

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

GAO-25-107695

Q&amp;A Report to Congressional Committees

Date: February 20, 2025

Accessible Version

## Why This Matters

We provide audited agencies with an opportunity to review and comment on draft reports before we issue a final report.<sup>1</sup> For the Department of Defense (DOD), this period is usually 30 days, but it can range from 7 to 30 days.<sup>2</sup>

Additionally, for any reports that may contain controlled unclassified or classified information, we request that the department complete a review of such information and communicate the results of the review in writing to us. 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 our issuing products later than congressionally directed or requested.

Following concerns raised about the timeliness of DOD comments and reviews and the effect on our ability to issue our reports in time to inform congressional and public debate, the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 included a provision for us to report every 6 months over a 2-year period on the extent to which DOD submitted agency comments on and sensitivity/security reviews of our draft products in a timely manner and in accordance with our protocols.<sup>3</sup> This report is the final in a series of four reports on this topic, covering the period of May 11, 2024, to November 6, 2024.

## Key Takeaways

- DOD's timeliness in providing agency comments and sensitivity/security reviews has decreased significantly from December 2022 to November 2024. Specifically, the average number of days DOD took to provide agency comments on draft GAO reports increased by 23 percent over the 2-year period. For sensitivity and security reviews, the average number of days DOD took to review our reports increased by 58 percent and 138 percent, respectively.
- During this final 6-month review period, DOD submitted 55 percent of its agency comments, 88 percent of its sensitivity reviews, and 67 percent of its security reviews after the 30-day deadline for the period of May 11, 2024, to November 6, 2024.
  - **Agency comments.** DOD took 42 days, on average, to submit agency comments. For about half of the reports, it took an additional 29 days, on average, past the deadline. In one case, DOD took 152 additional days past the deadline, for a total of 182 days. Due to continued delays in DOD providing responses, GAO took the unusual step of issuing three reports without agency comments during this 6-month period.
  - **Sensitivity/security reviews.** On average, DOD completed sensitivity reviews in 54 days and security reviews in 74 days. For one sensitivity

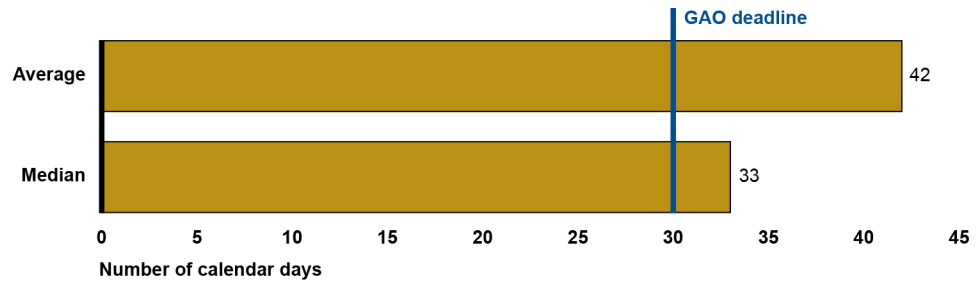
review, DOD took an additional 131 days past the deadline to complete the review, and for one security review, it took DOD an additional 152 days.

- **Extension deadlines.** For about half of the reports provided to DOD, we granted at least one extension to the original deadline for the submissions. Of those reports, DOD did not respond within the extension period: 66 percent for agency comments; 68 percent for sensitivity reviews; and 33 percent for security reviews. For one report, DOD requested six extensions for agency comment and sensitivity review but did not meet the new deadline for any of those extensions.

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

DOD exceeded the 30-day deadline to provide agency comments, taking an average of 42 days and a median of 33 days (see fig. 1). During the period of this review, DOD provided agency comments for 82 reports.<sup>4</sup> Due to continued delays in DOD providing responses, we took the unusual step of issuing three reports without agency comments.

**Figure 1: Average and Median Number of Calendar Days the Department of Defense (DOD) Took to Provide Agency Comments on GAO Reports, May 11, 2024–Nov. 6, 2024**



Source: GAO analysis of GAO and DOD information. | GAO-25-107695

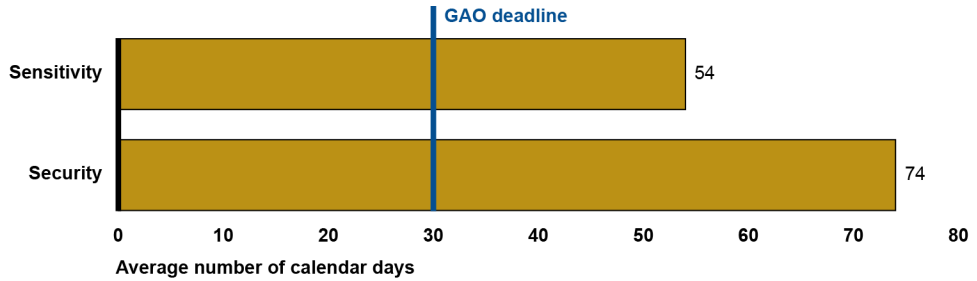
Of the 82 reports, DOD submitted comments for 45 after the 30-day deadline. For those 45 reports, DOD took 29 additional days, on average, to submit agency comments. DOD exceeded the 30-day deadline by as few as one day and as many as 152 days. For the 37 reports with agency comments submitted before or by the deadline, it took DOD an average of 22 days.

See appendix I for a list of the reports for which DOD missed the 30-day deadline for submitting agency comments. The table in the appendix also includes the number of days DOD took for its submissions.

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

DOD generally completed its reviews after the 30-day deadline, taking an average of 54 days to complete sensitivity reviews and an average of 74 days to complete security reviews (see fig. 2). During the period of this review, DOD completed reviews for 39 reports—33 requiring a sensitivity review and 6 requiring a security review.

**Figure 2: Average Number of Calendar Days the Department of Defense (DOD) Took to Complete Sensitivity/Security Reviews of GAO Reports, May 11, 2024–Nov. 6, 2024**



Source: GAO analysis of GAO and DOD information. | GAO-25-107695

For 33 reviews—29 sensitivity reviews and 4 security reviews—DOD missed our 30-day deadline. DOD took an additional 29 and 67 days, on average, to complete these sensitivity and security reviews, respectively. For one sensitivity review, DOD took 161 days, and for one security review, it took 182 days.

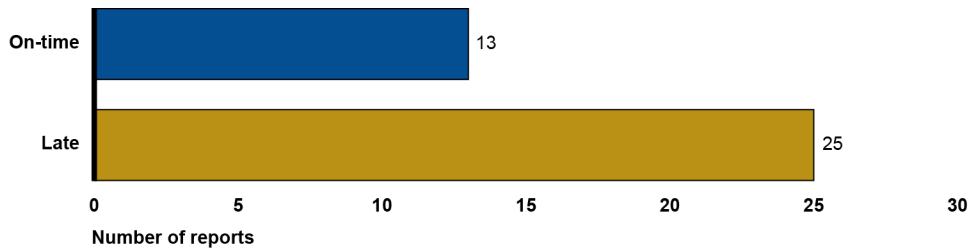
See appendix I for a list of the reports for which DOD missed the 30-day deadline for submitting sensitivity/security reviews. The table in the appendix also includes the number of days DOD took for its submissions.

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

For about half of the reports provided to DOD, we granted at least one extension to the original deadline for the submissions.

**Agency comment extensions.** Of the 45 reports for which DOD submitted agency comments after the deadline, we granted extensions to DOD for 38. Of the 38 granted extensions, DOD provided its comments within the extension period for 13 reports, as shown in figure 3. For the 25 reports that DOD submitted comments after the new extension deadline, DOD required 16 additional days, on average. DOD also submitted comments late for eight reports without requesting extensions.

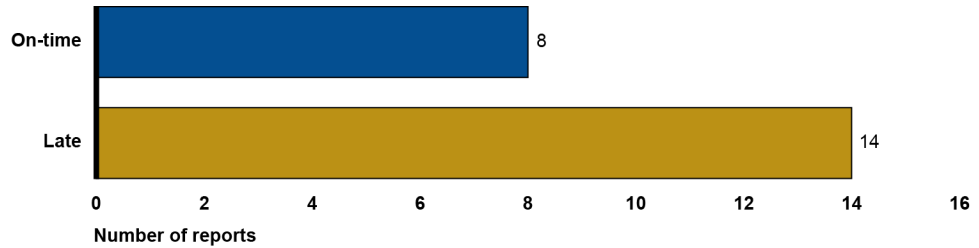
**Figure 3: Number of GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Provide Agency Comments, May 11, 2024–Nov. 6, 2024**



Source: GAO analysis of GAO and DOD information. | GAO-25-107695

**Sensitivity/security review extensions.** We granted an extension to DOD for 22 reviews—19 requiring a sensitivity review and three requiring a security review. DOD completed reviews for eight reports (six sensitivity and two security) within the extension period, as shown in figure 4. For the 14 reports that DOD submitted reviews after the new extension deadline, DOD required 16 additional days, on average, to complete its sensitivity reviews, and 126 additional days, on average, to complete its security reviews. In some cases, DOD requested more than three extensions for the same report.

**Figure 4: Number of GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Complete Sensitivity/Security Reviews, May 11, 2024–Nov. 6, 2024**



Source: GAO analysis of GAO and DOD information. | GAO-25-107695

See appendix II for a list of the reports for which we granted DOD an extension to submit agency comments and sensitivity/security reviews. The table in the appendix also includes the number of additional days DOD took for its submissions.

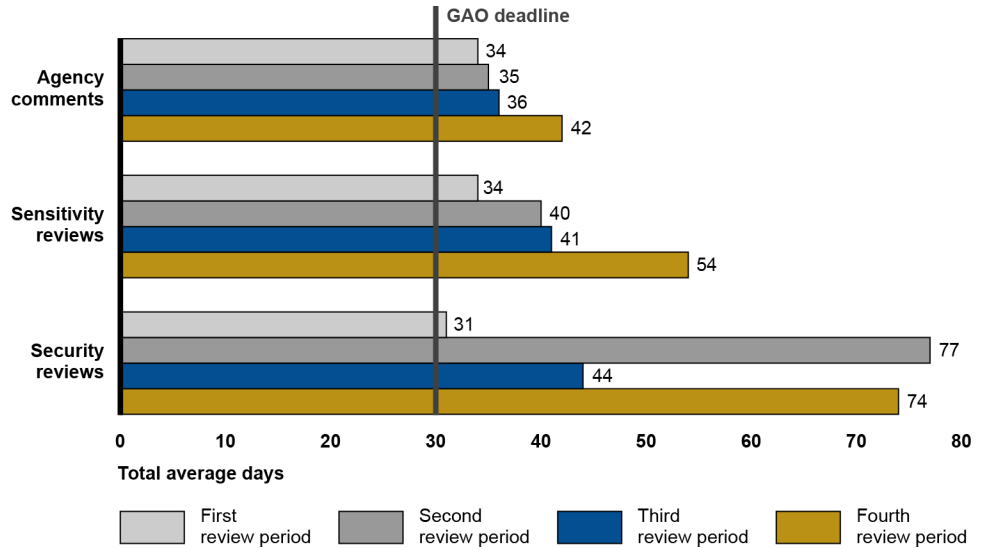
### How has DOD's timeliness changed?

DOD's timeliness in providing agency comments and sensitivity/security reviews has significantly decreased since we began reporting on the issue in 2022. Specifically, we compared the results of our analysis of DOD's performance during this period of review with those from the first (from December 23, 2022, to May 15, 2023), the second (from May 16, 2023, to November 11, 2023), and the third (November 12, 2023, to May 10, 2024) review periods.<sup>5</sup>

**Days for response.** On average, DOD took 42 days to provide agency comments, during this review period, compared with 36 days during the third review period; 35 days during the second review period, and 34 days during the first review period. Similarly, DOD took 54 days on average to complete its sensitivity reviews during this review period, which was significantly less timely than its performance during the first three review periods. However, regarding its security reviews for this fourth period of review, DOD was timelier than during the second period of review, but significantly less timely than during the first and third review periods.

Figure 5 compares the average number of days DOD took to provide agency comments, sensitivity reviews, and security reviews during each of the four review periods.

**Figure 5: Average Number of Calendar Days the Department of Defense (DOD) Took to Provide Responses during GAO's Four Review Periods**

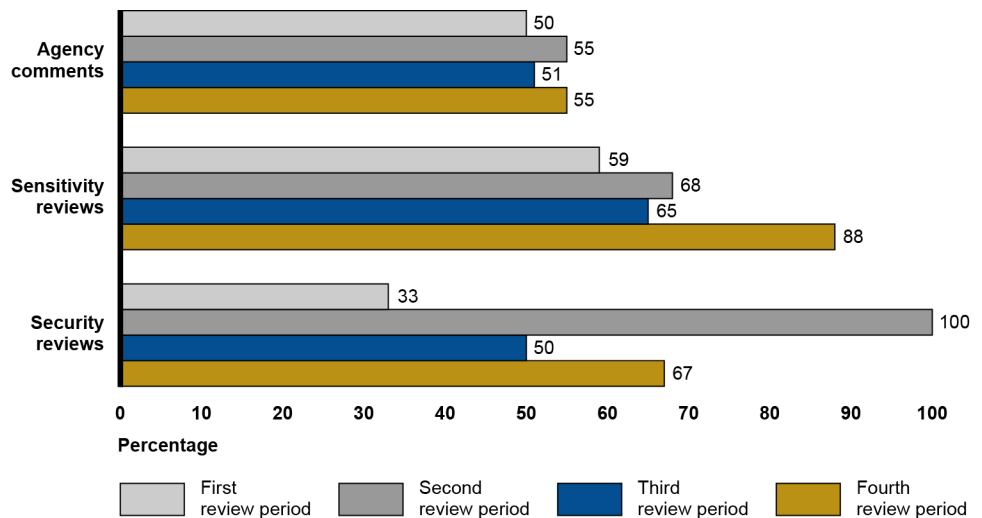


Source: GAO analysis of GAO and DOD information. | GAO-25-107695

Note: The four review periods during which we conducted our analysis of DOD's performance include the following time frames: the first, from December 23, 2022, to May 15, 2023; the second, from May 16, 2023, to November 11, 2023; the third, from November 12, 2023, to May 10, 2024; and the fourth from May 11, 2024, to November 6, 2024.

**Percentage of responses.** The percentage of DOD's response rates provided after the 30-day deadline was lower during this review period for agency comments than during the first and third review periods; lower for sensitivity reviews than during the last three review periods and lower for the security reviews than during the first and third review periods, as shown in figure 6. For this fourth period of review, DOD took more than 30 days to provide its responses for 55 percent of the reports submitted for agency comments, for 88 percent of the reports submitted for sensitivity reviews, and for 67 percent of reports submitted for security reviews.

**Figure 6: Percentage of Department of Defense (DOD) Responses That Took More Than 30 Days during GAO's Four Review Periods**

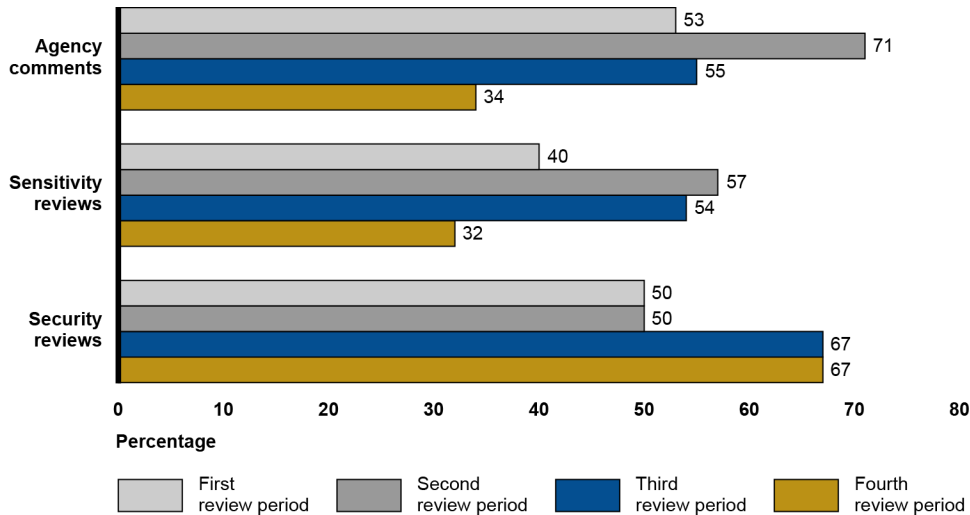


Source: GAO analysis of GAO and DOD information. | GAO-25-107695

Note: The four review periods during which we conducted our analysis of DOD's performance include the following time frames: the first, from December 23, 2022, to May 15, 2023; the second, from May 16, 2023, to November 11, 2023, to

**Total Extensions granted.** DOD was granted more extensions during this review period—a total of 60—than during the first (45), second (50), and third (59) review periods. However, DOD met the extension deadline for agency comments during this review period 34 percent of the time compared with the last three review periods—55 percent, 71 percent, and 53 percent of total reports, respectively, as shown in figure 7.

**Figure 7: Percentage of Department of Defense (DOD) Responses That Met Extension Deadlines during GAO’s Four Review Periods**



Source: GAO analysis of GAO and DOD information. | GAO-25-107695

Note: The four review periods during which we conducted our analysis of DOD’s performance include the following time frames: the first, from December 23, 2022, to May 15, 2023; the second, from May 16, 2023, to November 11, 2023; the third, from November 12, 2023, to May 10, 2024, and the fourth May 11, 2024, to November 6, 2024.

**DOD’s performance over 2 years.** DOD’s responsiveness has decreased significantly over time. The average number of days DOD took to provide agency comments on our reports increased by 23 percent over the last 2 years. For sensitivity and security reviews, the average number of days DOD took to review our reports increased by 58 percent and 138 percent, respectively.

In 2020, we conducted similar work that reviewed DOD’s timeliness in scheduling and holding entrance conferences for our audits.<sup>6</sup> We evaluated the extent to which DOD scheduled entrance conferences within 14 days, consistent with our agency protocols, and then held those conferences within 30 days. DOD took steps to improve timeliness and reduced delays in scheduling and holding entrance conferences over the four periods we reviewed, with improved performance in each period. Specifically, we found that during the first period of our review, DOD was late 29 percent of the time. By the fourth period, DOD was late 11 percent of the time.

## 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.

In its comments, DOD stated that it partially concurs with our conclusions. It stated that several factors contributed to delays in responding to GAO comments.

DOD stated that the 30-day period for review continues to be a challenge for the Department, due to the time it takes to conduct sensitivity or security reviews; the

impact of changes of Primary Action Offices (PAO) and Collateral Action Offices (CAO); the time required to coordinate responses among multiple components; and the time required for senior leadership reviews, which is identified as the factor that most affects timeliness.

In its comments, DOD stated that it has taken actions to reduce and eventually eliminate component delays in submitting comments. These actions include increasing DOD senior leader's awareness and attention, including the development of the DOD's Audit Management dashboard that now has additional features to support management of GAO engagements at every stage of the audit process. We continue to be encouraged by DOD's efforts and are similarly hopeful that these actions will yield improvements in its timely response to agency comments, sensitivity reviews, and security reviews in the future.

As in our last report, DOD also made several suggestions directed toward us. First, the department stated that we should consider providing a written version of draft recommendations for review during the exit conference. Our agency protocols, which have been coordinated with the Office of Management and Budget, state that the observations, preliminary conclusions, and potential recommendations that flow from the information collected during our audit work may be discussed at exit conferences with audited agencies but are not to be provided in writing at the exit conference.<sup>7</sup> We follow this practice because, among other reasons, our recommendations are not finalized at the time of the exit conference but rather are informed by technical and other comments received during and following this meeting. However, we do generally discuss our planned recommendations at exit conferences and will continue to do so, as appropriate.

Second, DOD stated that we preview dates for issuance of draft reports during the exit conference, to allow PAO and CAOs to provide us with feedback on whether a 30-day period is sufficient. As a matter of practice, our teams routinely discuss planned timeframes for the product at the exit conference. Additionally, 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.<sup>8</sup> In practice, we almost always give DOD the maximum amount (i.e., 30 days) to respond to our draft reports, recognizing that DOD is a large and complex federal agency. We also note that, in addition to the 30-day agency comment period, we typically 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. Our time frames for issuance of products are based on the receipt of agency comments and any needed sensitivity or security review; as such, delays in DOD submitting agency comments or the sensitivity/security reviews can result in issuing products later than mandated or requested by Congress.

Third, DOD stated that we should consider providing the department 60 days for submitting comments when a draft does not have security portion markings. In August 2024, we issued updated guidance on steps for requesting agency security reviews of GAO draft products. This policy memorandum provides guidance for requesting security reviews of draft GAO products from agencies for engagements involving classified information, to include procedures for providing tentative classification portion marks and a list of classified source documents to assist DOD and other agencies with their security reviews. It is still important for DOD to conduct security reviews of our draft products because GAO does not have original or derivative classification authority. However, providing tentative portion marks based on the classification of evidence used should help the department expedite its review. We reiterate that according to our protocols, we



generally give agencies between 7 and 30 calendar days to comment on a draft product and that these timeframes are grounded not only in GAO policy, but also in statute.

DOD additionally stated that its data show that in cases when GAO teams provided tentative portion markings on draft reports needing security reviews, DOD met the 30-day deadline. We did not track the information DOD is citing. However, even prior to our August 2024 policy that instructs GAO teams to provide tentative portion markings on drafts requiring security reviews, teams were providing DOD a list of all classified sources used and a point of contact to readily answer any questions DOD may have had during the security review process. Our updated policy was issued during this latest review period and should further assist DOD with its ability to conduct timely security reviews. We do note however that the department's timeliness in completing agency comments and sensitivity reviews has continued to decrease over time and this lack of timeliness affects our ability to provide timely information to Congress and departmental decision makers. We highly encourage DOD to take all necessary steps to ensure the department provides us with timely responses to our draft reports, including sensitivity and security reviews of draft products so that Congress can have the critical information it needs to help provide oversight of DOD activities and programs.

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## How GAO Did This Study

Using an internal data system, we identified the reports for which we requested agency comments and sensitivity/security reviews from DOD and received DOD's responses from May 11, 2024, to November 6, 2024.

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

For those reports for which we granted an extension to DOD for comments or reviews, we 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 for its submissions. To ensure data reliability, we compared our data to similar data collected by DOD.

We compared the results of our analysis for this period of review with DOD's past performance in timeliness of submissions for agency comments and sensitivity/security reviews identified in our first, second, and third semiannual reports on this topic.<sup>9</sup>

We conducted this performance audit from July 2024 to February 2025 in accordance with generally accepted government auditing standards. Those standards require that we 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## List of Addressees

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



The Honorable Mitch McConnell  
Chair  
The Honorable Christopher Coons  
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  
Chairman  
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>.

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## GAO Contact Information

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**Table 1: GAO Reports for Which the Department of Defense (DOD) Submitted Responses Past the 30-Day Deadline, May 11, 2024–Nov. 6, 2024**

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
Strategic Aircraft Mission Recapitalization (104665)	182	n/a	182
Small Business Research Programs: Opportunities Exist for SBA and Agencies to Reduce Vulnerabilities to Fraud, Waste, and Abuse ( <a href="#">GAO-24-105470</a> )	49	n/a	n/a
Nuclear Weapon Capabilities and Force Structure Requirements (105864)	54	n/a	54
DLA Management of Wartime Supplies ( <a href="#">GAO-24-106109</a> )	58	48	n/a
DHS Hiring and Vetting Process ( <a href="#">GAO-24-106153</a> )	56	n/a	n/a
Cybersecurity of the National Background Investigation System ( <a href="#">GAO-24-106179</a> )	86	77	n/a
Roles and Performance Management of State's Bureau of Conflict and Stabilization Operations (CSO) ( <a href="#">GAO-24-106238</a> )	35	35	n/a
Intelligence Community and Cryptocurrency (106355)	55	n/a	108
Air Force Modernization of Communication Encryption Capabilities (106357)	46	48	n/a
DOD Facilities Design Criteria ( <a href="#">GAO-24-106499</a> )	38	n/a	n/a
Navy Readiness: Actions Needed to Improve Support for Sailor-Led Maintenance ( <a href="#">GAO-24-106525</a> )	32	61	n/a
Navy Constellation-Class Guided Missile Frigate Acquisition ( <a href="#">GAO-24-106546</a> )	62	62	n/a
Columbia Class Submarine 2023 ( <a href="#">GAO-24-106555</a> )	77	77	n/a
Transition Program for Special Forces ( <a href="#">GAO-24-106587</a> )	42	n/a	n/a
Tricare Behavioral Health Provider Directory ( <a href="#">GAO-24-106588</a> )	51	n/a	n/a
Air Force F-22 Aircraft Upgrades ( <a href="#">GAO-24-106639</a> )	89	32	n/a
Fighter Aircraft Sustainment Funding (106659)	35	35	n/a
Army Personnel Improvements Needed to Address Recruitment, Training, And Retention Challenges in Air and Missile Defense (106722)	55	47	n/a
Navy Amphibious Warfare Fleet ( <a href="#">GAO-25-106728</a> )	50	34	n/a
DOD Fuel Contracts (106733)	42	55	n/a
Ukraine Security Assistance Donor Coordination ( <a href="#">GAO-24-106745</a> )	49	51	n/a
DOD Funding in Support of Ukraine ( <a href="#">GAO-24-106763</a> )	78	62	n/a
DOD's Evolved Strategic Satellite Communications Program (106788)	135	135	n/a
Offensive Hypersonic Weapons ( <a href="#">GAO-24-106792</a> )	60	60	n/a
DOD Single-Use Plastics ( <a href="#">GAO-24-106823</a> )	59	n/a	n/a
FY23 Missile Defense Assessment (106835)	161	161	n/a
Global Positioning System Modernization, 2023-2024 ( <a href="#">GAO-24-106841</a> )	59	59	n/a
Contractor Performance and Integrity Information ( <a href="#">GAO-24-106911</a> )	36	n/a	n/a

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
Contractors Consulting for The U.S. Government and China (GAO-24-106932)	40	40	n/a
National Defense Stockpile (GAO-24-106959)	100	100	n/a
Contract Requirements to Prevent Human Trafficking (GAO-24-106973)	32	39	n/a
DOD Management of Military Personnel Appropriations (GAO-24-106979)	40	n/a	n/a
Armed Overwatch Aircraft Capabilities (106993)	70	n/a	43
Agencies' Use of Open and Conventional Topics in Small Business Research Programs (GAO-24-107036)	43	n/a	n/a
DOD Tracking of Rare Earths and Other Critical Materials (GAO-24-107176)	75	75	n/a
DOD Transition to PFAS-Free Firefighting Foam (GAO-24-107322)	33	n/a	n/a
Defining and Detecting Foreign Disinformation (GAO-24-107600)	32	32	n/a
DOD Financial Management Workforce Planning (GAO-25-105286)	42	n/a	n/a
Special Operations Forces Training Accidents (GAO-25-106321)	40	38	n/a
Army Watercraft (GAO-25-106387)	55	51	n/a
Coast Guard Arctic Operations (GAO-25-106491)	31	32	n/a
Red Hill Fuel Facility Contracts (GAO-25-106572)	63	63	n/a
Active-Duty Military Officer Performance Evaluations (GAO-25-106618)	41	n/a	n/a
DOD Efforts to Train Ukraine Forces (GAO-25-106773)	60	59	n/a
Air Force Deployment and Readiness Model (GAO-25-107017)	41	42	n/a
<b>Total average days</b>	<b>59</b>	<b>59</b>	<b>97</b>

Legend: n/a = not applicable

Source: GAO analysis of GAO and Department of Defense (DOD) information. | GAO-25-107695

Note: Reports that are classified or not yet issued as of November 6, 2024, are identified by a GAO job code.

## Appendix II

**Table 2: GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Submit Responses, May 11, 2024–Nov. 6, 2024**

Report title and unique identifier (report number or GAO job code)	Did DOD meet new extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency comments	Sensitivity review	Security review
Strategic Aircraft Mission Recapitalization (104665)	No	126	n/a	126
Small Business Research Programs Opportunities Exist for SBA and Agencies to Reduce Vulnerabilities to Fraud, Waste, and Abuse (GAO-24-105470)	No	12	n/a	n/a
Nuclear Weapon Capabilities and Force Structure Requirements (105864)	Yes	n/a	n/a	n/a

Report title and unique identifier (report number or GAO job code)	Did DOD meet new extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency comments	Sensitivity review	Security review
DLA Management of Wartime Supplies (GAO-24-106109)	No	6	2	n/a
Nutrition at DOD Installations (106155)	Yes	n/a	n/a	n/a
Cybersecurity of the National Background Investigation System (GAO-24-106179)	No	25	n/a	n/a
Mental Health and Suicide Prevention Services for Transitioning Servicemembers (106189)	Yes	n/a	n/a	n/a
Intelligence Community and Cryptocurrency (106355)	Yes	n/a	n/a	n/a
Air Force Modernization of Communication Encryption Capabilities (106357)	No	10	12	n/a
DOD Facilities Design Criteria (GAO-24-106499)	No	3	n/a	n/a
Navy Constellation-Class Guided Missile Frigate Acquisition (GAO-24-106546)	No	14	14	n/a
Columbia Class Submarine 2023 (GAO-24-106555)	No	6	6	n/a
Transition Program for Special Forces (GAO-24-106587)	Yes	n/a	n/a	n/a
Tricare Behavioral Health Provider Directory (GAO-24-106588)	No	7	n/a	n/a
Air Force F-22 Aircraft Upgrades (GAO-24-106639)	No	6	n/a	n/a
Fighter Aircraft Sustainment Funding (106659)	Yes	n/a	n/a	n/a
Army Personnel Improvements Needed to Address Recruitment, Training, and Retention Challenges in Air and Missile Defense (106722)	No	2	n/a	n/a
Navy Amphibious Warfare Fleet (106728)	No	1	n/a	n/a
DOD Fuel Contracts (106733)	No	n/a	12	n/a
Ukraine Security Assistance Donor Coordination (GAO-24-106745)	No	5	n/a	n/a
DOD Funding in Support of Ukraine (GAO-24-106763)	Yes	n/a	n/a	n/a
DOD's Evolved Strategic Satellite Communications Program (106788)	No	9	n/a	n/a
Offensive Hypersonic Weapons (GAO-24-106792)	Yes	n/a	n/a	n/a
DOD Single-Use Plastics (GAO-24-106823)	No	2	n/a	n/a
FY23 Missile Defense Assessment (106835)	No	109	109	n/a
Global Positioning System Modernization, 2023-2024 (GAO-24-106841)	No	3	3	n/a

Report title and unique identifier (report number or GAO job code)	Did DOD meet new extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency comments	Sensitivity review	Security review
Contractor Performance and Integrity Information ( <a href="#">GAO-24-106911</a> )	Yes	n/a	n/a	n/a
Contractors Consulting for the U.S. Government and China ( <a href="#">GAO-24-106932</a> )	No	2	2	n/a
NOAA Mariner Staffing (106958)	Yes	n/a	n/a	n/a
National Defense Stockpile ( <a href="#">GAO-24-106959</a> )	No	5	5	n/a
DOD Management of Military Personnel Appropriations ( <a href="#">GAO-24-106979</a> )	No	3	n/a	n/a
Armed Overwatch Aircraft Capabilities (106993)	No	1	n/a	n/a
Agencies' Use of Open and Conventional Topics in Small Business Research Programs (2024) ( <a href="#">GAO-24-107036</a> )	No	6	n/a	n/a
DOD Tracking of Rare Earths and Other Critical Materials ( <a href="#">GAO-24-107176</a> )	No	12	12	n/a
FY24 Missile Defense Next Generation Interceptor Assessment (107547)	Yes	n/a	n/a	n/a
Ukraine: Coordinating Training ( <a href="#">GAO-24-107776</a> )	No	3	3	n/a
DOD Financial Management Workforce Planning ( <a href="#">GAO-25-105286</a> )	Yes	n/a	n/a	n/a
Army Watercraft ( <a href="#">GAO-25-106387</a> )	Yes	n/a	n/a	n/a
Red Hill Fuel Facility Contracts ( <a href="#">GAO-25-106572</a> )	No	n/a	13	n/a
Active-Duty Military Officer Performance Evaluations ( <a href="#">GAO 25-106618</a> )	Yes	n/a	n/a	n/a
DOD Efforts to Train Ukraine Forces ( <a href="#">GAO-25-106773</a> )	No	18	17	n/a
Air Force Deployment and Readiness Model ( <a href="#">GAO-25-107017</a> )	Yes	n/a	n/a	n/a

Legend: n/a = not applicable

Source: GAO analysis of GAO and Department of Defense (DOD) information. | [GAO-25-107695](#)

Note: Reports that are classified or not yet issued as of November 6, 2024, are identified by a GAO job code.

## Appendix III: Comments from the Department of Defense



### OFFICE OF THE PERFORMANCE IMPROVEMENT OFFICER AND DIRECTOR OF ADMINISTRATION AND MANAGEMENT

1950 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1950

Ms. Alissa H. Czyz  
Director, Defense Capabilities and Management  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, D.C. 20548

Dear Ms. Czyz:

The Department of Defense (DoD) partially concurs with the Government Accountability Office's (GAO) conclusions presented in GAO-25-107695, "DOD Reviews and Responses to GAO Reports: Fourth Semiannual Report Examining Delays," dated December 12, 2024. Below is the DoD's formal response to be shared with congressional defense committees pursuant to section 1064 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117-263).

**Several factors contributed to delays reported by GAO for the period between May 11, 2024, and November 3, 2024.** The 30-day period for review continues to be a challenge for the Department, due to the time it takes to conduct sensitivity or security reviews; the impact of changes of Primary Action Offices (PAO) and Collateral Action Offices (CAO); the time required to coordinate responses among multiple components; and the time required for senior leadership reviews. The latter is by far the factor with the most impact on timeliness.

We are delighted to report that GAO's efforts to portion mark draft reports have had a positive impact in the Department's ability to deliver within the 30-day period. Data collected by my office shows that reports with correct source citation for security review, are meeting the 30-day draft report review deadline.

**DoD has taken actions to reduce and eventually eliminate Component delays in submitting comments to GAO Draft Reports.**

DoD continues to take significant measures to address the timeliness issues reported by GAO. My office has led the development of several initiatives to increase DoD Senior Leaders' awareness and attention, including the development of the DoD's Audit Management dashboard. Since our last response, we have added to the dashboard additional features to support management of GAO engagements at every stage of the audit providing senior leaders and their staffs complete visibility over both their own and other Components' open recommendations, which enables dynamic searches by special category, status, and current PAO or CAO.

We recently added a new feature to track current and overdue responses giving leadership a tool to engage with action officers in real time. This new feature also tracks sensitivity and security review requirements, GAO portion marking, and approved extension requests.

**Suggestions for additional improvements GAO can make to the draft report comment process.**

We are grateful for GAO's acceptance of DoD's recommendation to portion mark reports. DoD is hopeful that GAO's portion markings will be included in all draft reports for PAO, CAO and our security and sensitivity review team to better understand originating sources used by GAO to develop content.

Additional recommendations for GAO consideration:

1. Provide a written version of draft recommendations for review during audit exit conferences to ensure the recommendations are clearly understood by PAO and CAO prior to receiving the GAO draft report for comment.
2. Preview dates for issuance of draft reports during the exit conference, to allow PAO and CAO to provide GAO with insights and feedback on whether a 30-day period is sufficient, considering complexity of recommendations and number of Components involved in the coordination.
3. When a GAO draft report is issued without security portion marks, provide a 60-day period for submitting comments.

During the last two years of this audit, DoD has continued to prioritize improving the timeliness of responses to GAO draft reports along with sensitivity and security review requests. DoD appreciates GAO's adoption of our recommendation to portion mark reports requiring security and sensitivity reviews, and we appreciate GAO's consideration and adoption of our other improvement recommendations. Most of all, we appreciate our close collaboration and continued relationship with GAO.

My lead action officer for this engagement is Ms. Miranda Garza, Associate Director, Audit Management Division, Performance Improvement Directorate, who can be reached at 703-692-1397 or [miranda.l.garza.civ@mail.mil](mailto:miranda.l.garza.civ@mail.mil).

Sincerely,

RUBINO-  
HALLMAN.SILVANA.1178 647810  
Digitally signed by RUBINO-  
HALLMAN.SILVANA.1178647810  
Date: 2025.01.29 22:14:09 -05'00'

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



## Endnotes

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

<sup>2</sup>For purposes of this report, "days" indicates calendar days, including Saturday and Sunday, and "reports" refers to draft reports. In some cases, GAO has provided more days than the 30-day protocol when, for example, the deadline fell on a weekend day or federal holiday.

<sup>3</sup>Pub. L. No. 117-263, § 1064 (2022).

<sup>4</sup>GAO requested agency comments and sensitivity/security reviews for 86 reports, but DOD did not provide comments for three reports; as a result, GAO issued these reports without comments. For one report, GAO did not request comments, only a sensitivity review.

<sup>5</sup>See GAO, *DOD Reviews and Responses to GAO Reports: First Semiannual Report Examining Delays*, [GAO-23-106583](#) (Washington, D.C.: Aug. 14, 2023); *DOD Reviews and Responses to GAO Reports: Second Semiannual Report Examining Delays*, [GAO-24-106928](#) (Washington, D.C.: Feb. 29, 2024); and *DOD Reviews and Responses to GAO Reports: Third Semiannual Report Examining Delays*, [GAO-24-107281](#) (Washington, D.C.: Aug. 8, 2024).

<sup>6</sup>Entrance conferences provide GAO an opportunity to communicate its audit objectives and enable agencies to assign key points of contact to support its work. See GAO, *GAO Audits Involving DOD: Status of DOD's Efforts to Schedule and Hold Timely Entrance Conferences*, GAO-20-391R (Washington, D.C.: Feb. 12, 2020); *GAO Audits Involving DOD: Status of DOD's Efforts to Schedule and Hold Timely Entrance Conferences*, GAO-20-547R (Washington, D.C.: May 22, 2020); *GAO Audits Involving DOD: Status of Efforts to Schedule and Hold Timely Entrance Conferences*, GAO-20-690R (Washington, D.C.: Aug. 14, 2020); and *GAO Audits Involving DOD: Status of Efforts to Schedule and Hold Timely Entrance Conferences*, GAO-21-185R (Washington, D.C.: Nov. 20, 2020).

<sup>7</sup>The purpose of the exit conference is to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete.

<sup>8</sup>Section 718(b)(1) of title 31 of the United States 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.

<sup>9</sup>[GAO-23-106583](#), [GAO-24-106928](#), and [GAO-24-107281](#).