



February 2024

DOD INTELLIGENCE

Actions Needed to Strengthen Program Oversight and Manage Risks

GAO Highlights

Highlights of [GAO-24-106190](#), a report to congressional requesters

Why GAO Did This Study

DOD recognizes that intelligence oversight is critical in enabling its components that perform authorized intelligence functions to carry out those functions in a manner that protects the constitutional rights of U.S. persons. In 1982, following a period of improper activities—including for example the interception of communications of civil rights protesters—DOD established an independent oversight office headed by the SIOO to oversee all DOD intelligence and intelligence-related activities.

GAO was asked to review DOD's intelligence oversight office. This report, among other objectives, assesses the office's oversight activities and the extent to which DOD faces risks to the success of the office's oversight program.

GAO reviewed relevant documents, including DOD directives, inspection reports, and planned topic assessments. GAO developed and applied criteria for high-quality and credible reports to the office's intelligence topic assessments. GAO also visited 15 DOD components that conduct intelligence oversight and interviewed relevant officials.

What GAO Recommends

GAO is making three recommendations to DOD: (1) improve the monitoring of inspection recommendations; (2) mitigate risks of not conducting inspections; and (3) improve its topic assessments by meeting all standards for high-quality and credible reports. DOD agreed with the first two recommendations and partially agreed with the third. GAO continues to believe it is valid, as discussed in the report.

View [GAO-24-106190](#). For more information, contact Alissa H. Czyz at (202) 512-3058 or czyza@gao.gov.

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What GAO Found

The Department of Defense's (DOD) Senior Intelligence Oversight Official (SIOO) and DOD's intelligence oversight office have conducted oversight of DOD intelligence activities through a variety of means (see figure). For example, inspections of DOD components over the last 5 years have identified over 100 findings and recommendations for improvement to these components' intelligence oversight programs.

Tools Used by the Department of Defense's (DOD) Intelligence Oversight Office

Inspections

Reviews component intelligence oversight programs

Assessments

Conducts assessments of high-risk DOD-wide intelligence topics

Reporting

Receives and reviews reports of intelligence incidents and reports to top DOD officials

Staff assistance visits

Conducts visits to components to provide advice and guidance

Training support

Provides information to support and presents at intelligence oversight courses offered by other DOD components

Administrative investigations

Investigates alleged violations of law, orders, regulations, or directives



Source: GAO analysis of Department of Defense (DOD) documents and information from officials. | [GAO-24-106190](#)

However, GAO identified some risks that could adversely affect the future success of the DOD intelligence oversight office's oversight program:

- **Incomplete monitoring of recommendations.** The intelligence oversight office does not track the status of all recommendations it has made to DOD components. By improving its monitoring of prior recommendations, the office would know if components were addressing identified deficiencies.
- **Halting inspections.** In 2022, the office transitioned from conducting inspections of individual components to DOD-wide topic assessments. While assessments on intelligence topics such as DOD's counterdrug-funded analytical support may be warranted, the cessation of more specific inspections introduces risks—such as increased reliance on component oversight programs. Without taking steps to mitigate the risks of ceasing inspections, there may be fewer opportunities to identify improper activities.
- **Lack of criteria for topic assessments.** The office's process for its new topic assessments does not incorporate all 22 standards that GAO identified as necessary to develop high-quality and reliable products. For example, the office met most standards but somewhat met standards for quality control and assessing risk and independence of investigators. If the office meets all 22 standards, the office could increase confidence in the quality and credibility of the oversight information it provides to DOD leadership.

By addressing these risks, DOD would be better positioned to ensure its oversight of intelligence activities is effective.

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Abbreviations

ATSD (PCLT)	Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency
DOD	Department of Defense
SIOO	Senior Intelligence Oversight Official

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February 13, 2024

The Honorable Jim Himes
Ranking Member
Permanent Select Committee on Intelligence
House of Representatives

The Honorable Adam Schiff
House of Representatives

Since the 1980s, the Department of Defense (DOD) has conducted oversight of the collection and analysis of intelligence to avoid a repeat of abuses that occurred while monitoring participants of the civil rights and anti-Vietnam War demonstrations. During the 1960s and 1970s, some DOD intelligence personnel used clandestine and inappropriate means of monitoring on American demonstrators, such as intercepting radio communications.

According to DOD, the purpose of intelligence oversight is to enable DOD components performing authorized intelligence functions to carry out those functions in a manner that protects the constitutional rights of U.S. persons and complies with federal law, executive orders, presidential directives, and intelligence community and DOD guidance.¹

DOD issued guidance over the years, including an April 2017 directive that is the department's intelligence oversight policy.² Specifically, DOD Directive 5148.13 establishes policies, assigns responsibilities, and provides procedures for employee conduct and for identifying,

¹DOD components include the Office of the Secretary of Defense (e.g., Office of the Under Secretary of Defense for Policy); Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff; the military departments (e.g., Department of the U.S. Air Force, which would include both the Air Force and Space Force); the combatant commands (e.g., U.S. Northern Command); the defense agencies (e.g., National Security Agency); the DOD field activities and all other organizational entities within DOD (e.g., Defense Technology Security Administration).

²DOD Directive 5148.13, *Intelligence Oversight*, (Apr. 26, 2017) and DOD Directive 5148.11, *Assistant to the Secretary of Defense for Intelligence Oversight*, (Apr. 24, 2013, Incorporating Change 1, Mar. 2, 2023).

investigating, and reporting questionable intelligence activities³ and significant or highly sensitive matters (hereafter referred to as “intelligence incidents”).⁴ The directive also prescribes the intelligence oversight responsibilities and functions, relationships, and authorities of the Senior Intelligence Oversight Official (SIOO), who is the head of the DOD intelligence oversight office.⁵

Although the abuses that brought about the intelligence oversight system occurred more than 40 years ago, intelligence oversight remains current and relevant. According to the SIOO, information operations, open-source intelligence collection, and the sharing of information between intelligence and law enforcement organizations are some of the situations in today’s information environment that are bringing military and intelligence personnel into contact with information on U.S. citizens.

We were asked to review issues related to the DOD intelligence oversight office. This report (1) describes how the SIOO’s organizational alignment and responsibilities have evolved since its inception; (2) assesses the extent to which DOD faces risks to the success of its intelligence oversight office’s program; and (3) assesses the extent to which the DOD intelligence oversight office has implemented processes for reporting intelligence incidents.

To address the first objective, we compared current and past DOD directives related to intelligence oversight and a draft version of a future directive that is intended to supersede the current directive. We also conducted a literature search regarding the evolution of the SIOO’s roles, responsibilities, and reporting structure.

³A questionable intelligence activity is any intelligence or intelligence-related activity when there is reason to believe such activity may be unlawful or contrary to an executive order, presidential directive, Intelligence Community Directive, or applicable DOD policy governing that activity.

⁴A significant or highly sensitive matter is an intelligence or intelligence-related activity (regardless of whether the intelligence or intelligence-related activity is unlawful or contrary to an executive order, presidential directive, Intelligence Community directive, or DOD policy), or serious criminal activity by intelligence personnel, that could impugn the reputation or integrity of the Intelligence Community, or otherwise call into question the propriety of intelligence activities.

⁵The title of the senior intelligence oversight official has evolved over time and previously was referred to as the Assistant to the Secretary of Defense (Intelligence Oversight). For consistency in this report, we refer to this official by the current title of SIOO.

To address the second objective, we reviewed inspection reports conducted by the DOD intelligence oversight office from calendar year 2017 through 2022 (the most recent full fiscal year of data available for our review). We also reviewed documentation on two topic assessments the DOD intelligence oversight office had planned for calendar year 2023. The documentation included policies and processes for performing the assessments (since the topic assessments were ongoing during our review). Further, we developed criteria applicable to a topic assessment model and compared DOD's topic assessment process to them. Specifically, we identified 22 standards that were developed from a set of source documents published by agencies with similar assessment, investigative, or oversight functions.⁶

To address the third objective, we reviewed the consolidated quarterly intelligence oversight reports submitted by the DOD intelligence oversight office on behalf of the SIOO to the President's Intelligence Oversight Board in calendar years 2017 through the second quarter of 2023.

For all three objectives, we interviewed the SIOO and staff within the DOD intelligence oversight office. We also interviewed officials from 15 DOD components that conduct intelligence and intelligence-related activities; the offices of the Secretary of Defense; the President's Intelligence Oversight Board; and the Office of the Director of National Intelligence. See appendix I for more information on our criteria and a list of officials we interviewed.

We conducted this performance audit from August 2022 to February 2024 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.

⁶The 22 standards that we assessed the SIOO's topic-based assessments against are standards used by other evaluators, inspectors, investigators, and auditors. These standards can be found in the following documents: *Quality Standards for Inspection and Evaluation* and *Quality Standards for Federal Offices of the Inspector General* issued by the Council of Inspectors General on Integrity and Efficiency and the *Government Auditing Standards* and *Standards for Internal Control in the Federal Government* issued by GAO.

Background

DOD Officials with Intelligence Oversight Responsibilities

Various DOD officials have intelligence oversight responsibilities, as shown in figure 1.

Figure 1: Department of Defense (DOD) Officials with Intelligence Oversight Responsibilities^a



Source: GAO analysis of Department of Defense (DOD) information. | GAO-24-106190

^aThis is not an exhaustive list of responsibilities and functions assigned to each official. Instead, we are highlighting key responsibilities to show unique and similar focus areas.

^bIn 2022, the DOD intelligence oversight office initiated multicomponent, topic-based assessments.

^cWhile not precluded, the DOD Inspector General has not previously focused on DOD components' intelligence oversight programs, according to DOD Inspector General officials.

Intelligence Oversight Tools

The DOD intelligence oversight office staff leverage different tools to meet the SIOO's responsibilities. As shown in figure 2, these tools include conducting independent intelligence oversight inspections, conducting staff assistance visits, supporting the training programs offered by DOD components, conducting investigations, and reviewing potential intelligence incidents reported to the SIOO, and conducting topic assessments that were initiated in 2022.

Figure 2: Tools Used by the Department of Defense's Intelligence Oversight Office



Source: GAO analysis of Department of Defense (DOD) documents and information from officials. | GAO-24-106190

Intelligence Oversight Inspections

Since 1982, the SIOO has been responsible for conducting independent inspections of DOD components conducting intelligence activities. The DOD intelligence oversight office conducts these inspections on behalf of the SIOO. These inspections assess components' compliance with executive orders and DOD issuances. The DOD intelligence oversight office can inspect all intelligence disciplines, such as human intelligence, imagery intelligence, signals intelligence, measurement, and signatures intelligence, as well as counterintelligence. The scope of inspections can range from intelligence staffs at strategic headquarters to tactical intelligence activities in the field.

Inspections are compliance oriented, according to the SIOO, and during an inspection, the DOD intelligence oversight office would examine such

things as the components' intelligence oversight policies, training provided to personnel, internal oversight mechanisms such as periodic reviews of its intelligence and intelligence-related activities, reporting procedures for intelligence incidents, intelligence collection, and intelligence information sharing policies.

According to the SIOO, in conducting an inspection, the DOD intelligence oversight office staff often used a list of yes or no questions called a "checklist" in combination with open-ended questions to determine the adequacy of a component's intelligence oversight program. Further, according to the SIOO, inspection teams are augmented as needed with subject matter experts from DOD offices and intelligence agencies such as the Office of the Under Secretary of Defense for Intelligence and Security and the Defense Intelligence Agency. Historically, the DOD intelligence oversight office tried to inspect at least three components each calendar year and each DOD intelligence component once every 3 to 5 years, according to office staff. In calendar years 2017 through 2022, the DOD intelligence oversight office conducted 25 inspections. See appendix II for a list of components inspected in calendar years 2017 through 2022.

Reporting of Intelligence Incidents

Intelligence Incidents

Questionable intelligence activities are intelligence or intelligence-related activities when there is reason to believe such activities may be unlawful or contrary to an executive order, presidential directive, Intelligence Community Directive, or applicable DOD policy governing that activity. An example of a questionable intelligence matter would be a DOD intelligence analyst improperly collecting personal information on a U.S. citizen.

Significant or highly sensitive matters are intelligence or intelligence-related activities (regardless of whether the activity is unlawful or contrary to an executive order, presidential directive, Intelligence Community Directive, or DOD policy), or serious criminal activity by intelligence personnel, that could impugn the reputation or integrity of the Intelligence Community, or otherwise call into question the propriety of intelligence activities. An example of a sensitive matter would be if the Director of one of DOD's intelligence agencies got arrested for a crime.

Intelligence incidents are usually first identified at the component level. All component personnel either committing or observing a potential intelligence incident are required to report the incident through their chain of command or supervisor to the component senior intelligence oversight official. Components often consult with DOD intelligence oversight office staff to discuss issues such as the cause of the intelligence incident and what remedial action the component should take.

Source: GAO analysis of Department of Defense (DOD) documents. | GAO-24-106190

The SIOO is responsible for monitoring and reporting intelligence incidents to the Secretary of Defense, Deputy Secretary of Defense, and President's Intelligence Oversight Board. As described in the text box to the left, intelligence incidents are composed of either questionable intelligence activities or significant and highly sensitive matters.

DOD Directive 5148.13 states that components must report to the SIOO significant and highly sensitive matters immediately and questionable intelligence activities quarterly. To meet the requirement for significant and highly sensitive matters, the components are to send emails directly to the SIOO. To meet the requirement for questionable intelligence activities, the components are to prepare quarterly reports and submit them to the SIOO.

According to the SIOO, the DOD intelligence oversight office reviews the quarterly reports and convenes a meeting with the component if there are any questions. In addition to the requirement for the DOD components to submit a quarterly report, the SIOO is required to submit a consolidated quarterly report to the Secretary of Defense, Deputy Secretary of Defense, and President's Intelligence Oversight Board. The DOD intelligence oversight office prepares and submits the consolidated report on behalf of the SIOO, according to office staff.

Topic Assessments

According to the SIOO, in 2020, he met with multiple DOD senior intelligence officers to discuss the value of the DOD intelligence oversight program and to seek their input on how the program could provide increased value within existing resources. As a result of these meetings, according to the SIOO, he directed the intelligence oversight office to stop conducting inspections and transition to annual assessments of high-risk topics.

In fall 2022, the DOD intelligence oversight office initiated its first two topic assessments. The first assessment focused on DOD's use of

collateral telemetry data.⁷ The second assessment is focused on DOD's counterdrug-funded analytical support to law enforcement. According to the SIOO, the intelligence oversight office decided to focus on collateral telemetry based on input from the components on their high-risk intelligence areas. The office decided to focus on the counterdrug topic after a 2021 memorandum by the Secretary of Defense affirming that DOD personnel providing intelligence analysis services pursuant to federal law are conducting an intelligence activity.⁸

The office also selected a third assessment and intended to conduct it during 2023. However, that assessment, which focused on intelligence support for DOD research and engineering, was postponed until 2024 due to staffing limitations, according to the SIOO. The office considered other topics such as DOD intelligence support for law enforcement, DOD intelligence community use of artificial intelligence and machine learning, and the National Guard state partnership program, according to DOD intelligence oversight office planning documents.⁹

Other Activities

- **Staff assistance visits.** DOD intelligence oversight office staff conduct staff assistance visits to components to: (1) enhance their awareness and understanding of intelligence oversight concepts and procedures, (2) advise on how to create and implement a meaningful intelligence oversight program, or (3) provide specific advice and guidance on intelligence oversight questions and concerns. In calendar years 2017 through 2022, the DOD intelligence oversight office conducted 11 staff assistance visits (see appendix III for a list of component elements for which the DOD intelligence oversight office conducted a staff assistance visit).
- **Administrative investigations.** The SIOO has the authority to conduct investigations of alleged violations of law, orders, regulations, or directives as they relate to intelligence or intelligence-related

⁷According to DOD, collateral telemetry data is a consensus term developed by the Intelligence Community to standardize reference to commercially available datasets. Such datasets could include but not be limited to advertising technologies, real-time bidding, software development kit, telematics, Internet of Things, and other related datasets under U.S. government control.

⁸As of January 2024, DOD intelligence oversight officials told us that the collateral telemetry assessment is still in draft pending further site visits and that the counter-drug funding assessment is in final processing pending approval by the SIOO.

⁹The state partnership program is a DOD security cooperation program that funds the 54 state, territorial, and district National Guards (partner states) to conduct activities with the military or security forces of a foreign country. See 10 U.S.C. § 341.

activities. The SIOO also has the authority to monitor administrative investigations conducted by the DOD components related to intelligence and intelligence-related activities; evaluate the findings; and, if appropriate, recommend corrective action to the Secretary of Defense, the Deputy Secretary of Defense, and the DOD component head concerned.¹⁰ According to the SIOO, the DOD intelligence oversight office conducts these investigative and monitoring duties on behalf of the SIOO.

- **Training support.** The DOD intelligence oversight office supports other DOD components that provide intelligence oversight courses. For example, according to the SIOO, staff give a presentation about the DOD Intelligence Oversight program as part of an annual DOD Inspector General course.

SIOO's Alignment within DOD Has Changed and Its Responsibilities Have Increased over Time

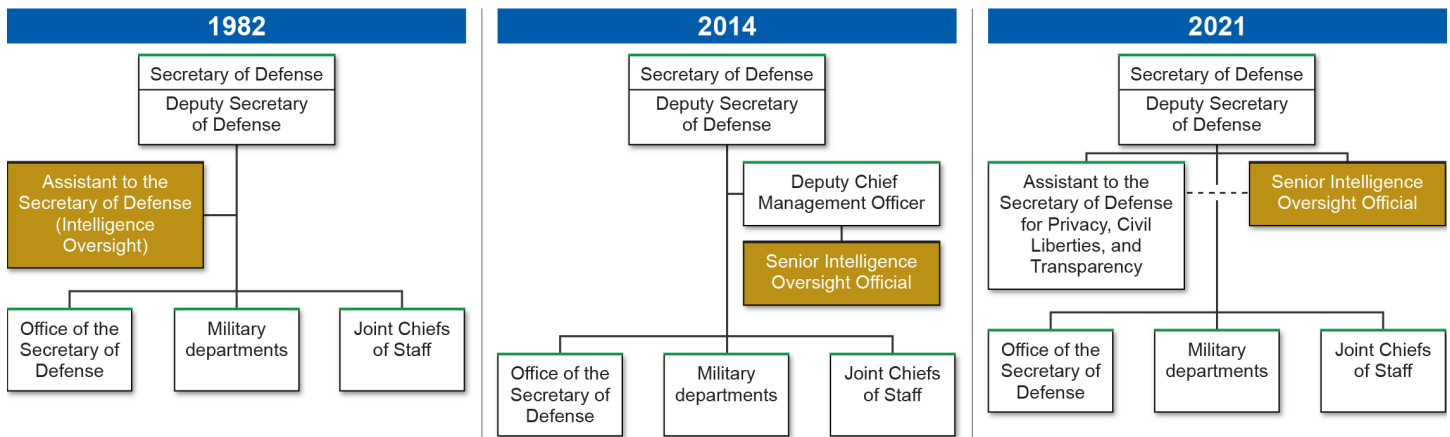
SIOO Has Undergone Several Realignments within DOD since Its Inception in 1982

In 1982, DOD issued a directive that established an independent DOD intelligence oversight official—the Assistant to the Secretary of Defense (Intelligence Oversight). In 2014, DOD retitled this position as SIOO. DOD has also realigned the placement of SIOO and the DOD intelligence oversight office two times, as shown in figure 3.¹¹

¹⁰DOD Directive 5148.13, *Intelligence Oversight*, (Apr. 26, 2017).

¹¹DOD Directive 5148.11, *Assistant to the Secretary of Defense (Intelligence Oversight)*, (Dec. 1, 1982).

Figure 3: Alignment of the Department of Defense Senior Intelligence Oversight Official



Source: GAO analysis of Department of Defense (DOD) issuances. | GAO-24-106190

Under the current alignment, the SIOO and DOD intelligence oversight office is positioned within the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency (ATSD (PCLT)). In this capacity, the SIOO serves as the deputy ATSD (PCLT) but has the ability to report directly to the Secretary of Defense and Deputy Secretary of Defense for intelligence oversight matters, as circumstances require. According to the SIOO, the SIOO maintained this direct reporting line to the Secretary of Defense under the previous two alignment structures, and all the realignments were part of larger DOD reorganization efforts and not focused exclusively on the SIOO.

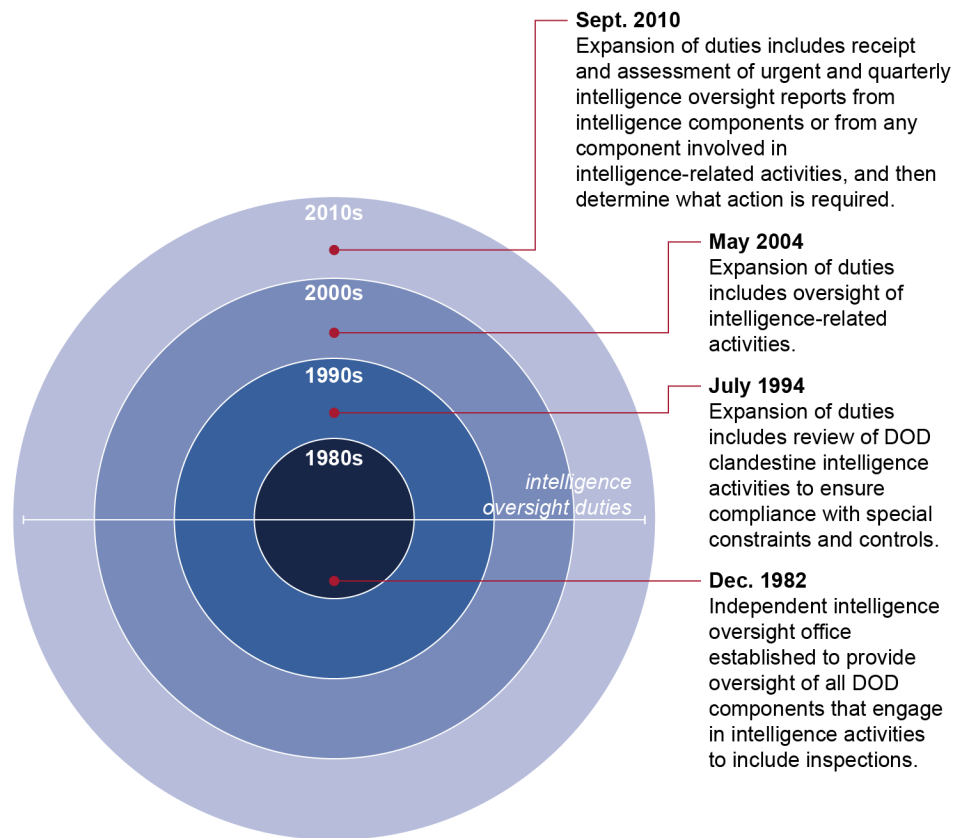
As part of DOD’s efforts to update its intelligence oversight policy and guidance documents, DOD is taking two actions. Specifically, DOD has drafted a directive that will articulate the ATSD (PCLT)’s responsibilities, including those associated with intelligence oversight. According to the SIOO, DOD also plans to issue a new instruction that will replace DOD Directive 5148.11 and DOD Directive 5148.13.¹²

SIOO’s Responsibilities Have Increased

In the years since the establishment of the SIOO, various updates to DOD Directive 5148.11 have generally increased the SIOO’s intelligence oversight responsibilities (see figure 4).

¹²The SIOO told us that, as of October 2023, the draft documents were being coordinated among different DOD components.

Figure 4: Oversight Responsibilities of DOD’s Senior Intelligence Official



Source: GAO analysis of Department of Defense (DOD) issuances. | GAO-24-106190

In addition to policy updates expanding the SIOO’s responsibilities, the SIOO’s responsibilities have also expanded because of other reasons, including:

- Over the last 13 years, DOD increased the number of defense components that have either an intelligence or a counterintelligence component to their mission. Specifically, the establishment of intelligence offices—within U.S. Cyber Command, U.S. Space Command, U.S. Space Force, and the Defense Counterintelligence and Security Agency—has increased the number of components that the SIOO must oversee. Currently, the SIOO oversees the intelligence and intelligence-related activities of 26 components.
- The expansion of the SIOO’s responsibilities to include oversight of intelligence-related activities has further increased the number of

components the SIOO must oversee. For example, the Defense Threat Reduction Agency, the Missile Defense Agency, and the Defense Advanced Research Projects Agency are some of the agencies conducting intelligence-related activities for which the SIOO and the DOD intelligence oversight office provides oversight, according to the SIOO.

- The scope, complexity, volume, and speed of DOD’s intelligence capabilities have increased, and components are now conducting more intelligence and intelligence-related activities, according to office staff. For example, increases in cybersecurity threats have forced components to develop new ways to collect, retain, and disseminate information relating to the capabilities of threat actors to deceive, exploit, disrupt, or protect against them, according to office staff.
- Emerging technologies, such as applications that provide commercially available information about people (including U.S. citizens) have broadened the type of information DOD has access to, which has led to questions about propriety that the DOD intelligence oversight office is asked to investigate, according to office staff.

According to the SIOO, the new instruction for ATSD (PCLT) may further expand the SIOO’s responsibilities. According to the SIOO, who is helping draft the intelligence oversight section of the instruction, the instruction, when signed, will add topic-based assessments—described previously and in more detail below—to the list of responsibilities that are to be conducted by the SIOO.

DOD’s Intelligence Oversight Office’s Efforts Play an Important Role but Face New Risks

Over the decades, the DOD intelligence oversight office has conducted intelligence oversight of DOD components. These efforts have enabled the SIOO to manage risk within the department and improved the DOD components’ own intelligence oversight efforts. However, we identified some risks that could adversely affect or limit intelligence oversight success in the future. Such issues include the unknown status of prior inspection recommendations, the SIOO’s decision to cease routine independent inspections of components, and the relatively new process for conducting topic-based assessments.

DOD’s Intelligence Oversight Office’s Efforts Have Played an Important Role in Managing Risks Associated with the Department’s Intelligence Activities

The intelligence oversight office’s efforts—such as independent intelligence oversight inspections, staff assistance visits, or training support—have had a critical role in DOD’s intelligence oversight program.

Since 1982, SIOO has been responsible for conducting independent inspections of DOD’s components engaged in intelligence and intelligence-related activities worldwide to assess components’ compliance with federal law, executive orders, presidential directives, and DOD issuances. In calendar years 2017 through 2022, the DOD intelligence oversight office conducted 25 inspections resulting in hundreds of recommendations that, if implemented, would address inspection findings, observations, and policy and support issues, as shown in table 1 below.

Table 1: Results of 2017–2022 Intelligence Oversight Inspections

Category	Number of issues identified and recommendations to remediate issues	Example
Findings		
Aspects of intelligence activities that deviate from law or policy	Identified 104 findings and recommended 119 actions to remediate the findings.	A 2020 inspection found that some military units were producing intelligence products without intelligence authority in support of unit activities. As a result, the Senior Intelligence Oversight Official (SIOO) recommended that the component coordinate with the office of the Under Secretary of Defense for Policy and the office of the Under Secretary of Defense for Intelligence and Security to determine the appropriate method to provide those units with the intelligence required to fulfill their obligations.
Observations		
Noteworthy issues identified during the inspection that warrant attention for increased efficiency or effectiveness but do not involve deviations from law or policy	Identified 192 observations and recommended 155 actions to improve the effectiveness of intelligence activities.	A 2017 inspection found that the imagery analysts assigned to the component were unfamiliar with how to submit an imagery collection request to the National Geospatial-Intelligence Agency and how to properly handle and retain the imagery once it was obtained. As a result, the SIOO recommended that the component request the National Geospatial-Intelligence Agency provide initial and recurring training on domestic imagery for all imagery analysts within the component.
Policy and support issues		
Areas for improvement identified during the inspection directed to a higher headquarters organization, such as the Office of the Secretary of Defense.	Identified 54 policy and support issues and recommended 55 actions to other components or organizations to address the issues.	A 2020 inspection found that some military units were not compliant with a Secretary of Defense memorandum regarding the use of unmanned aircraft to fight forest fires. As a result, the SIOO recommended that the Office of the Assistant Secretary of Defense for Homeland Defense and Global Security review the units’ use of unmanned aircraft and take any action deemed appropriate.

Source: GAO review of Department of Defense (DOD) intelligence oversight reports and policy. | GAO-24-106190

In addition to the independent intelligence oversight inspections, staff assistance visits are conducted with the intent to help DOD components improve their intelligence oversight programs. In calendar years 2017 through 2022, the DOD intelligence oversight office conducted 11 staff assistance visits. For example, in April 2022, office staff visited U.S. Pacific Fleet's directorate for intelligence and information operations. During the visit, the staff conducted training for the command's intelligence oversight officer and inspector general, provided program recommendations for improvement, and identified best practices.

During a September 2023 visit to U.S. Transportation Command, the DOD intelligence oversight office observed that the command had a healthy intelligence oversight program. However, the office also identified several intelligence and intelligence-related challenges that the command faced, such as developing an oversight structure for a recently acquired open-source intelligence capability and identifying resources for implementing departmental policies related to commercially available data.

The DOD intelligence oversight office has also conducted administrative investigations either at the request of another DOD component or on the SIOO's authority. In calendar years 2017 through 2022, the office conducted 10 administrative actions (nine of which were referred from the DOD Inspector General). For example, based on actions that DOD took in response to protests in the United States during the summer of 2020, such as conducting reconnaissance flights over public demonstrations, the DOD Inspector General referred an investigation to the DOD intelligence oversight office. Similarly, in response to a 2021 intelligence incident that stemmed from U.S. Central Command's collection activities, the DOD Inspector General referred an investigation to the DOD intelligence oversight office.

In addition, the DOD intelligence oversight office has helped train DOD officials on intelligence oversight at various venues. For example, the SIOO has annually lectured at the Army's intelligence law course. The DOD intelligence oversight office staff have taught several intelligence oversight courses, including one offered for new inspector generals assigned to joint military commands.

**Unmonitored
Recommendations Pose
Risk That Previously
Identified Deficiencies Are
Not Being Sufficiently
Addressed**

DOD intelligence oversight office inspections of DOD components engaged in intelligence and intelligence-related activities has been a key method for providing oversight. According to the SIOO, the DOD intelligence oversight office has had a manual process to monitor the status of recommendations. This process allowed staff to decide whether to contact components within their area of responsibility regarding any actions the components had taken to address inspection recommendations, then manually input that information into a web-based database. According to the SIOO, this process was largely dependent on the preferences of DOD intelligence oversight office staff regarding what findings and recommendations, if any, to follow up on and what kind of information to input into the database.

We observed the database and saw that it includes data fields that identify the component, inspection date, finding or observation, component action taken, and completed date. However, we also observed that it did not include the findings and recommendations from each of the 25 prior DOD intelligence oversight office inspections from calendar year 2017 through 2022. For example, we queried the database specifically for recommendations from two inspections of the National Guard Bureau in 2017 and 2020 and the database did not include the recommendations and findings from either inspection.

In 2022, the DOD intelligence oversight office implemented a new procedure which required components to submit corrective actions plans for new inspection findings and recommendations. However, the SIOO stated that prior to 2022 the office did not have the resources to monitor the implementation status of inspection recommendations.

As a result, the office could not provide information on the extent to which components had addressed inspection recommendations prior to the procedural change. As previously noted, DOD intelligence oversight office inspections from 2017 through 2022 had generated 104 inspection findings, 192 observations, 54 policy or support issues, and 329 accompanying recommendations in the 5-year period. The SIOO acknowledged the value of monitoring prior recommendations and stated the office was exploring options to improve the office's monitoring efforts. For example, the SIOO told us that the office planned to hire two contractors in early fiscal year 2024 to provide additional support to monitor inspection recommendations.

OMB Circular A-123 states that agency managers are responsible for taking timely and effective action to correct deficiencies and that

management should track progress to ensure timely and effective results.¹³ In addition, according to *Standards for Internal Control in the Federal Government*, agencies should establish monitoring activities that include complete and documented corrective actions to remediate internal control deficiencies on a timely basis.¹⁴ These corrective actions include resolution of audit findings. It further states that management, with oversight from the oversight body, should monitor the status of remediation efforts so that they are completed on a timely basis.

We acknowledge that existing resources and mission requirements may limit the DOD intelligence oversight office's ability to regularly monitor all prior findings and recommendations. However, there are several options that could account for the office's resources while ensuring oversight of inspection recommendations. For example, the SIOO could require components to provide a status report on all unaddressed recommendations, either as a separate requirement or as part of the quarterly reports that DOD components are required to provide to SIOO. The SIOO could also require the senior intelligence oversight official for each DOD component that conducts intelligence or intelligence-related activities to certify via a memorandum that the component follows the requirements articulated in DOD Directive 5148.13 and that any issues previously identified through inspections have been addressed.

DOD intelligence oversight office's inspection recommendations often identify improvements to components' intelligence oversight programs or component activities that are a potential violation of law or DOD policy. However, the office's application to monitor the status of recommendations from intelligence oversight inspections did not include all recommendations that the office had made to DOD components.

If the SIOO took steps to improve the DOD intelligence oversight office's process for monitoring previously made recommendations, the SIOO would be better positioned to assure the Secretary of Defense that DOD components were addressing identified deficiencies and improving intelligence oversight programs and that the SIOO's oversight program was achieving positive results. The SIOO would also be better positioned

¹³OMB Circular A-123, *Managers Responsibility for Enterprise Risk Management and Internal Control*, (Washington, D.C.: July 15, 2016).

¹⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014).

to identify the adequacy of existing DOD intelligence and intelligence-related policies and oversight approaches.

Transition from Traditional Intelligence Inspections to Topic Assessments Has Introduced Risks

In 2020, the SIOO decided to alter the DOD intelligence oversight office's primary method of conducting intelligence oversight by transitioning from independent inspections of individual DOD intelligence components every 3 to 5 years to DOD-wide assessments of high-risk intelligence topics. According to the SIOO, the intent was to provide oversight and increased understanding of emerging topics that, if not examined, could result in restrictions on DOD's existing intelligence gathering authorities. The SIOO determined that given the office's current staffing levels, the office could not simultaneously execute this new approach and conduct traditional inspections. As a result, the SIOO decided it was more important to address the risks associated with these emerging topics by exclusively conducting topic assessments rather than annual inspections of individual DOD intelligence components.

According to the SIOO, the topic-based assessments conducted in 2022 and 2023 allowed the office to engage with more than 20 DOD intelligence components and resulted in the staff discovering two intelligence incidents. However, since the SIOO's establishment in 1982, one of its core responsibilities was to conduct independent inspections.¹⁵

The SIOO told us the DOD intelligence oversight office still has the authority to conduct an independent inspection if he decides they should. However, the transition from routinely scheduled independent inspections to topic assessments introduces potential risks to the office's intelligence oversight program, including:

- **Fewer opportunities to identify program deficiencies and recommend improvements.** According to the Joint Inspector General Inspections Guide, one of the main purposes of an inspection is to provide leaders useful feedback to help them improve their command and subordinate commands and units.¹⁶ In the past, the DOD intelligence oversight office conducted one to eight inspections each calendar year since 2017 that produced tangible benefits in identifying program deficiencies and making recommendations for improvement. As shown in table 1 above,

¹⁵DOD Directive 5148.11 and DOD Directive 5148.13.

¹⁶Department of Defense, *Joint Inspector General Inspections Guide*, Rev. 1 (Apr. 1, 2011).

independent intelligence oversight inspections resulted in the discovery of hundreds of findings, observations, policy issues and recommendations to improve intelligence oversight across the department. Without regular inspections, there is potential risk that these program deficiencies will not be identified, improvements will not be made, or worse they will become common practice.

- **Fewer opportunities to provide independent oversight of sensitive activities and special access programs.** DOD intelligence oversight office inspections also provided a regular avenue for the office to provide oversight of DOD sensitive activities and intelligence special access programs. These programs were established for a specific class of classified information that impose safeguarding and access requirements that exceed those normally required for information at the same classification level. DOD Directive 5148.13 specifically states that the SIOO has complete and unrestricted access to all information concerning DOD intelligence and intelligence-related activities regardless of classification or compartmentalization, including intelligence special access programs, from all DOD components and personnel, in carrying out assigned responsibilities and functions. Without regular inspections, it is unclear how the DOD intelligence oversight office will provide independent intelligence oversight of these activities and programs.
- **Potential reduction in quality of component intelligence oversight programs.** Regular inspections also helped maintain the rigor of the component's own intelligence oversight efforts. According to U.S. Indo-Pacific Command and U.S. Northern Command officials, the preparations for a DOD intelligence oversight office inspection necessitated rigorous internal evaluations and compliance assessments for fear of failing the office's inspection. Both components told us that they would provide training, staff assistance visits, and periodic component level inspections every year in preparation for the 3- to 4-year intelligence oversight inspection. Without regular inspections, there is increased risk that components will not sustain the quality of their own intelligence oversight programs.
- **Increased reliance on components to oversee themselves.** According to the SIOO, the transition from inspections to topic assessments results in more reliance on component intelligence oversight programs to ensure compliance. For example, the

component inspector general offices and intelligence oversight offices will now be the entities primarily responsible for oversight inspections. However, there is some variation in the maturity of components' intelligence oversight programs. For example, some components' intelligence oversight programs are well established, such as National Security Agency and Defense Intelligence Agency, according to the SIOO. However, some components have established their oversight programs only in recent years. U.S. Space Command and U.S. Space Force, for example, are establishing their intelligence oversight programs, according to officials.

In addition, some components' intelligence oversight programs are very small, such as the Defense Counterintelligence and Security Agency, which has one full-time staff member and the Joint Staff Inspector General that has one staff member dedicated to their intelligence oversight programs as a collateral duty, according to component officials. Without regular inspections, there is increased risk that DOD intelligence oversight policy will be inconsistently applied across components.

- **Fewer opportunities to identify unreported intelligence incidents.** Inspections sometimes identified intelligence incidents that would have otherwise been unreported.¹⁷ For example, during a review of mission briefs in preparation for the DOD intelligence oversight office inspection in 2019, one component discovered an intelligence incident involving one of their units conducting intelligence activities without intelligence personnel or an authorized mission. The intelligence incident potentially violated several policies involving authorized intelligence missions, intelligence tradecraft, and intelligence activity reporting to the Office of the Director of National Intelligence and Congress.

In another example, during a 2020 inspection, a unit provided a counterintelligence brief to the inspection team that contained unauthorized information on U.S. persons. After further review, the unit identified 12 additional products containing information on U.S. persons. Collecting the information was not necessary for the performance of the unit's mission and therefore violated DOD

¹⁷The SIOO stated that the topic assessments could also result in the identification of intelligence incidents, noting that this year's assessments identified two intelligence incidents that were not previously identified.

policy, according to combatant command officials. Without regular inspections, there is increased risk that potential intelligence incidents and violations of law and DOD policy will remain unidentified and potentially continue since the personnel are not informed that their action—regardless of intent—was inconsistent with federal law or DOD policy.

Standards for Internal Control in the Federal Government state that agencies should assess the risks facing the entity as it seeks to achieve its objectives.¹⁸ This assessment provides the basis for developing appropriate risk responses. As shown above, the cessation of inspections introduces several potential risks to DOD’s intelligence oversight program. However, the SIOO has not developed mitigations for these risks. The SIOO agreed that inspections provide tangible benefits but stated that inspections are one tool the intelligence oversight office can use to provide intelligence oversight and that he retains the authority to direct the office to conduct inspections if he deems it necessary.

In addition, the SIOO stated that the DOD intelligence oversight office would still be conducting staff assistance visits as needed. However, according to the DOD intelligence oversight office’s oversight plan, the office did not conduct any component inspections during fiscal year 2023 and does not plan to conduct any component inspections during fiscal year 2024. If the SIOO does not mitigate the potential risks of transitioning from inspections, the department is at risk of continuing intelligence or intelligence-related activities that are unlawful or contrary to executive branch or DOD policies and public confidence may be eroded about DOD complying with laws and policies.

Topic Assessment Process Meets Most but Not All Standards for Producing High Quality and Credible Assessments

In assessing the process that the DOD intelligence oversight office is using to conduct topic assessments, we found that the office at least partially met most of the 22 standards that, when incorporated into an agency’s report development processes, are more likely to produce written products—such as inspections, evaluations, and assessments—that are high quality and credible. See figure 5. We developed these standards from a set of source documents published to provide standards and guidance for agencies with similar assessment, investigative, or

¹⁸[GAO-14-704G](#).

oversight functions as the SIOO.¹⁹ Our detailed assessment of the intelligence oversight office’s topic assessment process can be found in appendix IV.

Figure 5: Summary of GAO’s Assessment of DOD’s Intelligence Oversight Office’s Topic Assessment Process

Standard	GAO assessment
1. System of quality control	Somewhat met
2. Supervision/leadership	Mostly met
3. System to evaluate threats to independence in appearance and fact	Mostly met
4. System to evaluate and document threats to independence	Somewhat met
5. Collective possession of technical knowledge and skills to address objectives	Mostly met
6. Management of human resources	Somewhat met
7. Assessment of audit risk	Somewhat met
8. Document assessment plan	Mostly met
9. Coordination	Met
10. Topic selection and scope	Met
11. Conduct preliminary research	Mostly met
12. Identify suitable and appropriate criteria	Met
13. Identify sources of evidence and methodology for analysis of evidence	Mostly met
14. Evidence sufficiency	Met
15. Evidence appropriateness	Met
16. Evidence documentation	Mostly met
17. Report format and content (objectives, scope, and methodology)	Mostly met
18. Report findings (to include condition, criteria, cause, and effect), conclusions, and recommendations	Somewhat met
19. Response from inspected agencies	Somewhat met
20. Report distribution	Mostly met
21. Review assessed agency(s) plans for corrective action or to address recommendations	This part of the process is ongoing.
22. Process to communicate with the assessed agencies and assess the status of corrective actions to address findings and recommendations.	This part of the process is ongoing.

- Met:** A standard was scored as met if all the associated requirements were considered or included in the topic assessment process.
- Mostly met:** A standard was scored as mostly met if a majority of the associated requirements were considered or included in the topic assessment process.
- Somewhat met:** A standard was scored as somewhat met if a majority of the associated requirements were considered or included in the topic assessment process and were rated as somewhat met, or if at least half or a majority of the requirements are scored as somewhat met and a mix of scores.
- Not met:** A standard was scored as not met if none of the associated requirements were considered or included in the topic assessment process. In cases where all but one requirement was scored as not met and one was scored as somewhat met, we rated the standard as not met.

Source: GAO analysis of Department of Defense (DOD) information. | GAO-24-106190

¹⁹These documents included *Quality Standards for Inspection and Evaluation* and *Quality Standards for Federal Offices of the Inspector General* issued by the Council of Inspectors General on Integrity and Efficiency and the *Government Auditing Standards* and *Standards for Internal Control in the Federal Government* issued by GAO.

In highlighting some of the standards that the DOD intelligence oversight office met, we found the office:

- Coordinated and communicated with appropriate DOD components with progress reports that identify the status of site visits and meetings with agencies (Standard 9: Coordination).
- Used a process to initially identify and rank potential topics to assess. Also, in the letter announcing the topics assessment that was sent to DOD components, the DOD intelligence oversight office identified the authority, purpose, and the topic of the assessments. (Standard 10: Topic selection and scope).
- Identified laws, DOD regulations, and Secretary of Defense guidance to the components that the assessment teams would use to assess components' compliance and activities. (Standard 12: Identify suitable and appropriate criteria).
- Identified evidence that was appropriate for supporting assessment findings. (Standard 15: Evidence appropriateness).

For some of the standards that we assessed as somewhat met, we did not find evidence that the DOD intelligence oversight office had taken the following steps.

- Established a prescribed system of quality control prior to or at the commencement of the assessment. Other organizations, such as inspectors general, that conduct similar assessments use a system of quality control that includes these 22 standards (among others) to ensure their efforts will result in a high quality and credible product. (Standard 1: System of quality control).
- Established a process for evaluating significance of threats to the independence of assessment team members. As an independent oversight entity, oversight office staff participating in reviews should attest that they do not have an actual or perceived conflict of interest (e.g., financial, prior employment, or familial).²⁰ DOD intelligence oversight office staff told us that they make sure that staff assigned to assessment teams are not assessing their own program(s). This practice is consistent with standards we identified. However, as noted

²⁰For example, *Standards of Ethical Conduct for Employees of the Executive Branch* states that employees shall not hold financial interests that conflict with the conscientious performance of duty and that employees shall not engage in outside employment or any other outside activity that conflicts with their official duties. 5 C.F.R. § 2635.101 (2023).

in the standards that lead to high quality reports, in cases where it is determined that threats to independence exist, organizations should document the threats identified and the safeguards applied to eliminate or reduce the threats to an acceptable level. (Standard 4: System to evaluate and document threats to independence).

- Assessed risks associated with the assessments. Using a risk assessment tool during the assessment planning stage, DOD intelligence oversight office could determine whether internal controls, compliance with laws and regulations, and fraud risk are significant to the engagement objectives. Taking steps like defining the level of risk associated with each assessment would also allow the DOD intelligence oversight office to better gauge the amount and type of evidence they may need to answer each assessment's objectives with a high level of confidence. In addition, the DOD intelligence oversight office could assess the risk and potential effect that the office's staffing levels will have on the assessments. For example, according to the SIOO, while the DOD intelligence oversight office had six staff in 2021, the office was down to four staff, as of October 2023. (Standard 7: Assess audit risk).
- Developed clear processes for reporting findings. It is unclear whether the topic assessment reports will include the elements of a finding (condition, criteria, cause, and effect) to support the report's conclusions and recommendations. (Standard 18: Report findings—to include condition, criteria, cause, and effect—conclusions, and recommendations).

The SIOO stated that since the topic assessment process was new, the DOD intelligence oversight office had not identified any specific standards to follow in conducting the assessments, but that the office was generally following the process formerly used to produce inspections. When we discussed the extent to which the topic assessment process met the 22 standards, the SIOO and DOD intelligence oversight office staff told us that the office is not obligated to comply with those standards. We acknowledge that the Secretary of Defense has not required SIOO to meet any specific standards.

However, given that these standards—when followed—have been found to lead to high quality and credible reports, we believe that they are relevant to the DOD intelligence oversight office's topic assessments. Also, the DOD Inspector General uses these standards. Further, according to the SIOO, the office modeled its transition from independent

inspections to topic assessments to be like those conducted by the Inspector General. If the office fully incorporated the 22 standards that we identified into the intelligence oversight office's topic assessment process, it would help the office produce high-quality and credible information for senior DOD leadership to use in developing appropriate DOD policies on the collection, retention, dissemination, and use of intelligence data.²¹

DOD's Intelligence Oversight Office Has Processes for Reporting Intelligence Incidents, but Reporting Has Not Always Been Timely

DOD Components and the Intelligence Oversight Office Report Intelligence Incidents

The DOD intelligence oversight office has processes for reporting intelligence incidents. DOD Directive 5148.13 requires each component's senior intelligence oversight official to report to the SIOO questionable intelligence activities quarterly and significant and highly sensitive matters immediately. The directive also requires the SIOO to submit a consolidated quarterly report of intelligence incidents to the Secretary of Defense, Deputy Secretary of Defense, and President's Intelligence Oversight Board. The DOD intelligence oversight office manages the receipt and compilation of the questionable intelligence activities and significant or highly sensitive matters and submits the consolidated quarterly report on behalf of the SIOO.

Hypothetical examples of questionable intelligence activities include:

- A supervisor instructs intelligence personnel to conduct activities that are not part of the agency's approved mission, even though the unit has the technical capability to do so.
- An analyst tasks a contractor to collect intelligence not available through authorized collections techniques.

²¹As of January 2024, DOD intelligence oversight officials told us that the collateral telemetry assessment is still in draft pending further site visits and that the counter-drug funding assessment is in final processing pending approval by the SIOO.

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- An organization that does not have an intelligence mission collects information that is not publicly available through intelligence collection techniques.
 - An analyst collects information about U.S. persons, even from publicly available sources, without authority.
 - Intelligence personnel conduct or direct others to abuse or mistreat detainees and prisoners.

Hypothetical examples of significant or highly sensitive matters include matters that could:

- Precipitate congressional inquiries or investigations. For example, the Secretary of Defense requests that the director of a defense agency conduct an inquiry regarding current interrogation and solicitation techniques practiced by agency employees.
- Result in adverse media coverage. For example, a senior intelligence official is arrested for shoplifting at the local mall, and both the arrest and the employees' affiliation with DOD and the intelligence community is reported by local media.
- Affect foreign relations or foreign partners. For example, an intelligence officer, while overseas on vacation and without authorization, meets with a foreign ministry of defense official and begins to develop a plan to share intelligence information.

Cause the systemic compromise, loss, or unauthorized disclosure of protected information. For example, while on a temporary duty assignment, an intelligence analyst loses their government laptop containing classified information.

DOD's Intelligence Oversight Office Had Not Consistently Provided Consolidated Quarterly Reports on a Timely Basis, but Has since Submitted All Required Reports

In summer 2023, we observed that the intelligence oversight office had not consistently submitted the required consolidated quarterly report to the Secretary of Defense, Deputy Secretary of Defense, and President's Intelligence Oversight Board. At the time of our review, the office had not submitted a report since March 2022—meaning that five reports had not been submitted as required. The SIOO agreed that the office was not issuing reports on time and stated that resource constraints contributed to the backlog, and the office was working to reduce it. The SIOO added that he and the office still inform senior DOD and Intelligence Oversight Board leaders and staff about important intelligence matters via other means such as emails and phone calls.

DOD Directive 5148.13 states that the SIOO will provide a consolidated quarterly report regarding the components' intelligence incidents, or other intelligence oversight issues reported within the quarter to the Secretary of Defense, Deputy Secretary of Defense, and the President's Intelligence Oversight Board. Staff members for the President's Intelligence Oversight Board told us that these reports contain valuable information and are useful to the board in conducting its work. However, the DOD intelligence oversight office has not always ensured the submission of the consolidated quarterly reports. When we followed up with the SIOO on this issue in October 2023, the SIOO stated that the office had eliminated the backlog of reports and had submitted all quarterly reports as required. In addition, the SIOO stated the office was transitioning to an automated reporting system to improve the timeliness and quality of the reports.

Conclusions

DOD has long recognized the importance of intelligence oversight. For example, the department established an independent intelligence oversight office and has issued guidance assigning overall responsibilities for identifying and reporting intelligence incidents. However, DOD faces risks that could adversely affect the success of its intelligence oversight program in the future. For example, not monitoring prior inspection recommendations and ceasing routine component inspections could prevent leaders throughout DOD and the executive branch from having a complete and accurate picture of DOD intelligence operations.

Given the continued projected increase in the scope, complexity, volume, and speed of DOD's intelligence capabilities, it is important that DOD solidify its intelligence oversight mechanisms to help ensure its ability to keep pace. By taking multiple actions—improving its inspection recommendation monitoring processes, developing mitigations for potential risks arising from ceasing inspections, and fully incorporating quality standards into its topic assessment process—DOD will be better positioned to meet the increasing and evolving intelligence oversight needs of the department and nation.

Recommendations for Executive Action

We are making the following three recommendations to DOD:

The Secretary of Defense should ensure that DOD's Senior Intelligence Oversight Official improve the DOD intelligence oversight office's monitoring process for inspection recommendations. (Recommendation 1)

The Secretary of Defense should ensure that DOD's Senior Intelligence Oversight Official take steps to mitigate the risks of not conducting intelligence oversight inspections. (Recommendation 2)

The Secretary of Defense should ensure that DOD's Senior Intelligence Oversight Official improves the DOD intelligence oversight office's topic assessment process by fully meeting all 22 standards that GAO identified for producing high-quality and credible reports. (Recommendation 3)

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. In written comments that are reprinted in appendix V, DOD concurred with two recommendations and partially concurred with the third recommendation. DOD also provided technical comments that we incorporated as appropriate.

DOD concurred with our first recommendation, stating that officials acknowledge and appreciate our concerns with how the department has monitored previous inspection recommendations. Also, DOD agreed that there are areas for improvement in its internal inspection monitoring processes and was addressing these challenges within existing policy frameworks that align with the various authorities exercised by the office. For example, DOD stated the intelligence oversight office was exploring data analysis tools and other means to increase understanding of both historical records and current data to inform development of future intelligence oversight plans. We believe this and further actions to ensure the implementation of recommendations are important since recommendations often reveal instances of the DOD intelligence community engaging in unauthorized intelligence activities, such as producing intelligence products without proper authority. Further, we believe that it is reasonable to expect that if DOD's intelligence oversight office discovered such activities, that the office would quickly ensure such actions ceased and corrective actions were taken to mitigate those activities occurring again in the future.

DOD concurred with our second recommendation. In comments about our second recommendation, DOD acknowledged that intelligence oversight inspections are a valid oversight tool and that an effective, properly focused inspection program is one mechanism to identify and mitigate risk within the program and that they were taking measures to minimize the risk of not conducting inspections. However, DOD disagreed that fewer inspections would result in fewer opportunities to identify improper activities.

We agree that inspections are not the only tool at the disposal of the intelligence oversight office for conducting oversight and discuss in our report the other tools used by the intelligence oversight office. At the same time, however, routine inspections have proven to be an effective and reliable tool in identifying deficiencies in the management of component intelligence oversight programs and any improper intelligence activities components may be conducting.

Since the SIOO's establishment in 1982, routine inspections have been a core responsibility of the intelligence oversight office and have resulted in hundreds of findings, observations, and policy and support issues—to include discovering military units producing intelligence reports without authority. With the cessation of the inspection program, there is increased risk that aspects of intelligence activities that deviate from law or policy may not be discovered, and the DOD components' intelligence programs may not be held accountable. As a result, we continue to believe that DOD should acknowledge such risk and take actions to mitigate it.

DOD partially concurred with our third recommendation and stated that they appreciate our concerns regarding standards for the topic assessments. Further, DOD stated that it was fully committed to identifying or developing appropriate standards to underpin an effective oversight program. DOD acknowledged that the 22 standards identified by GAO can be a valid reference point, and officials stated they will explore the relevant standards and principles. However, officials stated they did not concur that all the standards are directly applicable to the intelligence oversight office's mission. DOD did not identify which of the 22 standards it believes is not applicable to the intelligence oversight office's mission.

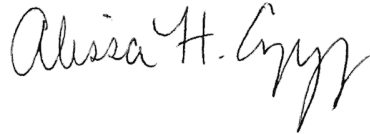
The 22 standards were developed from documents used by other agencies that also conduct independent intelligence oversight of DOD activities – specifically, the DOD Office of Inspector General and GAO. These standards require oversight entities to adequately plan the evaluation to ensure that objectives are met and that the oversight entities perform the evaluation to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. Government leaders, Congress, and the American public have a high level of confidence in the reliability and credibility of the work produced by these organizations—in part because they know these organizations follow professional standards for producing objective and fact-based products.

We believe these standards provide a framework for performing both inspection and evaluation work and are relevant to the intelligence oversight office's topic assessments. According to the SIOO, the office modeled its transition from independent inspections to topic assessments after work conducted by the DOD Inspector General. By design, the standards are flexible and are not overly prescriptive. In addition, in the report, we highlight ways that the oversight office could incorporate the standards that it did not fully meet and note potential benefits of meeting them. For example, taking steps like defining the level of risk associated with each topic assessment would also allow the DOD intelligence oversight office to better gauge the amount and type of evidence they may need to answer each assessment's objectives with a high level of confidence. As a result, we continue to believe that the intelligence oversight office would be better positioned to provide credible and high-quality information to its senior leadership if it fully incorporated all 22 standards into its topic assessment process.

We are sending copies of this report to the appropriate congressional committees and staff and the Secretary of Defense, Director of National Intelligence, DOD Senior Intelligence Oversight Official, Chairman of the Joint Chiefs of Staff, Secretary of the Army, Chief of Space Operations Space Force, Chief of National Guard Bureau, Commander of Central Command, Commander of Indo-Pacific Command, Commander of Northern Command, Commander of Special Operations Command, Commander of Cyber Command, Commander of Space Command, Director of the National Security Agency, Director of the Defense Intelligence Agency, Director of the National Reconnaissance Office, Director of the Defense Counterintelligence and Security Agency, and Director of the Defense Advanced Research Projects Agency. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-3058 or CzyzA@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last

page of this report. GAO staff who made key contributions to this report are listed in Appendix VI.

A handwritten signature in black ink that reads "Alissa H. Czyz". The signature is written in a cursive style with a large, stylized initial 'A'.

Alissa H. Czyz
Director, Defense Capabilities and Management

Appendix I: Objectives, Scope, and Methodology

In this report we (1) describe how the Department of Defense's (DOD) senior intelligence oversight official's (SIOO) organizational alignment and responsibilities have evolved since its inception; (2) assesses the extent to which DOD faces risks to the success of its intelligence oversight office's program; and (3) assess the extent to which the DOD intelligence oversight office has implemented processes for reporting intelligence incidents.

For objective one, we compared current DOD directives related to intelligence oversight to past versions and a draft version of a future directive that will supersede a current directive to identify how the SIOO's organization and intelligence responsibilities have changed over time. We also interviewed the SIOO and staff from the DOD intelligence oversight office to understand the history of the SIOO and the responsibilities assigned to that individual. In addition, we conducted a literature search regarding the evolution of the SIOO's roles, responsibilities, and reporting structure. In conducting the literature search, we worked with a GAO methodologist and a librarian who is a research specialist.

To identify relevant sources for the literature review, we conducted keyword searches of various databases, including ProQuest, Dialog, CQ, and EBSCO. Among others, key word searches included terms such as, "Senior Intelligence Oversight Official", "Assistant to the Secretary of Defense (Intelligence Oversight)", "Assistant to the Secretary of Defense for Intelligence Oversight" and "ATSD(IO)". Searches were scoped using parameters that limited our results to, among other things, those published in English from 2008 through 2023. The searches produced 57 discrete results. Results included DOD memorandums, press briefings, statements, issuances, manuals, and publications as well as scholarly, trade, and industry publications, general news articles, and congressional transcripts.

For objective two, we reviewed inspection reports issued by the DOD intelligence oversight office in calendar years 2017 through 2022 and manually tabulated the total number of findings, observations, policy and support issues, and recommendations in each report. We evaluated the DOD intelligence oversight office's processes for monitoring the implementation of recommendations and findings to standards for internal control in the federal government for conducting monitoring activities. We also reviewed information regarding staff assistance visits, administrative investigations, and training provided by the intelligence oversight office.

To assess the DOD intelligence oversight office's topic assessment process, we reviewed documentation on the two topic assessments planned by the office for calendar year 2023, including established and implemented policies and processes for performing the assessments. Further, we identified standards applicable to a topic-area assessment model and assessed the extent to which these standards were included in the office's topic assessment process. We developed these standards from a set of source documents published by agencies with similar assessment, investigative, or oversight functions as the DOD intelligence oversight office. These documents included *Quality Standards for Inspection and Evaluation*¹ and *Quality Standards for Federal Offices of Inspector General*² issued by the Council of Inspectors General on Integrity and Efficiency and the Government Auditing Standards³ and *Standards for Internal Control in the Federal Government* issued by GAO.⁴

We employed a three-step methodology to identify the specific standards we used in this report. First, we identified the potentially relevant standards from the source documents. Second, we analyzed the extent that each source document described each standard to determine the most relevant standards. For example, if the standard was described in all four or at least three of the source documents, we included the standard in our assessment. Third, once we identified the most relevant standards, we conducted further analysis of the source documents to determine the extent to which any of the remaining standards were duplicative and identified any requirements for implementation associated with the standards. Ultimately, we identified 22 individual standards with accompanying requirements for analysis that we organized into eight categories (see table 2).

¹Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation*, (December 2020).

²Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Federal Offices of Inspector General*, (August 2012).

³GAO, *Government Auditing Standards: 2018 Revision Technical Update April 2021*, [GAO-21-368G](#) (Washington, D.C.: April 2021).

⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014).

Appendix I: Objectives, Scope, and Methodology

Table 2: GAO Identified Categories, Standards, and Requirements for Assessing the DOD Intelligence Oversight Office’s Topic Assessment Process

Category	Standard	Standard requirements
Quality control processes		
	1. System of quality control	<ul style="list-style-type: none"> Establish a system of, and policies and procedures for, ensuring quality control and compliance with professional standards Document and communicate quality control policies and procedures to staff Define professional standards and legal and regulatory requirements Establish clear policies and procedures for conducting the assessments Monitoring of system of quality control that includes internal reviews, or external peer review process
	2. Supervision and leadership	<ul style="list-style-type: none"> Supervision roles and responsibilities assigned Policies and procedures on leadership responsibilities for quality control defined and communicated Supervision is provided over the assessment work
Independence processes		
	3. System to evaluate threats to independence in appearance and fact	<ul style="list-style-type: none"> Evidence shows independence in fact has been considered Evidence shows independence in appearance has been considered
	4. System to evaluate and document threats to independence	<ul style="list-style-type: none"> Agency has a system or framework for identifying, reporting, and mitigating threats to independence Inspectors document all known threats to independence, if any
Competence processes		
	5. Collective possession of technical knowledge and skills to address objectives	<ul style="list-style-type: none"> Professional competence for assigned roles on assessment Professional competency to perform the assessment Professional competency to address the inspection objectives Use of subject matter experts is considered
	6. Management of Human Resources	<ul style="list-style-type: none"> Hiring, recruitment, and development of human resources Professional development Continuing professional development and education requirements specific to assessment tasks, intelligence oversight, or other relevant topics or skills
Planning processes		
	7. Assessment of audit risk	<ul style="list-style-type: none"> Audit significance has been assessed Audit risk has been assessed Audit plan reflects considerations of audit significance and risk Audit has been planned to reduce risk to an acceptably low level

Appendix I: Objectives, Scope, and Methodology

Category	Standard	Standard requirements
	8. Document assessment plan	<ul style="list-style-type: none"> • Documented and written audit plan • Documented objective(s) • Documented scope • Documented methodology • Methodology has been developed to obtain evidence • Audit plan may be adjusted as needed throughout the assessment
	9. Coordination	<ul style="list-style-type: none"> • Coordination with the inspected agencies and departments • Coordination with stakeholders and other relevant parties
	10. Topic selection and scope	<ul style="list-style-type: none"> • Rationale for selected topics • Resource constraints considered regarding topic selection
Research processes		
	11. Conduct preliminary research	<ul style="list-style-type: none"> • Results of research to determine the objectives and scope of the inspection. • Nature of the assessed program(s) • Program internal control • Review provisions of laws, regulations, and contracts
	12. Identify suitable and appropriate criteria	<ul style="list-style-type: none"> • Identify and use suitable criteria • Criteria is relevant, reliable, and objective • Criteria is within the context of the inspection topics
Evidence processes		
	13. Identify sources of evidence and methodology for analysis of evidence	<ul style="list-style-type: none"> • Sources of evidence • Documented methodology to gather and analyze evidence
	14. Evidence Sufficiency	<ul style="list-style-type: none"> • Evidence collected is appropriate to address assessment objectives • Quantity of evidence is sufficient to support findings.
	15. Evidence Appropriateness	<ul style="list-style-type: none"> • Relevance of evidence considered • Validity of evidence considered • Reliability of evidence considered
	16. Evidence Documentation	<ul style="list-style-type: none"> • Documentation of evidence collection, sufficiency and appropriateness • Policy for records retention of evidence, analysis, and findings
Reporting processes		
	17. Report format and content (objectives, scope, and methodology)	<ul style="list-style-type: none"> • Report includes objective, scope, and methodology of the assessment • Appropriate format for report purpose • Report describes limitations and context of assessment
	18. Report findings (to include condition, criteria, cause, and effect), conclusions, and recommendations	<ul style="list-style-type: none"> • Condition, criteria, cause, and effect established for findings • Communicate conclusions or recommendations • Recommendations have clear corrective actions or activities • Report is accurate, objective, complete, convincing, clear, concise

Appendix I: Objectives, Scope, and Methodology

Category	Standard	Standard requirements
	19. Response from assessed agencies	<ul style="list-style-type: none"> Assessed agencies' response to findings, conclusions, or recommendations is solicited Assessed agency comments, or a summary there of, to be included in the final report
	20. Report distribution	<ul style="list-style-type: none"> Report distribution Reports distributed to appropriate official(s) Indications of fraud or other illegal acts reported promptly
Follow-up processes		
	21. Review assessed agency(s) plans for corrective action or to address recommendations	<ul style="list-style-type: none"> Review the assessed entity's responses to each recommendation Inspected entity's planned corrective actions should satisfy the intent of the recommendation Agreement or disagreement of the planned corrective actions with the inspected entity should be reached
	22. Process to communicate with the assessed agencies and assess the status of corrective actions to address findings and recommendations	<ul style="list-style-type: none"> Monitoring of inspected entities' progress toward implementation of recommendations Coordination with management officials of the inspected agency and review relevant evidence to monitor the status of recommendations

Source: GAO analysis of federal government documents. | GAO-24-106190

We then used a scorecard methodology in which two GAO analysts independently assessed the extent to which the topic assessment process met the identified standards and their associated requirements (see table 3 for our scoring methodology).

Table 3: GAO Scoring Methodology

Met	A standard was scored as met if all the associated requirements were considered or included in the topic assessment process.
Mostly met	A standard was scored as mostly met if a majority of the associated requirements were considered or included in the topic assessment process.
Somewhat met	A standard was scored as somewhat met if a majority of the associated requirements were considered or included in the topic assessment process and were rated as somewhat met, or if at least half or a majority of the requirements were scored as somewhat met and a mix of scores.
Not met	A standard was scored as not met if none of the associated requirements were considered or included in the topic assessment process. In cases where all but one requirement was scored as not met and one was scored as somewhat met, we rated the standard as not met.

Source: GAO. | GAO-24-106190

If there were differences between the two analysts' scores for a standard, a meeting was held to reconcile the differences and establish an overall rating. When we found instances where the topic assessment process somewhat met or did not meet a standard, we met with the SIOO and DOD oversight intelligence office staff to obtain their perspectives on the possible reasons for the omission.

For objective three, we reviewed the consolidated quarterly intelligence oversight reports submitted on behalf of the SIOO by the intelligence oversight office to the President's Intelligence Oversight Board from calendar year 2017 through the second quarter of 2023. We determined if each component submitted a quarterly report to the SIOO and whether the intelligence oversight office, in turn, submitted a consolidated report within the time frames required by DOD Directive 5148.13.

To support work across all our objectives, we interviewed, and where appropriate, obtained documentation from officials from a representative sample of 15 components under the DOD intelligence office's purview:⁵

1. Joint Staff
2. U.S. Army
3. U.S. Space Force
4. National Guard Bureau
5. Defense Intelligence Agency
6. National Reconnaissance Office
7. National Security Agency
8. U.S. Central Command
9. U.S. Cyber Command
10. U.S. Indo-Pacific Command
11. U.S. Northern Command
12. U.S. Space Command
13. U.S. Special Operations Command
14. Defense Counterintelligence and Security Agency
15. Defense Advanced Research Projects Agency

⁵According to SIOO, 26 components are under their purview.

To obtain a representative sample, we used the following criteria to select components:

- component type (military service, defense intelligence agency, combatant command, defense agency and field activity, and command joint staff)
- components previously inspected by the DOD intelligence oversight office
- components expected to be part of the topic assessment process
- components that conduct intelligence or intelligence-related activities more likely to affect U.S. persons
- number of significant or highly sensitive matters

We also met with other offices throughout DOD and other agencies that had either intelligence oversight responsibilities or relationships with DOD's intelligence oversight office:

- Office of the Under Secretary of Defense for Policy
- Office of the Under Secretary of Defense for Intelligence and Security
- Office of the Under Secretary of Defense for Research and Engineering
- DOD Chief Digital and Artificial Intelligence Office
- DOD Office of Inspector General
- President's Intelligence Oversight Board
- Office of the Director of National Intelligence

In addition, we attended a 1-day training class for component intelligence oversight officers sponsored by the Defense Intelligence Agency. The class focused on how to implement the procedures listed in DOD Manual 5240.01 for conducting authorized intelligence activities in a manner that protects the constitutional and legal rights and the privacy and civil liberties of U.S. persons.

We conducted this performance audit from August 2022 to February 2024 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

**Appendix I: Objectives, Scope, and
Methodology**

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: DOD Intelligence Oversight Office Inspections in Calendar Years 2017–2022

The DOD intelligence oversight office conducted 25 inspections in calendar years 2017 through 2022, as shown in table 4.

Table 4: Components Inspected by Department of Defense’s (DOD) Intelligence Oversight Office, Calendar Years 2017–2022

Calendar year completed	Component
2017	<ul style="list-style-type: none"> National Guard Bureau U.S. Pacific Command U.S. Southern Command U.S. Central Command National Security Agency Defense Intelligence Agency
2018	<ul style="list-style-type: none"> Joint Staff U.S. Army U.S. Navy U.S. European Command Defense Threat Reduction Agency U.S. Special Operations Command National Geospatial-Intelligence Agency National Reconnaissance Office
2019	<ul style="list-style-type: none"> U.S. Africa Command U.S. Marine Corps U.S. Cyber Command U.S. Air Force U.S. Strategic Command U.S. Transportation Command
2020	<ul style="list-style-type: none"> National Guard Bureau U.S. Northern Command
2021	<ul style="list-style-type: none"> Defense sensitive activities^a
2022	<ul style="list-style-type: none"> National Security Agency U.S. Central Command

Source: DOD Intelligence Oversight Office. | GAO-24-106190

^aDOD defines defense sensitive activities as operations, actions, activities, or programs that, if compromised, could have enduring adverse effects on U.S. foreign policy, DOD activities, or military operations, or cause significant embarrassment to the U.S., its allies, or DOD. These are generally handled through special access, compartmented, or other sensitive control mechanisms. DOD Directive 5143.01, *Under Secretary of Defense for Intelligence and Security (USD(I&S))*, Oct. 24, 2014, Incorporating Change 2, April 6, 2020.

Appendix III: DOD Intelligence Oversight Office's Staff Assistance Visits in Calendar Years 2017–2022

The DOD intelligence oversight office conducted 11 staff assistance visits in calendar years 2017 through 2022, as shown in table 5.

Table 5: Staff Assistance Visits Provided by DOD Intelligence Oversight Office, Calendar Years 2017–2022

Calendar year completed	Element or component
2017	None
2018	None
2019	Defense Counterintelligence and Security Agency
2020	Defense Threat Reduction Agency U.S. Space Command
2021	U.S. Northern Command Defense Intelligence Agency U.S. Army
2022	U.S. Navy U.S. Army U.S. Strategic Command U.S. Air Force U.S. Special Operations Command

Source: DOD Intelligence Oversight Office. | GAO-24-106190

Appendix IV: GAO's Assessment of the Department of Defense's Intelligence Oversight Office's Topic Assessments

Table 6 shows the 22 standards that we identified and our detailed assessment of the extent to which the DOD intelligence oversight office's topic assessment process met these standards.

Table 6: GAO's Detailed Assessment of Department of Defense's (DOD) Intelligence Oversight Office's Topic Assessment Process

Category and standard	Standard description	GAO assessment
Quality control processes	This category of standard ensures that inspectors and inspection organizations are following appropriate and defined standards and applicable legal and regulatory requirements.	
1. System of quality control	Inspection organizations should implement a system of quality control that provides the inspection organization with reasonable assurance that the organization and its personnel follow organizational standards when conducting inspections. The quality control system should include, among other things, internal monitoring procedures and processes for internal reviews or external/peer reviews that can provide management with reasonable assurance that quality control systems are suitably designed and operating effectively.	Somewhat met Processes for the quality control of inspections exist that are being used to the extent possible for the topic assessments. However, we did not find evidence that the quality control system includes monitoring procedures or a process for internal or external or peer reviews. Additionally, the DOD intelligence oversight office is in the process of establishing clear policies and procedures for conducting the topic assessments.
2. Supervision and leadership	Inspection organizations must provide supervision over the inspection work performed. Supervisors help ensure that the inspection is adequately planned; inspection plan is followed; inspection objectives are met; and findings, conclusions, and recommendations resulting from the inspection are adequately supported by the evidence. Additionally, the organization should ensure that policies and procedures on leadership responsibilities for quality control are defined and communicated. Appropriate policies and communications encourage a culture that recognizes that quality is essential in conducting inspections and that organization leadership is ultimately responsible for the system of quality control.	Mostly met The DOD intelligence oversight office has assigned supervisors to each topic assessment. Supervisors are providing regular updates to office leadership regarding accomplishment of assessment objectives, potential recommendations, and assessment timelines. However, we did not find evidence that policies and procedures on leadership responsibilities for quality control were defined and communicated.
Independence processes	This standard ensures that inspectors, inspection organizations, and their reports are impartial and without bias in both fact and appearance. Inspectors should assess the significance of possible threats and apply safeguards as necessary.	

**Appendix IV: GAO's Assessment of the
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Category and standard	Standard description	GAO assessment
3. System to evaluate threats to independence in appearance and fact	Inspection organizations must be independent, both in fact and in appearance, in matters relating to inspection work. Independence of mind is the state of mind that permits the conduct of an engagement without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism. Independence of appearance is the absence of circumstances that would cause a reasonable and informed third party to reasonably conclude that the integrity, objectivity, or professional skepticism of an audit organization or member of the engagement team had been compromised.	Mostly met The DOD intelligence oversight office is independent in both appearance and fact of the reviewed agencies in the topic assessments. However, there is no formal attestation of independence for assessment team staff to ensure independent in appearance has been considered.
4. System to evaluate and document threats to independence	Inspection organizations should provide general requirements and guidance for ensuring independence, and requirements for and guidance on a conceptual framework for making independence determinations based on facts and circumstances that are often unique to specific environments.	Somewhat met The Assistant Secretary of Defense for Privacy, Civil Liberties, and Transparency has a designated Ethics Officer to whom employees can report threats to independence. However, we did not see evidence of a process for evaluating significance of threats to independence. In addition, there was no documentation that assessment team members were asked about and affirmed their independence.
Competence processes	This standard ensures that the personnel conducting an inspection collectively have the knowledge, skills, abilities, and experience necessary to conduct the inspection. Competence is the knowledge, skills, and abilities necessary to perform inspection work and make sound professional judgments.	
5. Collective possession of technical knowledge and skills to address objectives	Competence includes possessing the technical knowledge and skills necessary for the assigned role and the type of work done to address the work's objectives. Inspectors assigned to perform an inspection must collectively possess the professional competency to address the inspection objectives and perform the inspection. It may sometimes be appropriate to use the services of a subject matter expert to ensure the inspection topic is competently reviewed.	Mostly met Topic assessment supervisors are General Service-15's experienced in conducting intelligence oversight inspections and subject matter experts augment the assessment teams. However, none of the assessment team members has experience in conducting topic assessments.

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Category and standard	Standard description	GAO assessment
6. Management of human resources	The inspection organization should establish policies and procedures for human resources designed to provide the organization with reasonable assurance that it has personnel with the competence to conduct work in accordance with professional standards and applicable legal and regulatory requirements. Organizations should have a process for recruitment, hiring, continuous development, assignment, and evaluation of personnel so that the workforce has the essential knowledge, skills, and abilities necessary to conduct the engagement. Inspection organizations should determine if training programs and other professional development activities that are appropriate for inspectors and staff to maintain competence.	Somewhat met DOD intelligence oversight office leaderships supports staff professional development through continuing professional education and development opportunities. However, the office's hiring or recruitment plan does not contain requirements for staff to have experience relevant to conducting evaluative reporting or research methodologies.
Planning processes This category of standard ensures that inspectors give attention to the selection of an inspection's subject matter and the preparation necessary to conduct each inspection. Adequate planning helps ensure that inspectors appropriately research inspection topics, ensure that inspection objectives are clear and adjusted, as appropriate, as the work proceeds.		
7. Assessment of audit risk	The inspection organization should assess risk. Risk is the possibility that the findings, conclusions, recommendations of an inspection may be improper or incomplete because of factors such as evidence that is not sufficient or appropriate, or an inadequate inspection process, among other things. Factors affecting project risk include the time frames, complexity, or sensitivity of the work; adequacy of the evaluated entity's systems and processes for preventing and detecting inconsistencies, significant errors; and access to records. In planning the assessment, teams should assess significance and project risk routinely and determine what an acceptable level is.	Somewhat met The intelligence topics of the topic assessments are the result of risk assessment process that considered Secretary of Defense priorities and intelligence component high-risk areas. However, we found no evidence in the topic assessment planning documentation that assessment teams assessed risk and significance or that they planned the assessments to reduce risk to an acceptably low level.
8. Document assessment plan	Inspectors must prepare a written inspection plan for each inspection that includes the objective(s), scope, and methodology. Inspectors must adequately plan the work necessary to address the objectives and should update the plan, as necessary, to reflect any significant changes to the plan made during the inspection. Inspectors should consider including specific criteria, inspection milestones, and potential risks or limitations to completing the inspection in the inspection plan or other inspection planning documents.	Mostly met Topic assessment announcement letters provide purpose, objectives, scope, initial background questions, and data call for assessment. Assessment progress reports provide purpose, coordination, essential planning, upcoming tasks, and timelines. Assessment teams routinely update the interim progress reports with tasks remaining and provide update briefings to the Senior Intelligence Oversight Official. However, no methodology for conducting the assessments and analyzing the data gathered was present in the assessment documentation.

**Appendix IV: GAO’s Assessment of the
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Category and standard	Standard description	GAO assessment
9. Coordination	Inspectors must coordinate proposed inspections with appropriate organizations as determined by the inspection organization. Inspectors should appropriately communicate information about the process and the nature of the inspection to the various parties involved in the inspection.	Met The interim progress reports for the topic assessments identify coordination with agencies and stakeholders. The assessment teams regularly updated progress reports and communicated them to the DOD intelligence oversight office leadership, stakeholders, and assessment team members.
10. Topic selection and scope	Inspection organizations must have a basis or rationale for the selection of inspection topics. Inspection organizations should consider the effect of the review, significance of potential outcomes, timeliness, and resources necessary to conduct the inspection, when selecting an inspection topic.	Met The DOD intelligence oversight office used a risk-based process for selecting the topic assessments. In addition, the announcement letters for the assessments identify the authority, purpose, and topic of the assessment.
Research processes	This category of standards describes the requirements for conducting fieldwork during an assessment and establishing an overall approach for inspectors to apply in planning and performing an assessment to obtain sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions based on the assessment objectives.	
11. Conduct preliminary research	Inspectors must research the operation, program, policy, or entity to be inspected. Inspectors should use the results of research to determine the objectives and scope of the inspection. Inspectors should also determine and document whether internal control is significant to the audit objectives.	Mostly met The announcement letters for the topic assessments requested documentation and background information from the assessed agencies. In addition, the interim progress reports provide the objectives, relevant laws, and DOD regulations governing the assessments. However, we found no evidence that the assessment teams considered or documented internal controls.
12. Identify suitable and appropriate criteria	Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. Inspectors must identify the criteria where applicable to the operation, program, policy, or entity being inspected, as appropriate, to meet the inspection objectives. Examples of criteria may include laws and regulations applicable to the operation of the program or activity; goals, policies, and procedures established by officials of the program or activity; or technically developed standards or norms.	Met The announcement letters and interim progress reports for the topic assessments identify the laws, DOD regulations, and Secretary of Defense guidance that the assessment teams will use to assess components’ compliance and activities.
Evidence processes	This category of standard ensures that evidence collected and analyzed is focused on the inspection objectives and supports the findings, conclusions, and recommendations. Inspectors must collect and analyze evidence sufficient and appropriate to provide a reasonable basis for addressing the audit objectives and supporting their findings and conclusions. Evidence can be related to operation, program, policy, or entity being inspected.	

**Appendix IV: GAO's Assessment of the
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Category and standard	Standard description	GAO assessment
13. Identify sources of evidence and methodology for analysis of evidence	Inspectors should identify potential sources of information that they could use as evidence. Inspectors should perform and document an overall assessment of the collective evidence used to support findings and conclusions, including the results of any specific assessments performed to conclude on the validity and reliability of specific evidence. The methodologies used to gather and analyze evidence should ensure that the information obtained is sufficient and appropriate to meet inspection objectives and should be clearly documented.	Mostly met For each assessment, the team made an initial determination regarding what information, documentation, and other types of evidence was needed prior to issuing the notification memorandums. Requests for this information were included in the notification letters for the topic assessments, such as sources of information, requests for documentation and background information, and requests for interview dates. In addition, assessment teams requested additional information during or after site visits as needed. However, it was unclear what, if any, methodology was used to analyze evidence after it had been gathered.
14. Evidence sufficiency	Sufficiency is a measure of the quantity of evidence used to support the findings and conclusions related to the inspection objectives. Inspectors should use professional judgment on methods to analyze and interpret evidence to assess its sufficiency. The greater the assessment risk, the greater the quantity and quality of evidence required.	Met According to DOD intelligence oversight staff, both assessment teams regularly assessed the sufficiency of information collected and followed up with components as needed. For example, both the counterdrug and the collateral telemetry data teams met with component personnel from previously visited sites to obtain additional information and clarification. The assessment teams have also followed up with components regarding the steps components were taking concerning compliance matters found during visits.
15. Evidence appropriateness	Appropriateness is the measure of the quality of evidence used to address the inspection objectives and support the findings and conclusions. Appropriate evidence is determined by its relevance, validity, and reliability. Relevance refers to the extent to which evidence has a logical relationship with, and importance to, the inspection objectives or issues being addressed. Validity refers to the extent to which evidence is a meaningful or reasonable basis for measuring what is being evaluated. Reliability refers to the consistency of results when information is measured or tested and includes the concepts of being verifiable or supported.	Met According to DOD intelligence oversight office staff, each assessment team requested additional information or clarification as needed. Teams assessed whether the documentation or other information provided by components was within scope and accurate. For example, prior to site visits, one component provided documentation that appeared non-responsive and outside of scope of the collateral telemetry data assessment. The assessment team engaged with that component to ascertain whether the documents were responsive. In another instance, the collateral telemetry data assessment team was provided information from a component that appeared inconsistent with information the team had learned through its own preparation for the site visit. The assessment team sought to understand the differences and the rationale for the component's response to ensure accuracy. Additionally, the counterdrug team would meet daily to discuss the conclusions the evidence was supporting.

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Category and standard	Standard description	GAO assessment
16. Evidence documentation	An accurate inspection report is supported by sufficient, appropriate evidence with key facts, figures, and findings being traceable to the evidence. Inspectors should appropriately retain, and logically present evidence and any analysis completed in inspection documentation. Inspectors should describe sources of evidence and analysis conducted on evidence in the inspection documentation with sufficient detail.	Mostly met According to DOD intelligence oversight office staff, documents provided by components in response to the data calls, notes from site visits, relevant correspondence, and other documents or evidence are organized and stored in electronic folders. Assessment teams plan to maintain these records for future reference and to respond to questions from senior DOD leadership and Congress as appropriate. However, we found no evidence of the existence of policies for records retention of evidence, analysis, and findings.
Reporting processes	This category of standard ensures the clear communication of inspection results to those charged with governance, appropriate officials of the inspected entity, other officials charged with oversight of the inspected entity, and, when appropriate, the general public. Inspection reports present factual data accurately, fairly, and objectively, and present findings, conclusions, and recommendations in a persuasive manner. Reporting should be timely, complete, accurate, objective, convincing, clear, and concise.	
17. Report format and content (objectives, scope, and methodology)	In all inspection reports, inspectors must include the objective(s), scope, and methodology of the inspection; and the inspection results, including findings, conclusions, and recommendations, as appropriate. Inspectors should report results of inspection work using the most appropriate medium (e.g., either in writing or in some other retrievable form). The users' needs will influence the form of the audit report. Different forms of audit reports include written reports, letters, briefing slides, or other presentation materials.	Mostly met Assessment teams were still drafting their reports during our review. However, DOD intelligence oversight office staff provided an outline to guide the presentation for each written product for the assessment. They will include an executive summary with objectives and scope. An appendix will also be included detailing the scope and methodology. However, it is unclear the extent to which the assessments will discuss any limitations associated with the methodology, observations, or conclusions of the reports.
18. Report findings (to include condition, criteria, cause, and effect), conclusions, and recommendations	Inspection reporting frequently is structured in terms of findings, conclusions, and recommendations. Inspectors must base report findings, conclusions, and recommendations on the evidence collected and the analysis conducted during the inspection. Reports must include enough information to allow a reasonable person to sustain findings, conclusions, and recommendations. Inspection organizations must address any recommendations made in a report to the appropriate officials who have the authority to act on them.	Somewhat met Assessment teams were still drafting their reports during our review. However, DOD intelligence oversight office officials provided an outline to guide each written product for the assessment. They will include an executive summary and a report with background, observations, conclusions, and recommendations. However, it is unclear the extent to which the assessments will include condition, criteria, cause, and effect. In addition, it is unclear the extent to which the assessments will provide an accurate, objective, complete, convincing, clear, and concise narrative and if any recommendations will provide clear corrective actions.

**Appendix IV: GAO's Assessment of the
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Category and standard	Standard description	GAO assessment
19. Response from assessed agencies	Inspectors should obtain and report the views of responsible officials of the inspected concerning the findings, conclusions, and recommendations in the audit report, as well as any planned corrective actions. For each recommendation, inspection organizations must solicit written agreement or disagreement and planned corrective actions to the report recommendations from management officials of the assessed programs.	Somewhat met The DOD intelligence oversight office changed its practice and will no longer be sharing draft reports with the components that were a part of the assessment. However, according to office staff, both assessment teams have engaged with components before and after the site visits as needed and components were made aware of any specific concerns assessment teams had with their activities. However, there may be value in soliciting the views of components conducting the intelligence activities that will be affected by policy changes resulting from the topic assessment findings. Additionally, it is unknown if agency comments will be included in the final reports.
20. Report distribution	Inspection reports must be distributed to the appropriate officials responsible for acting on the findings and recommendations. Any recommendations made in a report must be addressed to the appropriate officials who have the authority to act on them. The timeliness of a report issuance is an important reporting goal for inspection organizations, as the evidence provided in the report is more helpful if it is current.	Mostly met According to DOD intelligence oversight office staff, decisions regarding which components will receive a given report will be decided on a case-by-case basis. For example, the counterdrug assessment report will most likely be provided to the office of the Under Secretary of Defense for Intelligence and Security and office of the Under Secretary of Defense for Policy as the policy owners. However, it was unclear what DOD and component officials would be included in the final list of assessment report recipients. In terms of timeliness, according to office staff, both reports have experienced minor delays in the drafting process as this is the first time this type of report has been written, but that steady progress was being made.
Follow-up processes	This category of standard ensures that recommendation follow-up is a shared responsibility between the inspection organization and management officials of the inspected entity. Corrective action taken by management is essential to improving the effectiveness and efficiency of government operations. The inspection organization should review the inspected entity's responses to each recommendation, communicate approval of the planned course of action to resolve recommendations, and monitor the progress of implementing corrective actions.	
21. Review assessed agency(s) plans for corrective action or to address recommendations	The inspection organization should review the inspected entity's responses to each recommendation. The inspected entity's planned corrective actions should satisfy the intent of the recommendation. The inspection organization should communicate its agreement or disagreement of the planned corrective actions with the inspected entity.	This part of the processes is still ongoing. As such, we did not assign a rating to these standards.

**Appendix IV: GAO's Assessment of the
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Category and standard	Standard description	GAO assessment
22. Process to communicate with the assessed agencies and assess the status of corrective actions to address findings and recommendations.	An inspection organization must monitor inspected entities' progress toward implementation of recommendations. Inspection organizations should coordinate with management officials of the inspected agency and review relevant evidence to monitor the status of corrective actions to address the recommendations.	This part of the processes is still ongoing. As such, we did not assign a rating to these standards.

Source: GAO analysis of Department of Defense (DOD) documents and interviews with DOD officials. | GAO-24-106190

Appendix V: Comments from the Department of Defense



**OFFICE OF THE ASSISTANT TO THE SECRETARY OF DEFENSE FOR
PRIVACY, CIVIL LIBERTIES, AND TRANSPARENCY**

1155 DEFENSE PENTAGON
WASHINGTON, DC 20301-1155

January 23, 2024

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

Dear Mr. Czyz,

This is the Department of Defense (DoD) response to the GAO Draft Report GAO-24-106190, "DOD INTELLIGENCE: Actions Needed to Strengthen Program Oversight and Manage Risks," dated December 18, 2023 (GAO Code 106190).

Attached is DoD's response to the subject report. My point of contact is Mr. John P. Holland who can be reached at john.p.holland10.civ@mail.mil and phone (571) 243-6136.

Sincerely,

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Mark D. Dupont
Principal Deputy and
Senior Intelligence Oversight Official

Enclosure:
As stated

**GAO DRAFT REPORT DATED DECEMBER 18, 2023
GAO-24-106190**

**“DOD INTELLIGENCE: ACTIONS NEEDED TO STRENGTHEN PROGRAM
OVERSIGHT AND MANAGE RISK”**

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION**

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that DOD’s Senior Intelligence Oversight Official improve its inspection recommendation monitoring process.

DoD RESPONSE: DoD concurs with this recommendation. The Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency (OATSD(PCLT)) acknowledges and appreciates GAO’s concerns with how the Department has monitored previous inspection findings and recommendations. The Department agrees that there are areas for improvement in its internal processes and is addressing these challenges within existing policy frameworks that align with the various authorities exercised by the office.

OATSD(PCLT) acknowledges that improvements could be made in the processes and capabilities necessary to capture, analyze, and monitor historical data. Prior to the GAO assessment, OATSD(PCLT) had taken steps to address this challenge and recently completed the initial implementation of a singular database to manage the QIA and S/HSM reporting and remediation processes. OATSD(PCLT) has also implemented tools to standardize and automate intelligence oversight reporting, inspection and assessment results, and input from staff assistance visits and other engagements. OATSD(PCLT) is exploring data analytical tools and visualization capability to increase understanding of both historical records and current data and will leverage this capability to inform and guide the development of annual intelligence oversight plans.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense should ensure that DOD’s Senior Intelligence Oversight Official take steps to mitigate the risks of not conducting intelligence oversight inspections.

DoD RESPONSE: DoD concurs with this recommendation. DoD acknowledges that intelligence oversight inspections are a valid oversight tool and that an effective, properly focused inspection program is one mechanism to identify and mitigate risk within the program. However, intelligence oversight inspections are not the only, or even the most effective, tool for every occasion. DoD, through OATSD(PCLT), is already implementing mechanisms to mitigate risk through the transition to coordinated annual intelligence oversight plans.

**Appendix V: Comments from the Department
of Defense**

Based on input from a significant number of Senior Intelligence Officers across DoD and the available resources, OATSD(PCLT) determined that the previous inspection program, as implemented, was suboptimal and did not provide senior leaders across the Department with an effective or sufficiently agile mechanism to identify and mitigate risk. OATSD(PCLT) is currently developing the capability to tailor and execute directed inspections based on specific concerns as part of a more comprehensive and agile oversight program. Tailored inspections will be one component of a more holistic approach to intelligence oversight. As these tools mature, they will provide a more timely capability to identify and mitigate risk. OATSD(PCLT), supported Principal Staff Assistants (PSAs), and most DoD Intelligence Components agree that these mechanisms will enable more effective risk identification and mitigation.

DoD does not agree with the conclusion that fewer inspections results in fewer opportunities to identify improper activities. As articulated during the interview process, the key to identifying potentially unreported issues and otherwise mitigating risk is presence and engagement, not necessarily inspections or any other specific tool or event in and of itself. As GAO noted, OATSD(PCLT) has shifted away from a multi-year inspection-based program to more agile annual intelligence oversight plans that address cross-cutting issues and engage multiple PSAs and DoD Components. The annual plan provides greater agility and is proving to involve significantly higher numbers of engagements across DoD resulting in significantly higher and more frequent presence across the components. As was the case with the previous inspection plan, the engagements under the new plan have enabled identification of previously unreported questionable intelligence activities and policy concerns.

RECOMMENDATION 3: The GAO recommends that the Secretary of Defense should ensure that DOD's Senior Intelligence Oversight Official improves the DOD intelligence oversight office's topic assessment process by fully meeting all 22 standards that GAO identified for producing high-quality and credible reports.

DoD RESPONSE: DoD concurs, in part, with this recommendation. DoD acknowledges and appreciates GAO's concerns regarding standards. DoD is fully committed to identifying or developing appropriate standards to underpin an effective oversight program. DoD acknowledges that the 22 standards identified by GAO can be a valid reference point, but we do not concur that the standards are directly applicable to OATSD(PCLT)'s mission. DoD will explore the application of the relevant standards leveraging the 22 standards identified as well as the 17 principles identified in the GAO Green Book and the executive branch's implementation, OMB Circular No. A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," for further guidance.

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Tommy Baril (Assistant Director), Shawn Arbogast (Analyst-in-Charge), Benjamin Emmel, Eve Nealon, and Alexander Yang made significant contributions to this report. In addition, Tracy Barnes, Suzanne Kaasa, Amie Lesser, Jean McSween, Richard Powelson, and Pamela Snedden provided additional support.

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