IG had no instances of disagreement with significant management decisions.

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

Section 5(a)(13) of the IG Act of 1978 requires IGs to provide information described under section 804(b) of the Federal Financial Management Improvement Act of 1996. This information involves the instances and reasons when an agency has not met target dates within its remediation plan to bring financial management systems into compliance with the law. NGA has developed and implemented remediation plans to address areas causing noncompliance for financial management systems. NGA has met the intermediated target dates in the plans.

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### **Attempts to Interfere with the IG's Independence**

Section 5(a)(21) of the IG Act of 1978, as amended by the IG Empowerment Act, requires IGs to provide detailed descriptions of any attempts by their establishments to interfere with their independence. We did not experience any attempts to interfere with our office's independence during this reporting period.

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### **Public Disclosure (Closed But Undisclosed Audits, Inspections, Investigations)**

Section 5(a)(22) of the IG Act of 1978, as amended by the IG Empowerment Act, requires IGs to provide detailed descriptions of inspections, evaluations, audits, and investigations involving senior government employees that were closed during the reporting period without being publicly disclosed. Summaries of all such work are included in the appropriate sections of this report.

- Audits closed during this reporting period are described beginning on page 5.
- Inspections closed during this reporting period are described beginning on page 10.
- Investigations closed during this reporting period are described beginning on page 13.

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### **Peer Reviews**

Section 5(a)(14-16) of the IG Act requires IGs to report information about peer reviews that their offices have conducted or been subject to. No peer review of NGA OIG was conducted by another OIG during this reporting period.

- The most recent external peer review of the NGA OIG Audit Division was performed by the National Security Agency's OIG. In its report of 23 February 2018, we received a rating of "pass" for our system of quality control in effect for the three-year period ending 30 September 2017. NGA OIG has no outstanding recommendations from any peer reviews of the Audit Division.
- The most recent peer review of the NGA OIG Inspections Division was completed by Central Intelligence Agency's OIG on 19 September 2017. There were no findings or recommendations identified in the 2017 peer review.

## APPENDIX B. INVESTIGATIVE METRICS

**Table B-1. Number of Cases Referred for Criminal or Civil Prosecution, During Reporting Period**

Type of Case	Number of Cases		
	Referred	Accepted	Declined
Criminal	0	0	0
Civil	0	0	0

**Table B-2. Judicial Actions, During Reporting Period**

Action	Number
Indictments	0
Convictions	0
Years of incarceration	0
Years of supervised release	0
Years of probation	0

**Table B-3. Criminal Prosecutions and Referrals, During Reporting Period**

No. investigative reports issued	0
No. individuals referred to Department of Justice for criminal prosecution	0
No. individuals referred to state and local prosecuting authorities for criminal prosecution	0
No. indictments and criminal informations resulting from any prior referral to prosecuting authorities	0

## APPENDIX C. INDEX OF REPORTING REQUIREMENTS

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## APPENDIX D. ABBREVIATIONS

ADA	Antideficiency Act
AWF	Acquisition Workforce
CIO-T	Chief Information Officer and IT Services component
CIP	Construction-in-Progress
CNSS	Committee on National Security Systems
DAWIA	Defense Acquisition Workforce Improvement Act
DFAS	Defense Finance and Accounting Service
FAST	Fraud Analytics Support Team
FISMA	Federal Information Security Modernization Act of 2014
FM	Financial Management component
GEO-F	GEOINT-Financials
GEOINT	geospatial intelligence
GFM	GEOINT Functional Manager
GPC	Government Purchase Card
GTCC	Government Travel Charge Card
HD	Human Development component
IC	Intelligence Community
ICD	Intelligence Community Directive
IO	intelligence oversight
IPERA	Improper Payments Elimination and Recovery Act
IT	information technology
NIST	National Institute of Standards and Technology
NRO	National Reconnaissance Office
NSG	National System for Geospatial Intelligence
OCS	Office of Contract Services
OGC	Office of General Counsel
ODNI	Office of the Director of National Intelligence
OIG	Office of Inspector General
OMB	Office of Management and Budget
PII	Personally Identifiable Information
POA&M	plan of action and milestones
QIAs	questionable intelligence activities
SI	Security and Installations component
SOM	Structured Observation Management
STRATCOM	US Strategic Command

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