



DOD Reviews and Responses to GAO Reports: First Semiannual Report Examining Delays

GAO-23-106583

Report to Congressional Committees

Accessible Version

August 14, 2023

Why This Matters

GAO provides audited agencies with an opportunity to comment and review on draft reports before GAO issues the final report.¹ For the Department of Defense (DOD), this period is usually 30 days, but it can range from 7 to 30 days.²

Additionally, for any reports that may contain controlled unclassified or classified information, GAO requests that the department complete a review for such information and communicate the results of the review in writing to GAO. Sensitivity reviews are completed to identify sensitive information, such as controlled unclassified information. Reviews for classified information, such as information designated as Secret or Top Secret, are generally referred to as security reviews.

Delays in DOD submitting agency comments and sensitivity/security reviews result in GAO issuing products later than mandated or requested by Congress.

Given concerns with GAO being able to issue its reports on time to inform Congressional and public debate, the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 included a provision for GAO to report every 6 months over a 2-year period on the extent to which DOD submitted agency comments and sensitivity/security reviews in a timely manner and in accordance with GAO protocols.³ This report is the first in a series of four reports on this topic, covering the period of GAO's review from December 23, 2022, to May 15, 2023.

Key Takeaways

- DOD submitted about half of its agency comments and sensitivity or security reviews to GAO after the deadline.
- DOD took 34 days, on average, to submit agency comments. For half of the reports, DOD took an additional 16 days, on average, to submit agency comments. For one report, DOD took 71 days to provide its comments.
- On average, DOD completed sensitivity reviews in 34 days and security reviews in 31 days. In two cases, DOD took 60 days to complete its reviews.
- In some cases, GAO granted DOD an extension to the deadline for submitting comments or reviews, but DOD did not meet the extension for about half of those reports. For one report, DOD requested multiple extensions but did not meet any of the new deadlines; as a result, GAO took the unusual step of issuing the report without agency comments.

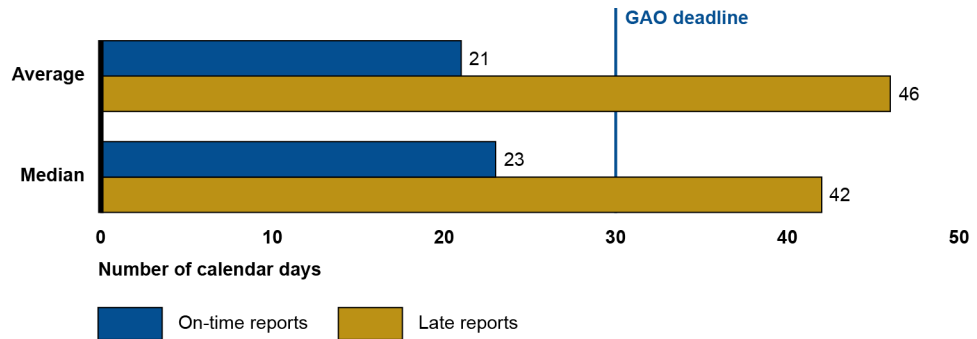
How much time did DOD take to provide agency comments on GAO reports?

Both the average (34) and median (31) number of days DOD took to provide agency comments exceeded the 30-day deadline. During the period of this review, DOD provided agency comments on 42 reports.

Of the 42 reports, DOD submitted comments for 21 after the 30-day deadline.⁴ For those 21 reports, DOD took 16 additional days, on average, to submit agency comments. Across the 21 reports, DOD exceeded the 30-day deadline by as few as 4 days and as much as 71 days. For those reports submitted before the deadline, it took DOD 21 days, on average, to complete agency comments.

The average and median number of days DOD took to provide agency comments for on-time and late reports are shown in figure 1.

Figure 1: Average and Median Number of Calendar Days the Department of Defense (DOD) Took to Provide Agency Comments, December 23, 2022–May 15, 2023



Source: GAO analysis of GAO and DOD information. | GAO-23-106583

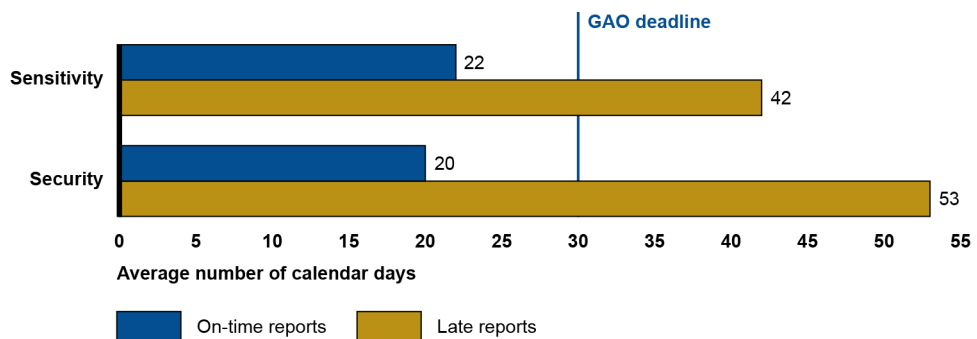
Note: DOD submitted comments for 21 reports before the 30-day deadline and for 21 reports after the deadline.

How much time did DOD take to complete sensitivity and security reviews of GAO reports?

DOD generally completed its reviews beyond the 30-day deadline, taking 34 days, on average, to complete sensitivity reviews and 31 days, on average, to complete security reviews. During the period of this review, DOD completed reviews for 23 reports—17 requiring a sensitivity review and 6, a security review. For 12 reviews—10 sensitivity reviews and 2 security reviews—DOD missed the GAO 30-day deadline. DOD took an additional 12 and 23 days, on average, to complete these sensitivity and security reviews, respectively. For one sensitivity review and one security review, DOD took 60 days to complete the reviews.

The average number of days DOD took to complete sensitivity and security reviews for on-time and late reports are shown in figure 2.

Figure 2: Average Number of Calendar Days the Department of Defense (DOD) Took to Complete Sensitivity/Security Reviews, December 23, 2022–May 15, 2023



Source: GAO analysis of GAO and DOD information. | GAO-23-106583

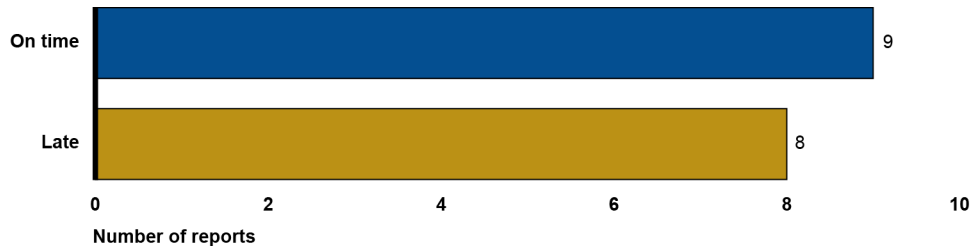
Note: DOD submitted reviews for 11 reports before the 30-day deadline and 12 reports after the deadline.

See appendix I for a list of the reports for which DOD missed the 30-day deadline for submitting agency comments and sensitivity or security reviews. The table also shows the number of days DOD took to submit its comments and reviews.

If an extension was granted, how frequently did DOD submit comments and reviews by the agreed-upon extension date?

GAO granted extensions to DOD for agency comments on 17 of 42 reports, but DOD did not provide its comments within the extension period for eight reports, as shown in figure 3. For the eight reports whose comments were submitted beyond the new deadline, DOD required 6 additional days, on average, to submit agency comments. For one report, DOD requested three extensions to provide its agency comments. However, it did not meet any of these extended deadlines, resulting in GAO having to issue the report without DOD's comments.

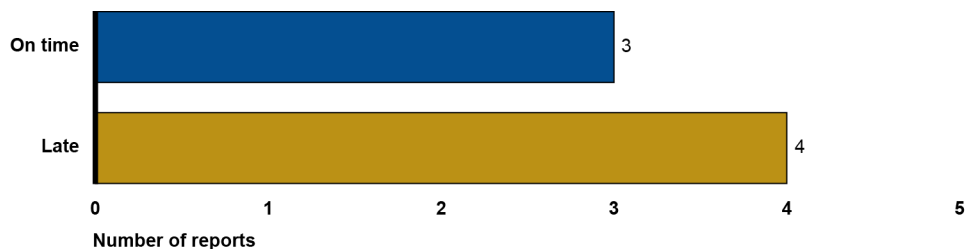
Figure 3: Number of Reports for Which the Department of Defense (DOD) Was Granted an Extension to Provide Agency Comments, December 23, 2022–May 15, 2023



Source: GAO analysis of GAO and DOD information. | GAO-23-106583

GAO granted an extension to DOD for a sensitivity review of five reports and a security review of two reports. DOD completed reviews for three reports (two sensitivity and one security) within the extension period (see fig. 4). For the four reports that DOD submitted to GAO after the new extended deadline, DOD required 7 additional days, on average, to complete its sensitivity reviews, and 17 additional days, on average, to complete its security reviews.

Figure 4: Number of Reports for Which the Department of Defense (DOD) Was Granted an Extension to Complete Sensitivity/Security Reviews, December 23, 2022–May 15, 2023



Source: GAO analysis of GAO and DOD information. | GAO-23-106583

See appendix II for a list of the reports for which GAO granted DOD an extension for agency comments and sensitivity or security reviews. The table also shows the number of additional days DOD took to submit its comments and reviews.

Agency Comments

We provided a draft of this report to DOD for review and comment. DOD provided written comments, which are reprinted in appendix III. Although we did not make recommendations to DOD in this report, DOD stated in its written comments that it had reviewed and concurs with our conclusions.

DOD also stated that it has taken measures to address the identified timeliness deficiencies. Specifically, the department's audit management team changed to a portfolio-based audit management system and is promoting new processes, such as using a workflow tracker. In addition, DOD stated that working group meetings are held to share best practices for leadership in addressing GAO audits, to include coordination between DOD and GAO to address issues, working on agency comment responses at the exit conference instead of waiting until the draft report is issued, and establishing Standard Operating Procedures and other training materials to ensure all relevant DOD staff are properly trained.

DOD's written comments also asserted that aspects of GAO's processes are contributing factors to delays in DOD's completion of both agency comments and sensitivity or security reviews. Specifically, DOD stated that to improve the timeliness of DOD's draft report responses, GAO should increase the timeframe given to DOD for these responses, stating that the 30-day timeframe is not realistic for an agency with the size and complexity of DOD. We disagree. As stated in this report, under our agency protocols, we generally give agencies between 7 and 30 calendar days to comment on a draft product. Of note, these protocols are grounded not only in GAO policy, but also in statute, and are echoed in DOD policy.⁵ In practice, we almost always give DOD the maximum amount (i.e., 30 days), recognizing that DOD is a very large and complex federal agency. We also note that, in addition to the 30-day agency comment period, we hold an exit conference with each audited agency, including DOD, to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete. At this time, we generally provide a Statement of Facts that contains the findings of our draft reports. The exit conference is held several weeks to months before the draft is provided to DOD for agency comment, which provides considerable time before the official agency comment period for the department to begin consideration of the draft report's findings. Given all of these factors, we do not believe that routinely providing DOD more than 30 days to comment on our draft products is warranted.

DOD also stated in its comments that GAO's processes for handling classified and non-public information in our reports continue to be a large contributing cause of the department's tardiness in sensitivity and security reviews. Specifically, DOD stated that GAO draft reports are provided for review without any portion markings to identify classified national security information in accordance with requirements for derivative classification, referencing Executive Branch and DOD guidance. DOD further stated that it takes its obligation to protect the Nation's national security information very seriously and is not at liberty to streamline sensitivity and security review processes and that the protection of national security information is of paramount importance.

GAO does not have derivative classification authority. As GAO's agency protocols state and as is reflected in DOD guidance, GAO does not determine the classification or sensitivity level of its products. We instead request that the relevant agency perform a security review. GAO very much agrees that it is of paramount importance to protect national security information. That is one reason that we rely on security officials within DOD who have the expertise, training, source documentation, and established guidance—particularly the relevant security classification guides—to appropriately conduct sensitivity and security reviews.⁶ Moreover, we do not encourage DOD to streamline the sensitivity and security review process in any way that would undermine its integrity. To the contrary, we expect the information security professionals and subject matter experts within DOD to independently determine the appropriate classification and marking for specific information, rather than rely upon GAO's tentative expectations as to classification based upon the information that GAO receives both orally during interviews and from written materials we receive. Instead, for nearly 5 years, we have, as a standard practice, included with every draft classified product sent to DOD a list of classified documents obtained and used in drafting the product. We have included this fact on the cover of our draft products, along with an offer to assist the department officials by providing further details on the specific information extracted from the classified sources. We also offer to meet with DOD officials to walk through the materials, documents, and other information used in our report. In some cases, department officials have accepted this assistance; in others, they have not. These offers of assistance have the goal of helping DOD meet its responsibilities to respond to and review

GAO reports in a timely manner and, more importantly, to protect our national security.

DOD asserts in its comments that ongoing discussions between DOD and GAO over the last decade has not led to any meaningful changes to date in this area. Contrary to this statement, changes have occurred over the last decade, including changes to DOD guidance that reflect the roles of the PAO, CAO, and DOPSR in conducting the security review. Additionally, there have been changes in our standard practices, including sending the list of classified source materials obtained and offering to provide further assistance. We encourage DOD to take GAO up on its offers of assistance more often, which we believe would result in even more meaningful communication and could further help to improve timeliness while reflecting both DOD's and GAO's commitment to protecting our national security. While GAO hopes that DOD will commit further to engage GAO on these offers of assistance, GAO will continue to assess additional ways it can assist DOD in timely completion of security reviews.

How GAO Did This Study

GAO identified the reports for which GAO requested agency comments and sensitivity or security reviews from DOD and received DOD's responses from December 23, 2022, to May 15, 2023.

GAO used a data collection instrument to gather specific dates for each step in each report's agency comment and sensitivity/security review process. GAO analyzed these data to determine the average and median number of days between the date GAO provided the report to DOD for comment and the date GAO received comments from DOD. Similarly, GAO assessed the average number of days that DOD took to complete sensitivity or security reviews.

For those reports for which GAO granted an extension to DOD for comments or reviews, GAO also analyzed the data collected through the data collection instrument to determine the time frame of the extension and the number of days that DOD took to submit the comments or reviews. To ensure data reliability, GAO compared its data to similar data collected by DOD.

GAO conducted this performance audit from December 2022 to August 2023 in accordance with generally accepted government auditing standards. Those standards require that GAO plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. GAO believes that the evidence obtained provides a reasonable basis for its findings and conclusions based on its audit objectives.

List of Addressees

The Honorable Jack Reed
Chairman
The Honorable Roger Wicker
Ranking Member
Committee on Armed Services
United States Senate

The Honorable John Tester
Chair
The Honorable Susan Collins
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Ken Calvert
Chair
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

We are sending copies of this report to the appropriate congressional committees and the Secretary of Defense. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

GAO Contact Information

For more information, contact: Elizabeth Field at (202) 512-2775 or fielde1@gao.gov.

Chuck Young, Managing Director, Public Affairs, YoungC1@gao.gov, (202) 512-4800.

A. Nicole Clowers, Managing Director, Congressional Relations, ClowersA@gao.gov, (202) 512-4400.

Staff Acknowledgments: Suzanne Perkins (Assistant Director), Barbara Wooten (Analyst-in-Charge), Chad Hinsch, Suzanne Kaasa, Lillian Ofili, and Michael Shaughnessy.

Connect with GAO on [Facebook](#), [Flickr](#), [Twitter](#), and [YouTube](#). Subscribe to our [RSS Feeds](#) or [Email Updates](#). Listen to our [Podcasts](#).

Visit GAO on the web at <https://www.gao.gov>.

This work of the United States may include copyrighted material, details at <https://www.gao.gov/copyright>.

Table 1: GAO Reports for which the Department of Defense (DOD) Submitted Agency Comments and Sensitivity/Security Reviews Past the 30-Day Deadline, December 23, 2022–May 15, 2023

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
NC3 Readiness (104065)	64	n/a	46
USAF Nuclear Certification Program (105044)	55	60	n/a
Net Zero Energy Strategy (GAO-23-105239)	31	n/a	n/a
Contracting for Wildfire Response and Recovery (GAO-23-105292)	37	n/a	n/a
DOD Wargames (GAO-23-105351)	45	n/a	n/a
DOD's Privatized Housing Oversight Structure (GAO-23-105377)	42	46	n/a
Navy Maintenance Ship Fires (GAO-23-105481)	48	42	n/a
Satellite Control (GAO-23-105505)	42	42	n/a
DOD Space Situational Awareness (GAO-23-105565)	36	31	n/a
Coast Guard Access to Care (GAO-23-105574)	71	n/a	n/a
DOD Software Acquisition Reform Recommendations (GAO-23-105611)	54	n/a	n/a
DOD Supply Chain Risk Management for Information and Communications Technology (GAO-23-105612)	63	n/a	n/a
Preservation of the Force and Family Program (GAO-23-105644)	34	n/a	n/a
Marine Corps INDOPACOM Posture (105783)	50	n/a	60
DOD Directed Energy Weapons (GAO-23-105868)	37	37	n/a
Legislative Branch Intel Capabilities (105951)	n/a	33	n/a
DOD Industrial Base Integration with Partner Countries (105955)	59	59	n/a
F-35 Joint Strike Fighter 2023 (GAO-23-106047)	32	32	n/a
2023 Weapon Systems Assessments (GAO-23-106059)	39	40	n/a
DOD Noncontract Accountable Property Financial Reporting (GAO-23-106098)	59	n/a	n/a
2023 DOD IT Quick Look (GAO-23-106117)	42	n/a	n/a
Advanced Pilot Trainer Program (GAO-23-106205)	31	n/a	n/a
Total average days	46	42	53

Legend: n/a = not applicable

Source: GAO analysis of GAO and DOD information. | GAO-23-106583

Note: Classified reports and reports not yet issued as of June 2023 are identified by a GAO job code.

Table 2: GAO Reports for which the Department of Defense (DOD) Was Granted an Extension to Submit Agency Comments and Sensitivity/Security Reviews, December 23, 2022–May 15, 2023

Report title and unique identifier (report number or GAO job code)	Did DOD meet new extended deadline? (Yes/No)	Additional days		
		Agency comments	Sensitivity review	Security review
NC3 Readiness (104065)	No	1	n/a	n/a
USAF Nuclear Certification Program (105044)	No	n/a	5	n/a
Contracting for Wildfire Response and Recovery (GAO-23-105292)	Yes	n/a	n/a	n/a
DOD Wargames (GAO-23-105351)	No	7	n/a	n/a
DOD's Privatized Housing Oversight Structure (GAO-23-105377)	No	6	10	n/a
Navy Maintenance Ship Fires (GAO-23-105481)	No	11	5	n/a
Satellite Control Network (GAO-23-105505)	Yes	n/a	n/a	n/a
Coast Guard Access to Care (GAO-23-105574)	Yes	n/a	n/a	n/a
DOD Software Acquisition Reform Recommendations (GAO-23-105611)	No	6	n/a	n/a
DOD Supply Chain Risk Management for Information and Communications Technology (GAO-23-105612)	No	11	n/a	n/a
Preservation of the Force and Family Program (GAO-23-105644)	Yes	n/a	n/a	n/a
Marine Corps INDOPACOM Posture (105783)	No	7	n/a	17
DOD Directed Energy Weapons (GAO-23-105868)	No	2	n/a	n/a
DOD Industrial Base Integration with Partner Countries (105955)	Yes	n/a	n/a	n/a
2023 Weapon Systems Assessments (GAO-23-106059)	Yes	n/a	n/a	n/a
DOD Noncontract Accountable Property Financial Reporting (GAO-23-106098)	Yes	n/a	n/a	n/a
2023 DOD IT Quick Look (GAO-23-106117)	Yes	n/a	n/a	n/a

Legend: n/a = not applicable

Source: GAO analysis of GAO and DOD information. | GAO-23-106583

Note: Classified reports and reports not yet issued as of June 2023 are identified by a GAO job code.

Appendix III: Comments from the Department of Defense



PERFORMANCE IMPROVEMENT
DIRECTORATE

OFFICE OF THE DIRECTOR OF ADMINISTRATION AND MANAGEMENT
1950 DEFENSE PENTAGON
WASHINGTON, DC 20301-1950

Ms. Elizabeth Field
Director, GAO Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Field,

The Department of Defense (DoD) has reviewed and concurs with the Government Accountability Office's (GAO) conclusions presented in GAO-23-106583: "DEPARTMENT OF DEFENSE: Timeliness of Agency Comments and Sensitivity/Security Reviews for GAO Reports" dated June 21, 2023. This response serves to satisfy Section 1064 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, which directs the DoD to submit a response to the congressional defense committees that includes:

1. An identification of factors that contributed to any delays identified in the report with respect to Department of Defense comments and sensitivity or security reviews requested by the Government Accountability Office (GAO).
2. A description of any actions the Department of Defense has taken or plans to take to address such factors.
3. A description of any improvements the Department has made in the ability to track timeliness in providing such comments and sensitivity or security reviews.
4. Any other information the Secretary determines relevant to the information contained in the report submitted by the Comptroller General.

The Department is required to provide responses and sensitivity/security reviews for draft reports within 30 days of issuance. In their audit, GAO identified 42 draft reports issued between December 23, 2022, and May 15, 2023. The DoD was late providing a response for 21 of those draft reports and met the suspense for the remaining 21 draft reports. Additionally, the DoD was required to conduct 17 sensitivity reviews and six security reviews. Of those, the DoD was late completing 10 sensitivity reviews and two security reviews. GAO granted DoD an extension on 17 occasions and the DoD missed the suspense for eight of those draft reports. On average, DoD came very close to meeting GAO's 30-day suspense: the Department took only 34 days to submit agency comments and completed sensitivity reviews in 34 days and security reviews in 31 days.

There are several factors that contributed to the DoD's 50% timeliness rate for responses to GAO draft reports and sensitivity/security reviews, including: the time it takes to coordinate responses across the various components across the Department, impact of day to day staffing demands in Primary Action Offices (PAOs) (i.e., when on leave or temporary duty (TDY)), and the limited bandwidth of DoD personnel and senior leaders given various competing urgent

demands. While the Department agrees it has a lot of work to do in improving timeliness, there are also factors that are outside of the Department's control. This is especially evident when it comes to the timeliness of the sensitivity and security reviews required of a growing number of GAO draft reports.

GAO's processes for handling classified and non-public information in their reports continues to be a large contributing cause to the Department's tardiness in sensitivity and security reviews. When a review is required during the draft report phase, the Department often finds the reports are issued without any portion markings to identify classified national security information in accordance with requirements for derivative classification in 32 Code of Federal Regulations (CFR), Part 2001 and implementing DoD policy. In addition to portion marking concerns, GAO does not consistently provide detailed lists of source documents, which help ensure accurate markings and is also a requirement for derivative classifiers. Without these two elements, the sensitivity and security review processes require broad coordination and an extensive amount of research for DoD components.

Even with this time-intensive effort, the best and most accurate way to ensure that classified national security information is not over-classified, under-classified, or inadvertently disclosed is to follow policies and procedures consistent with national and DoD policy. When GAO issues a report to the Department for review, it has a blanket classification that covers all of the materials included in the audit and no direction as to what parts of the report were pulled from Controlled Unclassified Information (CUI) or classified sources. This creates avoidable delays and forces the PAO and Collateral Action Offices (CAO) to go line by line through a GAO report to determine which parts may or may not be classified. In the cases when the GAO teams send a listing of the sources used in the development of their reports, the list may have dozens of voluminous source documents, with no direction as to specifically where a given piece of information was pulled from. This is an unnecessary onerous expectation by GAO and increases risks for controlled or classified information spillages.

Furthermore, according to generally accepted government auditing standards this audit documentation is in the GAO's audit files and working papers and therefore readily available to share with the Department in the performance of a security or sensitivity review. This has been an ongoing discussion between the DoD and GAO over the last decade and has, unfortunately, not led to any meaningful changes to date. The Department takes very seriously its obligation to protect the Nation's national security information and is not at liberty to streamline sensitivity and security review processes to meet GAO suspense. The protection of national security information is of paramount importance.

To improve the timeliness of both the DoD's draft report responses, a practical and immediate improvement would be for GAO to increase the actual timeframe given for draft report responses. The seven to 30-day suspense for responses established in GAO's Protocols may be sufficient for many smaller federal agencies but it is not realistic for an agency with the size and complexity of the DoD. Additionally, a 30-day suspense is actually compressed into 20 or fewer working days, less when the suspense period falls over a holiday; this is seldom adequate to compile and fully coordinate a response and conduct a sensitivity or security review.

The inadequacy of this short timeframe is particularly evident in GAO draft reports where the DoD is issued recommendations with actions directed to Military Services, Combatant Commands, Defense Agencies, and Defense Field Activities.¹

To improve timeliness in obtaining results of the sensitivity and security reviews for GAO reports, we recommend that GAO align their protocols with the requirements that other derivative classifiers must adhere to when incorporating controlled or classified DoD information into their reports. This would also help reduce the risk of inadvertent spillage of controlled or classified national security information in GAO's reporting. In addition, we recommend that the GAO revisit their seven-to-30-day protocols for the DoD to respond to draft reports. Due to the complexity and size of the DoD, a 30-day suspense is often not an adequate amount of time to thoroughly coordinate across the Department.

Please know that the Department has taken measures to address the timeliness deficiencies reported by GAO. At an organizational level, the Deputy Secretary of Defense elevated the DoD's audit management function from Washington Headquarters Services to the Office of the Director of Administration and Management's Performance Improvement Directorate (ODAM/PID). Under the leadership of the Department's Performance Improvement Officer (PIO), the audit management team has transformed its oversight processes to a cradle-to-grave and portfolio-based audit management system, resulting in improved alignment with the Secretary's strategic priorities. The PIO has also relied on the Defense Business Council, a supporting tier of governance for senior leaders' fora, to prioritize and address DoD activities in response to GAO engagements.

The Audit Management Team in ODA/PID works diligently with Audit Component Liaisons across the Department to promote new processes and best practices when engaging with GAO. In addition, ODA/PID uses a workflow tracker and database that reports on several timeliness elements for DoD leadership visibility and action; there are funded plans to expand these executive analytics capabilities in the near future.

Additionally, ODA/PID has begun hosting working group meetings in which Audit Component offices have the opportunity to learn from other Component's best practices.² Some of the opportunities for improvement identified across the Department are more engagement from DoD Component's leadership on GAO audits, ongoing meetings between DoD and GAO to address issues as they arise or before they become roadblocks, internal DoD meetings with

¹ For example, GAO-22-103973: "SEXUAL ASSAULT: DOD and Coast Guard Should Ensure Laws Are Implemented to Improve Oversight of Key Prevention and Response Efforts," has 19 recommendations directed to the Secretary of Defense, Undersecretary of Defense (Personnel and Readiness) (USD(P&R)), Army, Navy, Air Force, and Marine Corps. The Primary Action Officer was responsible for coordinating with all of these offices, have a response reviewed by GC, and get a package signed out in 30 days or less.

² For example, The Undersecretary of Defense (Research and Engineering) (USD(R&E)) in calendar year 2022 missed the suspense on all nine of their draft reports, but in this first tracking cycle, were early for all their responses and sensitivity reviews. USD(R&E) was proactive in addressing their shortcomings and made great strides towards working better with GAO. USD(R&E) will be presenting their improved processes and best practices to the other Component audit liaisons at a working group meeting in July 2023 to help lead other offices toward similar notable improvements.

leadership and GC to ensure GAO products are appropriately prioritized, working on responses at the exit conference instead of waiting until the draft report is issued, establishing Standard Operating Procedures (SOPs) and other training materials to ensure all staff are properly trained, and recommending that components designate staff dedicated to working their GAO portfolio.

Ensuring DoD senior leadership has visibility of all ongoing GAO audits, draft reports, and final reports is a priority that will be highlighted throughout the Department and will be a part of our processes going forward. We thank GAO for its continued teamwork in helping improve the Department. A copy of this letter will be provided to congressional armed services committees. My action officer for this audit is Mr. Bryan Kitchens, Associate Director, Audit Management Division, Performance Improvement Directorate who can be reached at bryan.k.kitchens.civ@mail.mil.

RUBINO-
HALLMAN.SILVA
NA.1178647810

Digitally signed by RUBINO-
HALLMAN.SILVA.1178647
810
Date: 2023.07.19 17:27:21
+0400

Silvana Rubino-Hallman, Ph.D
Deputy Performance Improvement Officer and
Evaluation Officer of DoD

Endnotes

¹GAO, *GAO's Agency Protocols*, [GAO-19-55G](#) (Washington, D.C.: Jan. 23, 2019).

²For purposes of this report, “days” indicates calendar days, including Saturday and Sunday, and “reports” refers to draft reports.

³Pub. L. No. 117-263, § 1064 (2022).

⁴There are 22 reports that missed the deadline; however, 21 reports required agency comments and only one required a sensitivity review without comments because agency comments had been provided under a separate job code for a sensitive but unclassified report. That report was out of our scope for this engagement.

⁵Section 718(b)(1) of title 31, U.S. Code, states that the Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report. Department of Defense Instruction 7650.02, *Engaging with the Government Accountability Office (GAO) on GAO Audits*, which was updated as recently as January 26, 2022, states that it is DOD policy to provide timely responses to GAO reports, in accordance with this statute.

⁶This expectation is consistent with the roles of the DOD-identified Primary Action Officer, Collateral Action Officers, and the Defense Office of Prepublication and Security Review (DOPSR), as outlined in Department of Defense Instruction 7650.02. *See, e.g.*, DOD Instruction 7650.02, para. 5.5.g (requiring, among other things, that DOD reviewers “[i]dentify specific classified information, or unclassified information that must be withheld from release to the public” and “[i]dentify the level of classification and reasons for withholding the classified or unclassified information”).