

NATIONAL SECURITY AGENCY  
OFFICE OF THE INSPECTOR GENERAL

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# Semiannual Report to Congress

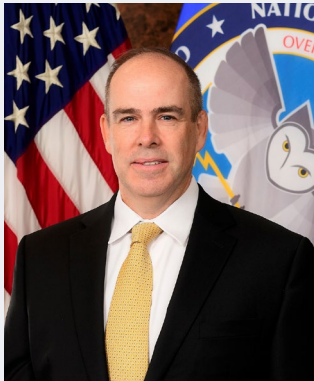
1 October 2023 to 31 March 2024





Pursuant to the Inspector General Act of 1978, as amended, and in accordance with NSA/CSS Policy 1-60, the NSA/CSS Office of the Inspector General conducts independent oversight that promotes the wise use of public resources; adherence to laws, rules, and regulations; and respect for Constitutional rights. Through audits, evaluations, inspections, and investigations, we detect and deter waste, fraud, abuse, and misconduct, and promote the economy, efficiency, and effectiveness of Agency operations.

# MESSAGE FROM THE DEPUTY INSPECTOR GENERAL



I am pleased to submit the Semiannual Report (SAR) for the National Security Agency (NSA)/Central Security Service (CSS)—hereinafter referred to as NSA—Office of the Inspector General (OIG) for the period ending 31 March 2024.

The OIG team of extraordinary professionals and subject matter experts performs independent oversight with the goal of producing actionable reports that address the top challenges facing NSA. As demonstrated in this SAR, our team’s oversight touches on multiple areas:

- The Intelligence Oversight Division provides an independent check on critical NSA authorities and mission-related activities;
- The Inspections Division conducts boots-on-the-ground reviews of the implementation of laws, regulations, policies, and procedures on multiple topics at locations around the globe;
- The Audits Division addresses a wide breadth of programs and operations throughout NSA—cybersecurity and technology, financial audits, procurement, and mission and mission support; and
- The Investigations Division operates our critical Hotline—ensuring whistleblowers have an independent means through which they can raise any concerns—and investigates criminal matters with our law enforcement partners as well as administrative matters involving employee misconduct, with an emphasis on allegations of whistleblower reprisal.

The team did incredible work this reporting period, from investigations to management and planning, to completing impactful reports on topics such as contractor oversight issues and the financial statement audit. Our independent oversight included reports with numerous impactful recommendations to help NSA perform more efficiently and effectively. One of our oversight goals is to identify areas where NSA can improve, and NSA not only agreed with all the recommendations we issued this period but also continued to make significant progress in addressing both current and past recommendations.

One report to highlight from this reporting period is the congressionally requested evaluation of the relationship between NSA and U.S. Cyber Command (USCYBERCOM). We found that adequate controls or processes were not always in place to ensure resources were appropriately delineated between NSA and USCYBERCOM. Our report will help NSA improve its processes for the future.

As a cornerstone to our work, the team continues conducting outreach to NSA, with a particular emphasis on whistleblowers. The entire OIG team ensures people have a safe place to raise concerns, and we independently assess their concerns while protecting their rights.

It is an honor to be a part of this dedicated team of professionals who conduct such important and impactful work every day.



KEVIN B. GERRITY  
Deputy Inspector General



# HIGHLIGHTS



## REPORTS



2

Audits

3

Evaluations

2

Inspections



261

Total Open Recommendations

## INVESTIGATIONS

0

Number of Convictions Resulting From Investigations

8

Investigations Involving Senior Employees

6

Investigations Involving Whistleblower Retaliation

6,470

Contacts Processed

33

New Investigations Opened

35

Investigations Closed



20

Disciplinary Actions



130

New Inquiries Opened

108

Inquiries Closed



\$82,827  
(Actual)

\$663,151  
(Proposed)

Monetary Recoveries

# CONTENTS

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Message from the Deputy Inspector General. . . . .	i
Highlights . . . . .	iii
Information Related to Interference by NSA. . . . .	1
Audit, Inspection, and Evaluation Reports Issued . . . . .	2
Information Regarding Management Decisions. . . . .	5
Compliance With Federal Financial Management Improvement Act of 1996 (FFMIA) . . . . .	6
Investigations . . . . .	7
Audits, Inspections, and Evaluations and Investigations of Senior Government Employees Closed and Not Disclosed to the Public . . . . .	9
Appendix A: Peer Review . . . . .	10
Appendix B: Recommendations Made Before the Reporting Period for Which Corrective Action Has Not Been Completed and All Outstanding Recommendations in the Past 12 Months. . . . .	11
Appendix C: Abbreviations List . . . . .	15
Appendix D: Index of Reporting Requirements. . . . .	16



# INFORMATION RELATED TO INTERFERENCE BY NSA

The National Security Agency (NSA)/Central Security Service (CSS)—hereinafter referred to as NSA—Office of the Inspector General (OIG) experienced no attempts by NSA to interfere with our independence. NSA fully cooperated with our work, did not refuse to provide or attempt to delay or restrict access to records or other information, and did not constrain our budget to limit the capabilities of the office.



# AUDIT, INSPECTION, AND EVALUATION REPORTS ISSUED

## Audit Reports

### Audit of Foreign Trading Partner Activity

NSA enters into agreements with foreign partners for the procurement of systems, goods, and services. The OIG found that NSA did not implement sufficient internal controls to effectively and efficiently manage and report foreign partner funding and execution.

### Audit of NSA's FY 2023 Financial Statements

The objective of this audit was to provide an opinion on whether the Agency's financial statements are presented fairly, in all material respects, and in accordance with U.S. generally accepted accounting principles.

While NSA made progress in a number of important respects, the external accounting firm that the OIG retained was unable to express an opinion on the financial statements because NSA could not provide sufficient appropriate evidence to support certain material account balances.

The audit found that material weaknesses exist in the Agency's ability to provide documentation to support the financial statement assertions. The audit reported five areas as material weaknesses:

- 1. General Property, Plant and Equipment (PP&E).** NSA did not have effective policies, processes, procedures, or controls to identify, accumulate, and report all classes of PP&E. During FY 2023, NSA's estimation methodologies to value equipment reported in its financial statements remained in various stages of remediation and implementation. Additionally, testing of NSA's current year equipment additions noted deficiencies in the design, implementation, and effectiveness of NSA's processes, procedures, and controls.
- 2. Budgetary Activity.** Prior audits determined that NSA's processes, procedures, and controls related to the completeness and existence of its Undelivered Orders (UDOs) were not designed or operating effectively. NSA did not fully address backlogs and was unable to fully design and implement policies and procedures related to invalid UDOs.
- 3. Intragovernmental Advances to Others and Accounts Payable.** NSA engages with other federal government agencies, referred to as trading partners, in orders for goods and services under the Economy Act (intragovernmental transactions). Economy Act Order (EAO) managers are responsible for monitoring the execution of funds on outgoing orders to trading partners and validating delivery and obtaining source documentation for goods or services received. In FY 2023, NSA did not fully implement corrective actions to demonstrate that EAO managers could consistently reject or confirm recorded transactions





timely, validate the dates when NSA received goods or services, and obtain sufficient detailed documentation to support recorded transactions. Without reliable source documentation, NSA cannot determine if the data inputs and assumptions used in its intragovernmental accounts payable and advances accruals are appropriate.

**4. Fund Balance with Treasury (FBwT) and Deposit Funds.** FBwT represents account balances held at the U.S. Treasury from which an agency can pay for its operations. NSA did not sufficiently monitor the effectiveness of internal controls at a service provider in order to demonstrate the reliability of all information used by NSA to monitor and reconcile its balances. NSA receives funding in advance from its foreign partners, which it initially records in deposit funds and transfers to reimbursable projects, to fulfill accommodation buy agreements. However, NSA's processes, controls, and associated documentation related to the accommodation buy business process were not sufficient regarding recorded amounts.

**5. Entity Level Controls.** The audit identified a material control weakness in NSA's entity level controls related to control environment, risk assessment and monitoring, and information and communication. In addition to the material weaknesses discussed above, the weaknesses in NSA's entity level controls had a number of causes:

- Resource constraints encountered during FY 2023;
- NSA did not complete a robust risk assessment to identify and analyze risks related to the achievement of its defined financial reporting objectives;
- NSA did not establish and document a sufficient process—one that incorporates the 17 principles contained in the Government Accountability Office's *Standards for Internal Control in the Federal Government*, also referred to as the Green Book—to assess its system of internal control over financial reporting and financial systems; and
- NSA did not obtain reliable data from internal and external sources needed to adequately support the amounts recorded within its financial statements.

## Inspection Reports

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### Joint Inspection Conducted

During a joint inspection, the OIG interviewed members of the management and workforce regarding operations and functions. Site leadership and personnel fully supported the inspection. We identified challenges and made recommendations related to operations, site governance, and outdated or incomplete documentation.

### Inadequate Oversight and Controls Over NSA Contractors in NSA Spaces

The OIG identified several issues associated with contractor personnel at various individual NSA field locations during our inspections, including with contracting officer's representative assignments and contractors not always being present in the established place of performance. These issues may be symptomatic of inadequate oversight and controls for NSA contractors at NSA locations. The Agency provided the OIG sufficient evidence to close all recommendations.

## Evaluation Reports

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### Evaluation of NSA's Relationship with U.S. Cyber Command

The congressional intelligence committees issued a joint request to the NSA OIG, the OIG of the Department of Defense (DoD IG), and the OIG of the Intelligence Community (IC IG) to conduct an evaluation of the relationship between NSA and U.S. Cyber Command (USCYBERCOM). Upon completion of the NSA OIG and DoD IG evaluations, the IC IG will prepare a capstone report on the two evaluations.

Based on our evaluation of agreements, policies, compliance directives, and NSA and USCYBERCOM authorities, we found that adequate controls or processes were not always in place to ensure resources were appropriately delineated between NSA and USCYBERCOM.

### Evaluation of NSA's Nuclear Weapons Personnel Reliability Program

The purpose of NSA's Nuclear Weapons Personnel Reliability Program (NWPRP) is to ensure that all NSA personnel who perform duties associated with nuclear weapons meet the highest possible standards of individual reliability in accordance with Department of Defense (DoD) and NSA requirements. The OIG found that the NWPRP could improve processes to better comply with policy. The Agency provided the OIG sufficient evidence to close all recommendations.

### Limited-Scope Evaluation of NSA's Personnel Accountability Program

The OIG performed the biennial evaluation of NSA's personnel accountability program. The overall objective of this limited-scope evaluation was to evaluate NSA's compliance with DoD Instruction (DoDI) 3001.02, *Personnel Accountability in Conjunction with Natural or Manmade Disasters*, issued 3 May 2010. The OIG's evaluation revealed that NSA's personnel accountability program does not comply with all of the requirements applicable to the Agency. The Agency provided the OIG sufficient evidence to close all recommendations.

## Total Dollar Value of Questioned Costs and Funds Put to Better Use During the Reporting Period

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Report Number	Report Title	Questioned Costs	Unsupported Costs	Funds Put to Better Use	Management Decision Made by Period End
AU-22-0009	Audit of Foreign Trading Partner Activity	\$3,122,442	\$0	\$0	No
Total		\$3,122,442	\$0	\$0	NA

# INFORMATION REGARDING MANAGEMENT DECISIONS

The Inspector General Act of 1978, as amended (Title 5 U.S. Code [U.S.C.] Chapter 4) (IG Act) defines “management decision” as the evaluation by the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to the findings and recommendations, including actions concluded to be necessary. For NSA OIG audits and evaluations, management’s decision to agree or disagree with a recommendation and submission of a corrective action plan occurs prior to issuance of the final report. For NSA OIG inspections, management’s decision to agree or disagree with a recommendation occurs prior to issuance of the final report, and their submission of a corrective action plan occurs shortly after issuance of the final report.

One management decision made in the current reporting period to change the initial management decision made during a prior reporting period is below:

## **Evaluation of Targeting System Control Frameworks**

NSA management submitted a request to modify the wording of a corrective action plan for one recommendation to fully meet its intent. The OIG agreed the wording modification aligned with the intent of the recommendation.

# COMPLIANCE WITH FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT OF 1996 (FFMIA)

NSA reported in its *Agency Financial Report* for FY 2023 that it is not in substantial compliance with Section 803(a) of the FFMIA. Specifically, it is not in compliance with federal financial management systems requirements or applicable federal accounting standards. NSA's target for compliance is FY 2028.



# INVESTIGATIONS<sup>1</sup>

## Summary of Closed Significant Investigations

### Reprisal

The OIG completed six separate investigations into allegations of reprisal:

- Four of the investigations determined that five Agency supervisors, which included three Senior Executives and two non-senior employees, did not reprise against Agency employees for making protected disclosures and did not engage in any arbitrary or capricious act that adversely affected the rights of those subordinates.
- One of the investigations substantiated that a senior employee (General Grade [GG]-15) reprised against an Agency contractor for making protected disclosures to Agency officials, causing the contractor to be removed from an Agency contract.
- One of the investigations substantiated that an Agency supervisor, who was not a senior employee, reprised against an Agency employee for making protected disclosures to Agency officials, causing the employee to be removed from a position and to have their work schedule changed.

## Total Number of Convictions Resulting From Investigations

No convictions resulted from OIG investigations in this reporting period.

## Investigative Statistical Tables

Category	Total <sup>a</sup>
Number of Investigative Reports	30
Number of Persons Referred to the Department of Justice for Criminal Prosecution	25
Number of Persons Referred to the State and Local Prosecuting Authorities for Criminal Prosecution	0
Number of Indictments and Criminal Informations That Resulted From Prior Referrals	0

Note: <sup>a</sup> Statistical tables were developed by compiling data from the OIG's internal Investigations Division database.

<sup>1</sup> For the purposes of this Semiannual Report, senior employees are General Grade (GG)-15 and higher.



# Investigations Substantiating Misconduct Involving Senior Employees

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## **GG-15: Improper Disclosure of Non-Public Information to a Contractor**

The OIG substantiated that an Agency senior employee gave preferential treatment and an unfair advantage to an Agency contractor by providing non-public information for potential use in pursuing future contract opportunities. The OIG referred this investigation to the U.S. Attorney's Office (USAO) in October 2023; the USAO declined any action.

## **GG-15: Ethics Violation**

The OIG substantiated that an Agency senior employee violated ethics regulations by participating personally and substantially in particular matters that affected an organization in which the employee had a covered relationship. The OIG referred this investigation to the USAO in July 2023; the USAO declined any action.

## **GG-15: Appearance of Preferential Treatment**

The OIG substantiated that an Agency senior employee created the appearance of preferential treatment; however, they did not create a hostile work environment, nor did they engage in actions that created a conflict of interest.

## **GG-15: Improper Conduct Within the Workplace**

The OIG substantiated that an Agency senior employee engaged in sexual activity with another Agency employee on multiple occasions, while on duty, and within Agency-controlled spaces.

See "[Summary of Closed Significant Investigations](#)" section above for other substantiated senior employee cases.

# Substantiated Investigations of Whistleblower Retaliation

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See "[Summary of Closed Significant Investigations](#)" section above.

# Semiannual Reports on Investigations of Unauthorized Disclosures of Classified Information

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In December 2019, the President of the United States signed into law the National Defense Authorization Act for Fiscal Year 2020 (NDAA). Section 6718 of the NDAA amends Title XI of the National Security Act of 1947 by adding a new section: "Section 1105 – Semiannual Reports on Investigations of Unauthorized Disclosures of Classified Information." This section requires the OIG to submit to the congressional intelligence committees a report on investigations of unauthorized public disclosures of classified information and to do so no less frequently than once every six months.

During the period from 1 October 2023 through 31 March 2024, the OIG did not open or complete any investigations of disclosures of information that have been determined to be classified.



# AUDITS, INSPECTIONS, AND EVALUATIONS AND INVESTIGATIONS OF SENIOR GOVERNMENT EMPLOYEES CLOSED AND NOT DISCLOSED TO THE PUBLIC

This Semiannual Report discloses to the public all audits, inspections, and evaluations and all investigations involving senior government employees closed during the reporting period.



## APPENDIX A: PEER REVIEW

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### Peer Reviews Conducted by Other OIGs

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During this reporting period, an IC IG-led team performed a joint peer review of NSA OIG evaluations and inspections that covered the period 1 October 2018 through 31 December 2021; however, the final report for this review was not issued during the reporting period.

There are no outstanding recommendations from any peer review of the NSA OIG.

### Peer Reviews Conducted by NSA OIG

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The NSA OIG led the following joint peer review during the reporting period:

- The National Geospatial-Intelligence Agency (NGA) OIG's audit division's system of quality control.

There are no outstanding recommendations from any peer reviews performed by the NSA OIG.



## APPENDIX B: RECOMMENDATIONS MADE BEFORE THE REPORTING PERIOD FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED AND ALL OUTSTANDING RECOMMENDATIONS IN THE PAST 12 MONTHS

Issue Date	Report Number	Recommendation Number
3/31/2011	AU-11-0001	AU-11-0001-1b
3/31/2011	AU-11-0001	AU-11-0001-2
3/31/2011	AU-11-0001	AU-11-0001-3
6/28/2013	AU-13-0004	AU-13-0004-5
6/19/2015	AU-14-0005	AU-14-0005-6
7/23/2015	JT-15-0002	FH-15-1015
3/30/2016	IN-16-0001	MI-16-2009
3/30/2016	IN-16-0001	MI-16-1038
10/4/2016	IG-16-11869	CM-1
5/18/2017	IN-16-0009	UT-16-2101
7/14/2017	AD-17-0001	AD-17-0001-1
8/17/2017	ST-16-0003	ST-16-0003-3
10/26/2017	AU-17-0005	AU-17-0005a - 1
12/29/2017	AU-16-0018	AU-16-0018-18
1/3/2018	AU-16-0004	AU-16-0004-1
1/3/2018	AU-16-0004	AU-16-0004-6
1/26/2018	IN-18-0001	PA-18-2003
6/29/2018	IN-18-0002	ND-18-2501
8/1/2018	JT-18-0001	FG-18-2314
9/21/2018	ST-17-0003	ST-17-0003-19
9/28/2018	ST-17-0001	ST-17-0001-9
9/28/2018	ST-17-0001	ST-17-0001-7
9/28/2018	ST-17-0001	ST-17-0001-8
9/28/2018	ST-17-0001	ST-17-0001-14
11/6/2018	IN-18-0006	BA-18-2302
3/11/2019	JT-18-0002	AK-18-2501

Issue Date	Report Number	Recommendation Number
7/11/2019	IN-19-0002A	SU-19-2902
7/22/2019	AU-18-0016	AU-18-0016-4
8/16/2019	IN-18-0009	NP-18-2508
8/16/2019	IN-18-0009	NP-18-2001
8/28/2019	JT-18-0003	FH-18-2301
8/28/2019	JT-18-0003	FH-18-2001
8/28/2019	JT-18-0003	FH-18-2501
8/28/2019	JT-18-0003	FH-18-2502
8/28/2019	JT-18-0003	FH-18-1501
8/28/2019	JT-18-0003	FH-18-1507
8/28/2019	JT-18-0003	FH-18-1508
8/28/2019	JT-18-0003	FH-18-1509
9/27/2019	ST-18-0003	ST-18-0003-1
9/30/2019	AU-18-0013	AU-18-0013-18
10/2/2019	AU-18-0002	AU-18-0002-1
10/2/2019	AU-18-0002	AU-18-0002-4
12/18/2019	ST-18-0002	ST-18-0002-3
12/18/2019	ST-18-0002	ST-18-0002-4
12/18/2019	ST-18-0002	ST-18-0002-5
12/18/2019	ST-18-0002	ST-18-0002-6
12/18/2019	ST-18-0002	ST-18-0002-7
12/19/2019	IN-19-0001	TR-19-1504
2/21/2020	EV-20-0001	EV-20-0001-1
3/17/2020	IN-19-0002	SU-19-2103
3/17/2020	IN-19-0002	SU-19-2502
6/16/2020	ST-18-0004	ST-18-0004-1
6/16/2020	ST-18-0004	ST-18-0004-4



Issue Date	Report Number	Recommendation Number
6/16/2020	ST-18-0004	ST-18-0004-6
6/18/2020	ST-18-0006	ST-18-0006-18
6/18/2020	ST-18-0006	ST-18-0006-23
6/18/2020	ST-18-0006	ST-18-0006-16
6/18/2020	ST-18-0006	ST-18-0006-25
6/18/2020	ST-18-0006	ST-18-0006-17
6/18/2020	ST-18-0006	ST-18-0006-8
6/18/2020	ST-18-0006	ST-18-0006-9
6/18/2020	ST-18-0006	ST-18-0006-12
7/1/2020	ST-18-0009	ST-18-0009-1
7/1/2020	ST-18-0009	ST-18-0009-6
7/1/2020	ST-18-0009	ST-18-0009-8
7/1/2020	ST-18-0009	ST-18-0009-5
7/1/2020	ST-18-0009	ST-18-0009-12
7/1/2020	ST-18-0009	ST-18-0009-21
7/1/2020	ST-18-0009	ST-18-0009-23
7/1/2020	ST-18-0009	ST-18-0009-25
7/1/2020	ST-18-0009	ST-18-0009-20
7/1/2020	ST-18-0009	ST-18-0009-24
7/1/2020	ST-18-0009	ST-18-0009-15
7/14/2020	JT-19-0001	MH-19-1302
7/14/2020	JT-19-0001	MH-19-1608
7/14/2020	JT-19-0001	MH-19-2506
7/14/2020	JT-19-0001	MH-19-2601
7/14/2020	JT-19-0001	MH-19-1301
9/21/2020	AU-19-0001	AU-19-0001-3
9/30/2020	ST-19-0002	ST-19-0002-2
9/30/2020	ST-19-0002	ST-19-0002-3
9/30/2020	ST-19-0002	ST-19-0002-8
9/30/2020	ST-19-0002	ST-19-0002-9
9/30/2020	ST-19-0002	ST-19-0002-12
9/30/2020	ST-19-0002	ST-19-0002-5
9/30/2020	ST-19-0002	ST-19-0002-4
9/30/2020	ST-19-0002	ST-19-0002-1
12/17/2020	AU-18-0012	AU-18-0012-5
12/17/2020	AU-18-0012	AU-18-0012-6
2/26/2021	AD-20-0004	SJ-20-1501

Issue Date	Report Number	Recommendation Number
2/26/2021	AD-20-0004	SJ-20-1502
2/26/2021	AD-20-0004	SJ-20-1603
3/2/2021	JT-19-0003	ET-19-1520
3/31/2021	ST-19-0003	ST-19-0003-16
7/16/2021	IN-21-0001A	FL-21-2901
7/16/2021	IN-21-0001A	FL-21-2902
7/16/2021	IN-21-0001A	FL-21-2904
8/30/2021	EV-19-0002	EV-19-0002-1
8/30/2021	EV-19-0002	EV-19-0002-9
8/30/2021	EV-19-0002	EV-19-0002-15
8/30/2021	EV-19-0002	EV-19-0002-3
8/30/2021	EV-19-0002	EV-19-0002-6
8/30/2021	EV-19-0002	EV-19-0002-2
8/30/2021	EV-19-0002	EV-19-0002-12
9/28/2021	JT-20-0001	SL-20-2420
9/28/2021	JT-20-0001	SL-20-1603
9/28/2021	JT-20-0001	SL-20-1311
9/28/2021	JT-20-0001	SL-20-2304
9/28/2021	JT-20-0001	SL-20-2109
9/28/2021	JT-20-0001	SL-20-2301
9/28/2021	JT-20-0001	SL-20-2407
9/28/2021	JT-20-0001	SL-20-2413
9/28/2021	JT-20-0001	SL-20-2414
9/28/2021	JT-20-0001	SL-20-2437
9/28/2021	JT-20-0001	SL-20-2426
9/28/2021	JT-20-0001	SL-20-1502
9/28/2021	JT-20-0001	SL-20-1503
9/28/2021	JT-20-0001	SL-20-1504
9/28/2021	JT-20-0001	SL-20-1514
9/28/2021	JT-20-0001	SL-20-1540
9/29/2021	EV-21-0002	EV-21-0002-11
9/30/2021	AU-20-0007	AU-20-0007-12
9/30/2021	AU-20-0007	AU-20-0007-7
9/30/2021	AU-20-0007	AU-20-0007-15
9/30/2021	AU-20-0007	AU-20-0007-3
1/21/2022	IN-21-0001	FL-21-1402
1/21/2022	IN-21-0001	FL-21-2301



Issue Date	Report Number	Recommendation Number
1/21/2022	IN-21-0001	FL-21-1301
2/9/2022	EV-20-0005	EV-20-0005-2
2/9/2022	EV-20-0005	EV-20-0005-3
2/9/2022	EV-20-0005	EV-20-0005-8
2/9/2022	EV-20-0005	EV-20-0005-10
2/9/2022	EV-20-0005	EV-20-0005-9
2/9/2022	EV-20-0005	EV-20-0005-7
5/20/2022	IN-21-0002	SO-21-2501
6/30/2022	AD-21-0006	AD-21-0006-2
6/30/2022	AD-21-0006	AD-21-0006-4
9/14/2022	EV-21-0005	EV-21-0005-17
9/14/2022	EV-21-0005	EV-21-0005-3
9/14/2022	EV-21-0005	EV-21-0005-4
9/14/2022	EV-21-0005	EV-21-0005-5
9/14/2022	EV-21-0005	EV-21-0005-21
9/14/2022	EV-21-0005	EV-21-0005-22
9/14/2022	EV-21-0005	EV-21-0005-11
9/14/2022	EV-21-0005	EV-21-0005-26
9/14/2022	EV-21-0005	EV-21-0005-6
9/14/2022	EV-21-0005	EV-21-0005-20
9/14/2022	EV-21-0005	EV-21-0005-1
9/14/2022	EV-21-0005	EV-21-0005-8
9/14/2022	EV-21-0005	EV-21-0005-9
9/14/2022	EV-21-0005	EV-21-0005-12
9/14/2022	EV-21-0005	EV-21-0005-19
9/14/2022	EV-21-0005	EV-21-0005-24
9/19/2022	JT-21-0002	UT-21-2602
9/19/2022	JT-21-0002	UT-21-2302
9/19/2022	JT-21-0002	UT-21-2404
9/27/2022	EV-22-0003	EV-22-0003-10
9/27/2022	EV-22-0003	EV-22-0003-4
9/27/2022	EV-22-0003	EV-22-0003-6
9/27/2022	EV-22-0003	EV-22-0003-3
9/27/2022	EV-22-0003	EV-22-0003-9
9/27/2022	EV-22-0003	EV-22-0003-1
9/27/2022	EV-22-0003	EV-22-0003-2
9/27/2022	EV-22-0003	EV-22-0003-5

Issue Date	Report Number	Recommendation Number
9/27/2022	EV-22-0003	EV-22-0003-7
10/17/2022	EV-21-0011	EV-21-0011-A.1.a
10/17/2022	EV-21-0011	EV-21-0011-A.1.b
11/17/2022	AD-23-0002	AD-23-0002-04
11/17/2022	AD-23-0002	AD-23-0002-05
11/17/2022	AD-23-0002	AD-23-0002-01
11/17/2022	AD-23-0002	AD-23-0002-02
11/17/2022	AD-23-0002	AD-23-0002-03
Outstanding Recommendations in the Past 12 Months		
4/7/2023	JT-22-0001	TX-22-1514
4/7/2023	JT-22-0001	TX-22-2402
4/7/2023	JT-22-0001	TX-22-2701
4/7/2023	JT-22-0001	TX-22-2702
5/2/2023	AU-22-0001	AU-22-0001-3
5/2/2023	AU-22-0001	AU-22-0001-4
5/2/2023	AU-22-0001	AU-22-0001-11
5/22/2023	AU-22-0006	AU-22-0006-9
5/22/2023	AU-22-0006	AU-22-0006-10
5/22/2023	AU-22-0006	AU-22-0006-6
5/22/2023	AU-22-0006	AU-22-0006-7
5/22/2023	AU-22-0006	AU-22-0006-16
5/22/2023	AU-22-0006	AU-22-0006-12
5/22/2023	AU-22-0006	AU-22-0006-14
5/22/2023	AU-22-0006	AU-22-0006-5
5/22/2023	AU-22-0006	AU-22-0006-8
5/22/2023	AU-22-0006	AU-22-0006-3
5/22/2023	AU-22-0006	AU-22-0006-4
5/22/2023	AU-22-0006	AU-22-0006-15
5/22/2023	AU-22-0006	AU-22-0006-2
5/22/2023	AU-22-0006	AU-22-0006-11
5/26/2023	EV-20-0009	EV-20-0009-8
5/26/2023	EV-20-0009	EV-20-0009-24
5/26/2023	EV-20-0009	EV-20-0009-3
5/26/2023	EV-20-0009	EV-20-0009-23
5/26/2023	EV-20-0009	EV-20-0009-7
5/26/2023	EV-20-0009	EV-20-0009-10



Issue Date	Report Number	Recommendation Number
5/26/2023	EV-20-0009	EV-20-0009-25
6/15/2023	EV-21-0010	EV-21-0010-1
6/15/2023	EV-21-0010	EV-21-0010-2
7/27/2023	AU-22-0002	AU-22-0002-18
7/27/2023	AU-22-0002	AU-22-0002-6
7/27/2023	AU-22-0002	AU-22-0002-4
7/27/2023	AU-22-0002	AU-22-0002-5
7/27/2023	AU-22-0002	AU-22-0002-7
7/27/2023	AU-22-0002	AU-22-0002-10
7/27/2023	AU-22-0002	AU-22-0002-19
7/27/2023	AU-22-0002	AU-22-0002-23
7/27/2023	AU-22-0002	AU-22-0002-3
7/27/2023	AU-22-0002	AU-22-0002-8
7/27/2023	AU-22-0002	AU-22-0002-9
7/27/2023	AU-22-0002	AU-22-0002-16
7/27/2023	AU-22-0002	AU-22-0002-17
7/27/2023	AU-22-0002	AU-22-0002-21
7/27/2023	AU-22-0002	AU-22-0002-22
7/27/2023	AU-22-0002	AU-22-0002-13
10/13/2023	JT-22-0002	SC-22-1607
10/13/2023	JT-22-0002	SC-22-2101
10/13/2023	JT-22-0002	SC-22-1003
10/13/2023	JT-22-0002	SC-22-2601
10/13/2023	JT-22-0002	SC-22-2201
10/13/2023	JT-22-0002	SC-22-2001
10/13/2023	JT-22-0002	SC-22-2301
10/13/2023	JT-22-0002	SC-22-1301
10/13/2023	JT-22-0002	SC-22-1421
10/13/2023	JT-22-0002	SC-22-1403
10/13/2023	JT-22-0002	SC-22-1503
2/12/2024	AU-22-0009	AU-22-0009-1 <sup>2</sup>
2/12/2024	AU-22-0009	AU-22-0009-6
2/12/2024	AU-22-0009	AU-22-0009-8
2/12/2024	AU-22-0009	AU-22-0009-9
2/12/2024	AU-22-0009	AU-22-0009-18
2/12/2024	AU-22-0009	AU-22-0009-19

Issue Date	Report Number	Recommendation Number
2/12/2024	AU-22-0009	AU-22-0009-14
2/12/2024	AU-22-0009	AU-22-0009-15
2/12/2024	AU-22-0009	AU-22-0009-17
2/12/2024	AU-22-0009	AU-22-0009-2
2/12/2024	AU-22-0009	AU-22-0009-3
2/12/2024	AU-22-0009	AU-22-0009-4
2/12/2024	AU-22-0009	AU-22-0009-5
2/12/2024	AU-22-0009	AU-22-0009-7
2/12/2024	AU-22-0009	AU-22-0009-10
2/12/2024	AU-22-0009	AU-22-0009-11
2/12/2024	AU-22-0009	AU-22-0009-12
2/12/2024	AU-22-0009	AU-22-0009-13
2/12/2024	AU-22-0009	AU-22-0009-16
2/16/2024	EV-23-0012	EV-23-0012-6
2/16/2024	EV-23-0012	EV-23-0012-7
2/16/2024	EV-23-0012	EV-23-0012-3
2/16/2024	EV-23-0012	EV-23-0012-10
2/16/2024	EV-23-0012	EV-23-0012-5
2/16/2024	EV-23-0012	EV-23-0012-12
2/16/2024	EV-23-0012	EV-23-0012-4
2/16/2024	EV-23-0012	EV-23-0012-9
2/16/2024	EV-23-0012	EV-23-0012-1
2/16/2024	EV-23-0012	EV-23-0012-8
2/16/2024	EV-23-0012	EV-23-0012-14
2/16/2024	EV-23-0012	EV-23-0012-2
2/16/2024	EV-23-0012	EV-23-0012-11

<sup>2</sup> \$3,122,422 potential cost savings.



## APPENDIX C: ABBREVIATIONS LIST

CIGIE	Council of the Inspectors General on Integrity and Efficiency
CSS	Central Security Service
DoD	Department of Defense
DoD IG	Department of Defense Office of Inspector General
DoDI	Department of Defense Instruction
EAO	Economy Act Order
EO	Executive Order
FBwT	Fund Balance with Treasury
FFMIA	Federal Financial Management Improvement Act of 1996
GG	General Grade
IC	Intelligence Community
IC IG	Office of the Inspector General of the Intelligence Community
IG Act	Inspector General Act of 1978, as amended
IO	Intelligence Oversight
NDAA	National Defense Authorization Act for Fiscal Year 2020
NGA	National Geospatial-Intelligence Agency
NSA	National Security Agency
NWPRP	Nuclear Weapons Personnel Reliability Program
OIG	Office of the Inspector General
PP&E	Property, Plant and Equipment
SAR	Semiannual Report
U.S.C.	U.S. Code
UDO	Undelivered Order
USAO	U.S. Attorney's Office
USCYBERCOM	U.S. Cyber Command



## APPENDIX D: INDEX OF REPORTING REQUIREMENTS

IG Act Reference <sup>a</sup>	Reporting Requirements	Page
§405(b)(1) <sup>b</sup>	Significant problems, abuses, and deficiencies	2-4
§405(b)(2)	Recommendations made before the reporting period for which corrective action has not been completed	11-14
§405(b)(3)	Summary of significant investigations closed during the reporting period	7
§405(b)(4)	Identification of the total number of convictions during the reporting period resulting from investigations	7
§405(b)(5)(A)	Listing of each audit, inspection, or evaluation	2-4
§405(b)(5)(B)	Total dollar value of questioned costs and the dollar value of recommendations that funds be put to better use	4
§405(b)(6)	Information regarding any management decisions	5
§405(b)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996	6
§405(b)(8)	Results of any peer review conducted by another Office of Inspector General during the reporting period; or  A statement identifying the date of the last peer review conducted by another Office of Inspector General	10
§405(b)(9)	List of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented	10
§405(b)(10)	List of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period	10
§405(b)(11)	Investigative statistical tables	7
§405(b)(12)	Description of metrics used for statistical tables of investigations	7
§405(b)(13)	Each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official	8
§405(b)(14)	Detailed description of any instance of whistleblower retaliation	7, 8
§405(b)(15)(A) and (B)	Information related to interference by the establishment including attempts to interfere with independence of the Office and a summary of each report made to the head of the establishment	1
§405(b)(16)	Detailed descriptions of each inspection, evaluation, and audit conducted that is closed and was not disclosed to the public; and  Detailed descriptions of each investigation involving a senior Government employee that is closed and was not disclosed to the public	9
§405(b)(note)	Public Law 110-181 §845, Final, completed contract audit reports	NA

Note: <sup>a</sup> Citations are to the IG Act of 1978, as amended (5 U.S.C. Ch. 4).

<sup>b</sup> Requirement covered by §405(b)(5)(A).



## OFFICE OF THE INSPECTOR GENERAL

Pursuant to the Inspector General Act of 1978, as amended, and in accordance with NSA/CSS Policy 1-60, the NSA/CSS OIG conducts independent oversight that promotes the wise use of public resources; adherence to laws, rules, and regulations; and respect for Constitutional rights. Through audits, evaluations, inspections, and investigations, we detect and deter waste, fraud, abuse, and misconduct and promote the economy, the efficiency, and the effectiveness of Agency operations.

### INTELLIGENCE OVERSIGHT

The Intelligence Oversight (IO) Division conducts evaluations that examine a wide range of NSA intelligence and intelligence-related programs and activities to assess if they are conducted efficiently and effectively; are in compliance with federal law, executive orders (EOs) and directives, and Intelligence Community (IC), DoD, and NSA policies; and appropriately protect civil liberties and individual privacy. The IO function is grounded in EO 12333, which establishes broad principles for IC activities. IO evaluations are conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*.

### INSPECTIONS

The Inspections Division performs organizational inspections and functional evaluations to assess adherence to regulations and policies and to promote the effective, efficient, and economical management of an organization, site, or function. OIG inspection reports recommend improvements and identify best practices across a broad range of topics, including mission operations, security, facilities, and information technology systems. The Inspections Division also partners with Inspectors General of the Service Cryptologic Elements and other IC entities to jointly inspect consolidated cryptologic facilities. Inspections and evaluations are conducted in accordance with the CIGIE *Quality Standards for Inspection and Evaluation*.

### AUDITS

The Audits Division performs audits and evaluations that examine the economy, efficiency, and effectiveness of NSA programs and operations; assess Agency compliance with laws, policies, and regulations; review the operation of internal information technology and controls; and determine whether the Agency's financial statements and other fiscal reports are fairly and accurately presented. Audits are conducted in accordance with auditing standards established by the Comptroller General of the United States.

### INVESTIGATIONS

The Investigations Division examines allegations of waste, fraud, abuse, and misconduct by NSA affiliates or involving NSA programs or operations. Investigations are based on submissions made through the classified and unclassified OIG Hotlines; information uncovered during OIG audits, inspections, and evaluations; and referrals from other internal and external entities. Investigations are conducted in accordance with the CIGIE *Quality Standards for Investigations*.







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