

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

GAO-24-107281

Q&A Report to Congressional Committees

August 8, 2024

Why This Matters

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

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

Delays in DOD submitting agency comments and sensitivity/security reviews result in our issuing products later than congressionally directed or requested.

Following concerns raised about the timeliness of DOD comments and reviews and the effect on our ability to issue our reports in time to inform congressional and public debate, the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 includes a provision for us to report every 6 months over a 2-year period on the extent to which DOD submitted agency comments on and sensitivity/security reviews of our draft products in a timely manner and in accordance with our protocols.³ This report is the third in a series of four reports on this topic, covering the period of November 12, 2023, to May 10, 2024.

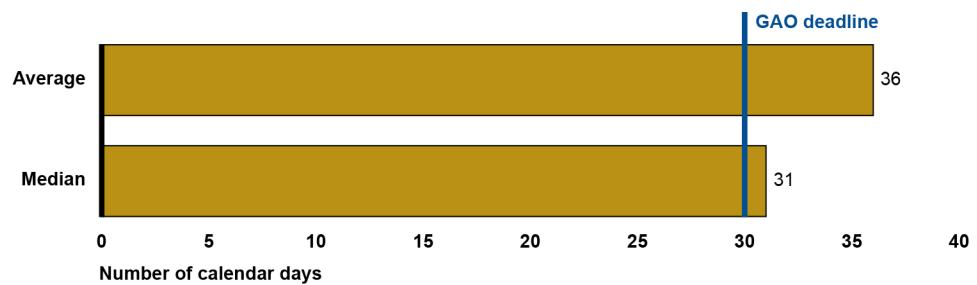
Key Takeaways

- DOD submitted about 51 percent of its agency comments, 65 percent of its sensitivity reviews, and 50 percent of its security reviews after the 30-day deadline.
- **Agency comments.** DOD took 36 days, on average, to submit agency comments. For about half of the reports, it took an additional 19 days, on average, past the deadline. In one case, DOD took 115 additional days.
- **Sensitivity/security reviews.** On average, DOD completed sensitivity reviews in 41 days and security reviews in 44 days. For one sensitivity review, DOD took 82 days, and for one security review, it took 132 days.
- **Extended deadlines.** For about half of the reports provided to DOD, we granted an extension to the original deadline for the submissions. DOD did not provide agency comments within the period of the extension for nearly 45 percent of those reports. DOD also did not provide sensitivity and security reviews within the extension period for about 46 percent and about 33 percent of those reports, respectively.
- DOD timeliness in providing agency comments and sensitivity/security reviews has generally decreased over time.

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

DOD exceeded the 30-day deadline to provide agency comments, taking an average of 36 days and a median of 31 days (see figure 1). During the period of this review, DOD provided agency comments for 85 reports.

Figure 1: Average and Median Number of Calendar Days the Department of Defense (DOD) Took to Provide Agency Comments on GAO Reports, Nov. 12, 2023–May 10, 2024



Source: GAO analysis of GAO and DOD information. | GAO-24-107281

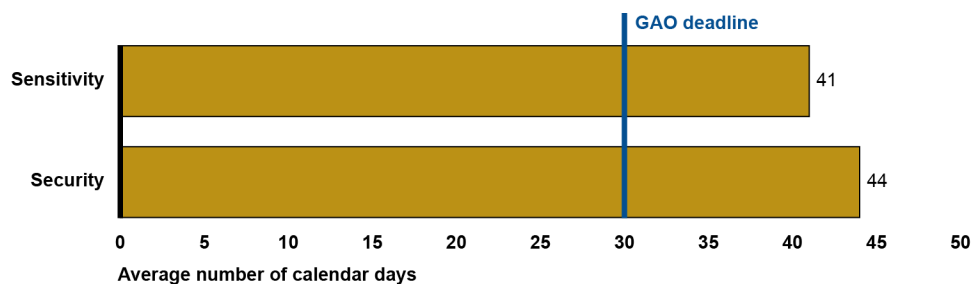
Of the 85 reports, DOD submitted comments for 43 after the 30-day deadline. For those 43 reports, DOD took 19 additional days, on average, to submit agency comments. DOD exceeded the 30-day deadline by as few as one day and as many as 115 days. For the 42 reports with agency comments submitted before or by the deadline, it took DOD an average of 21 days.

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

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

DOD generally completed its reviews after the 30-day deadline, taking an average of 41 days to complete sensitivity reviews and an average of 44 days to complete security reviews (see figure 2). During the period of this review, DOD completed reviews for 36 reports—26 requiring a sensitivity review and 10 requiring a security review.

Figure 2: Average Number of Calendar Days the Department of Defense (DOD) Took to Complete Sensitivity/Security Reviews of GAO Reports, Nov. 12, 2023–May 10, 2024



Source: GAO analysis of GAO and DOD information. | GAO-24-107281

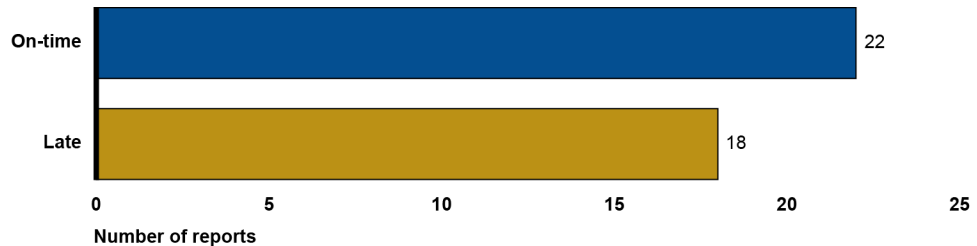
For 22 reviews—17 sensitivity reviews and 5 security reviews—DOD missed our 30-day deadline. DOD took an additional 20 and 36 days, on average, to complete these sensitivity and security reviews, respectively. For one sensitivity review, DOD took 82 days, and for one security review, it took 132 days.

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

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

Agency comment extensions. Of the 43 reports for which DOD submitted agency comments after the deadline, we granted extensions to DOD for 40. Of the 40 granted extensions, DOD provided its comments within the extension period for 22 reports, as shown in figure 3. For the 18 reports that DOD submitted comments after the new extended deadline, DOD required 15 additional days, on average. DOD also submitted comments late for five additional reports without requesting extensions.

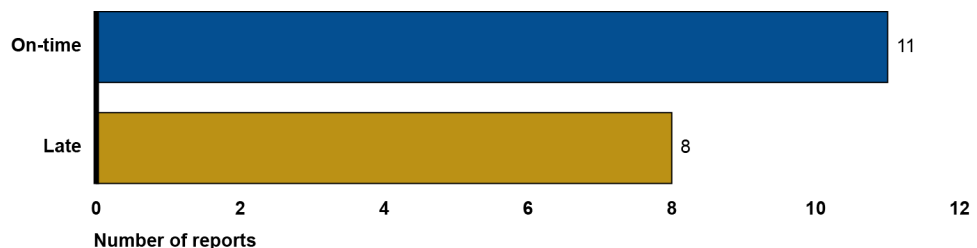
Figure 3: Number of GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Provide Agency Comments, Nov. 12, 2023–May 10, 2024



Source: GAO analysis of GAO and DOD information. | GAO-24-107281

Sensitivity/security review extensions. We granted an extension to DOD for 19 reviews—13 requiring a sensitivity review and six requiring a security review. DOD completed reviews for 11 reports (seven sensitivity and four security) within the extension period, as shown in figure 4. For the eight reports that DOD submitted reviews after the new extension deadline, DOD required 16 additional days, on average, to complete its sensitivity reviews, and 44 additional days, on average, to complete its security reviews.

Figure 4: Number of GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Complete Sensitivity/Security Reviews, Nov. 12, 2023–May 10, 2024



Source: GAO analysis of GAO and DOD information. | GAO-24-107281

See appendix II for a list of the reports for which we granted DOD an extension to submit agency comments and sensitivity/security reviews. The table also includes the number of additional days DOD took for its submissions. In some cases, DOD requested more than one extension for the same report.

How has DOD's timeliness changed?

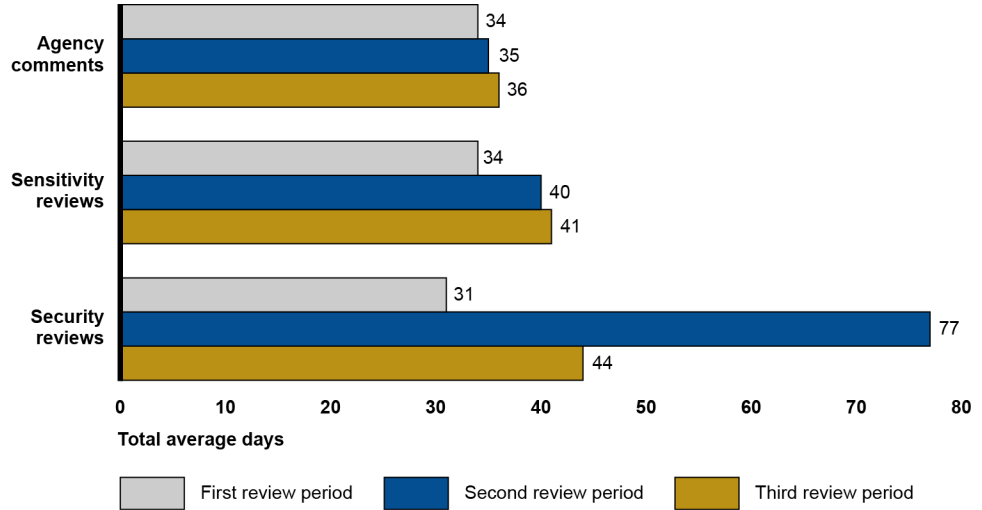
In comparing the results of our analysis of DOD's performance during this period of review with those of the first (from December 23, 2022, to May 15, 2023) and second (from May 16, 2023, to November 11, 2023) review periods, DOD timeliness in providing agency comments and sensitivity/security reviews has generally decreased over time.⁴

Days for response. On average, DOD took 36 days to provide agency comments, as compared to 35 days during the second review period and 34 days during the first review period. Similarly, DOD took 41 days on average to provide the results of sensitivity reviews, which was less timely than both the second review period (40 days) and first review period (34 days). However, regarding its security reviews for this third period of review, DOD was timelier

than during the second period of review but less timely than during the first review period.

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

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

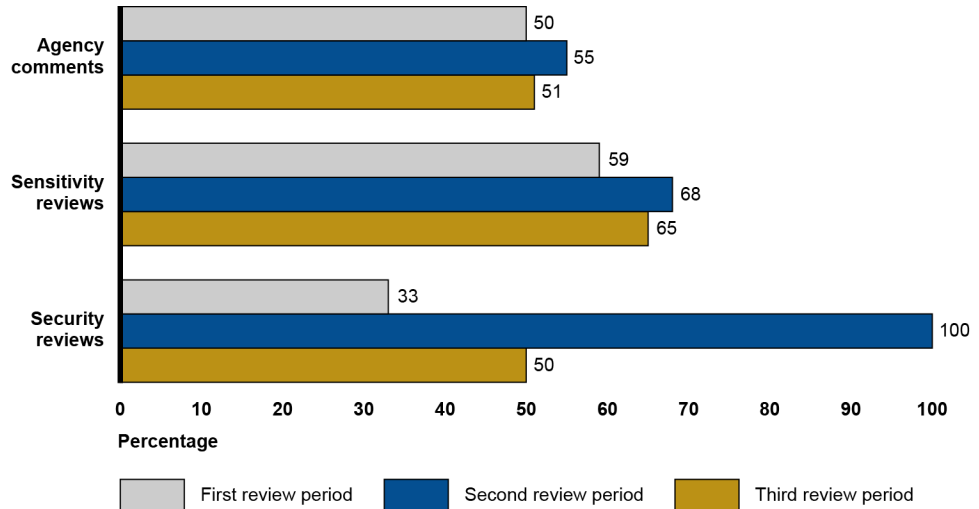


Source: GAO analysis of GAO and DOD information. | GAO-24-107281

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

Percentage of responses. The percentage of DOD's responses provided after the 30-day deadline was generally lower during this review period than during the second review period but higher than during the first, as shown in figure 6. For this third period of review, DOD took more than 30 days to provide its responses for about 51 percent of the reports submitted for agency comments, for about 65 percent of the reports submitted for sensitivity reviews, and for 50 percent of reports submitted for security reviews.

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

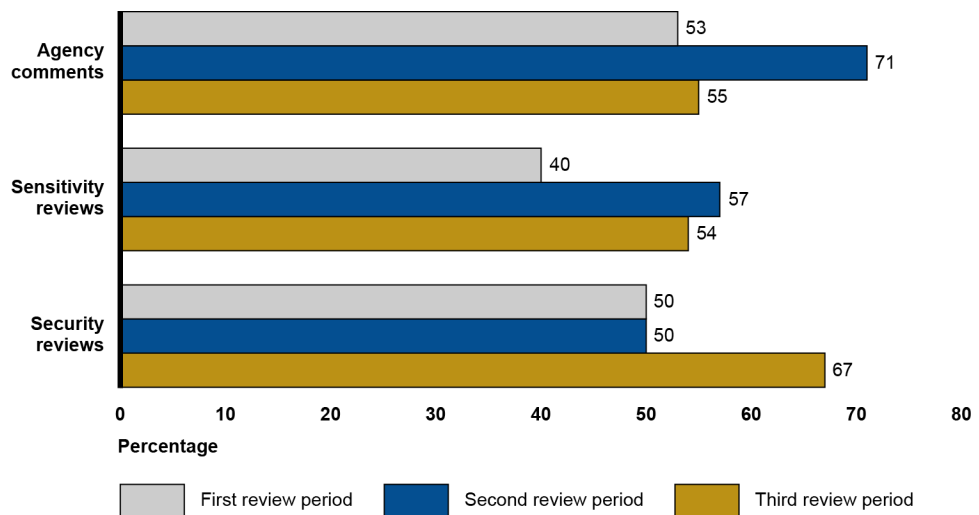


Source: GAO analysis of GAO and DOD information. | GAO-24-107281

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

Extensions granted. DOD requested more extensions during this review period than during the first and second—55 percent compared with 40 percent and 45 percent of total reports, respectively. However, DOD generally met the extension deadline more often during the second review period than during the first and third, as shown in figure 7.

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



Source: GAO analysis of GAO and DOD information. | GAO-24-107281

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

Agency Comments

We provided a draft of this report to DOD for review and comment. DOD provided written comments, which are reprinted in appendix III.

In its comments, DOD stated that it partially concurs with our conclusions, but also stated that our data did not properly represent the department's timeliness during this reporting period for two reasons. We disagree with DOD's assertions.

First, DOD stated that it was only late in providing comments on reports for which portion markings were not included by GAO on the report. We note that portion markings only pertain to draft reports needing sensitivity and security reviews. DOD provided agency comment responses after the 30-day deadline for 43 reports. Of these 43 reports that were late, 21 did not require a sensitivity or security review, and as such, we disagree with DOD's assertion. Additionally, GAO does not have original or derivative classification authority—instead, we rely upon agencies to make the final classification determinations in our drafts.⁵ However, we are in the process of developing a portion marking policy to further assist agencies as they conduct classification determinations. These tentative portion markings would be based on the sources of the information in our draft reports and may also include further annotations regarding those sources. When this step is fully implemented, the need will still remain for a thorough and unbiased evaluation by the audited agency's experts, which will continue to be critical to the proper classification of our reports and to ensure reports are not over or under classified.

Second, DOD stated that it met the new deadline for 22 reports that received an extension for agency comments, and therefore the department should be considered on-time for those reports. We disagree. While DOD did meet the extended timeline for 22 reports, it was late in meeting the original deadlines for those reports. Further, of those same reports, DOD requested multiple extensions in some cases. It would be inaccurate to consider any report granted an extension to be on-time. Based on the dates we provided reports to DOD and received responses from the department, which we confirmed with DOD officials, the department took 44 days on average to provide completed security reviews during this period.

In its comments, DOD stated that it has taken actions to address the timeliness issues of responding to agency comments, sensitivity, and security reviews. These actions include increasing DOD senior leader's awareness through portfolio reviews, knowledge sharing workshops regarding the roles and responsibilities for responding to our audits, and the development of the department's Audit Management Portfolio Dashboard, which it states was launched in January 2024. We acknowledge DOD's efforts and are similarly hopeful that the actions taken by DOD will yield improvements in its timely response to agency comments, sensitivity reviews, and security reviews in the future.

DOD also made several suggestions directed toward us. First, the department stated that we should consider providing a written version of draft recommendations for review during the exit conference.⁶ Our agency protocols, which have been coordinated with the Office of Management and Budget, state that the observations, preliminary conclusions, and potential recommendations that flow from the information collected during our audit work may be discussed at exit conferences with audited agencies but are not provided in writing at the exit conference. We follow this practice because, among other reasons, our recommendations are not finalized at the time of the exit conference but rather are informed by technical and other comments received during and following this meeting. However, we do generally discuss our planned recommendations at exit conferences and will continue to do so, as appropriate.

Second, DOD stated that we should consider including the proposed 30-day timeline for draft report review as part of the discussion at the exit conference to reach an agreement on the appropriate time needed to respond. As stated in this

report, under our agency protocols, we generally give agencies between 7 and 30 calendar days to comment on a draft product. Of note, these protocols are grounded not only in GAO policy, but also in statute, and are echoed in DOD policy.⁷ In practice, we almost always give DOD the maximum amount (i.e., 30 days) to respond to our draft reports, recognizing that DOD is a large and complex federal agency. We also note that, in addition to the 30-day agency comment period, we typically hold an exit conference with each audited agency, including DOD, to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete.

Lastly, DOD stated that we should consider adding 30 additional days to the 30-day timeline for submitting comments when a draft does not have security portion markings. As previously stated, GAO is developing a tentative portion marking process to further assist agencies as they conduct classification determinations. However, with or without tentative portion marking provided by GAO, it will be the responsibility of the audited agency to make the final classification determinations. We reiterate that according to our protocols, we generally give agencies between 7 and 30 calendar days to comment on a draft product and that these timeframes are grounded not only in GAO policy, but also in statute, and noted in DOD guidance.

How GAO Did This Study

Using an internal data system, we identified the reports for which we requested agency comments and sensitivity/security reviews from DOD and received DOD's responses from November 12, 2023, to May 10, 2024.

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

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

We compared the results of our analysis for this period of review with DOD's past performance in timeliness of submissions for agency comments and sensitivity/security reviews identified in our first and second semiannual reports on this topic.⁸

We conducted this performance audit from November 2023 to August 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.

List of Addressees

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

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

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

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

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

GAO Contact Information

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Appendix I

Table 1: GAO Reports for Which the Department of Defense (DOD) Submitted Responses Past the 30-Day Deadline, Nov. 12, 2023–May 10, 2024

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
DOD Contracting Fraud Risk Management (GAO-24-105358)	63	62	n/a
Climate Resilient Corps Flood Risk Infrastructure (GAO-24-105496)	34	n/a	n/a

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
Ship Design Practices (GAO-24-105503)	82	82	n/a
Commercial Space Transportation Safety Oversight (GAO-24-105561)	36	n/a	n/a
Agency Transfers of Personnel Vetting Determinations (GAO-24-105669)	31	31	n/a
Navy Crewing Requirements (GAO-24-105811)	62	57	n/a
Service Member Fatigue (GAO-24-105917)	55	n/a	n/a
DOD Law of War Policies (106049)	70	n/a	79
DOD Clinical Adverse Actions Against Health Care Providers (GAO-24-106107)	59	n/a	n/a
Sex-Based Discrimination in DOD Schools (GAO-24-106182)	35	n/a	n/a
Red Hill Fuel Spill Clean Up (GAO-24-106185)	65	n/a	n/a
DOD Electronic Health Record Modernization Program (GAO-24-106187)	65	n/a	n/a
Army Corps Administrative Corps Fees (GAO-24-106188)	33	n/a	n/a
DOD Senior Intelligence Oversight Official (GAO-24-106190)	36	29	n/a
R&D Funding to Foreign Entities of Concern (GAO-24-106227)	33	n/a	n/a
Civilian Harm (GAO-24-106257)	145	n/a	132
Army & Marine Multi-domain Units (106266)	80	n/a	41
DOD Behavioral Health Care Timeliness (GAO-24-106267)	36	n/a	n/a
Army Modernization of Deploying Forces (106274)	69	69	n/a
DOD Counter Narcotics & Organized Crime Efforts (GAO-24-106281)	44	36	n/a
Quantum Technologies: Defense Laboratories Should Take Steps to Improve Workforce Planning (GAO-24-106284)	48	n/a	n/a
U.S. Military Equipment Donations for Ukraine (GAO-24-106289)	49	41	n/a
Nuclear Nonproliferation: Efforts are Underway to Address Factors Affecting the International Atomic Energy Agency's Safeguards Program (GAO-24-106296)	32	n/a	n/a
Marine Corps Financial Systems Modernization Efforts (GAO-24-106313)	62	38	n/a
Missile Defense Next Generation Interceptor for FY23 Assessment (106315)	59	59	n/a
DOD Indemnification Program (GAO-24-106403)	38	38	n/a
DOD Foreign Student Vetting (GAO-24-106421)	63	47	n/a
Military Toxic Exposure Records (GAO-24-106423)	55	n/a	n/a
Space Readiness (106457)	50	n/a	44
DOD Child Care Shortages (GAO-24-106524)	40	n/a	n/a
DOD Procurement Administrative Lead Times (GAO-24-106528)	35	n/a	n/a
Cyber Threats to Critical Operations Technology Infrastructure (GAO-24-106576)	40	57	n/a

Report title and unique identifier (report number or GAO job code)	Total calendar days		
	Agency comments	Sensitivity review	Security review
DOD Sexual Harassment and Prevention Training Comparison (GAO-24-106589)	57	n/a	n/a
Army Medium Caliber Weapon System (GAO-24-106590)	56	56	n/a
Tricare Behavioral Health Parity (GAO-24-106597)	36	n/a	n/a
Ukraine Weapon Replacement Efforts by DOD (GAO-24-106649)	32	32	n/a
F-35 Affordability Assessment Update (GAO-24-106703)	37	30	n/a
DOD Space Protection Program 2023 (106739)	32	n/a	32
2024 Weapon Systems Macro Analysis (GAO-24-106831)	42	42	n/a
DOD Critical Operating & Support Cost Growth (106897)	51	53	n/a
F-35 Joint Strike Fighter 2024 (GAO-24-106909)	45	45	n/a
DOD Agency Comment/Review Delays (Report 2 of 4) (GAO-24-106928)	38	n/a	n/a
Small Business R&D Venture (2023) (GAO-24-107004)	31	n/a	n/a
Total average days	50	48	66

Legend: n/a = not applicable

Source: GAO analysis of GAO and Department of Defense (DOD) information. | GAO-24-107281

Note: Reports that are classified or not yet issued as of May 10, 2024, are identified by a GAO job code.

Appendix II

Table 2: GAO Reports for Which the Department of Defense (DOD) Was Granted an Extension to Submit Responses, Nov. 12, 2023–May 10, 2024

Report title and unique identifier (report number or GAO job code)	Did DOD meet new, extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency Comments	Sensitivity Review	Security Review
DOD Contracting Fraud Risk Management (GAO-24-105358)	No	23	22	n/a
Climate Resilient Corps Flood Risk Infrastructure (GAO-24-105496)	Yes	n/a	n/a	n/a
Ship Design Practices (GAO-24-105503)	No	24	24	n/a
Commercial Space Transportation Safety Oversight (GAO-24-105561)	Yes	n/a	n/a	n/a
Navy Crewing Requirements (GAO-24-105811)	No	15	10	n/a
Service Member Fatigue (GAO-24-105917)	No	5	n/a	n/a
DOD Law of War Policies (106049)	No	6	n/a	15
DOD Clinical Adverse Actions Against Health Care Providers (GAO-24-106107)	Yes	n/a	n/a	n/a
Sex-Based Discrimination in DOD Schools (GAO-24-106182)	Yes	n/a	n/a	n/a
Red Hill Fuel Spill Clean Up (GAO-24-106185)	No	11	n/a	n/a
DOD Electronic Health Record Modernization Program (GAO-24-106187)	No	20	n/a	n/a
Army Corps Administrative Corps Fees (GAO-24-106188)	Yes	n/a	n/a	n/a

Report title and unique identifier (report number or GAO job code)	Did DOD meet new, extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency Comments	Sensitivity Review	Security Review
R&D Funding to Foreign Entities of Concern (GAO-24-106227)	Yes	n/a	n/a	n/a
Civilian Harm (GAO-24-106257)	No	85	n/a	72
Army & Marine Multi-domain Units (106266)	No	3	n/a	n/a
DOD Behavioral Health Care Timeliness (GAO-24-106267)	Yes	n/a	n/a	n/a
Army Modernization of Deploying Forces (106274)	No	n/a	25	n/a
DOD Counter Narcotics & Organized Crime Efforts (GAO-24-106281)	Yes	n/a	n/a	n/a
Quantum Technologies: Defense Laboratories Should Take Steps to Improve Workforce Planning (GAO-24-106284)	No	6	n/a	n/a
U.S. Military Equipment Donations for Ukraine (GAO-24-106289)	No	3	n/a	n/a
Marine Corps Financial Systems Modernization Efforts (GAO-24-106313)	Yes	n/a	n/a	n/a
Missile Defense Next Generation Interceptor for FY23 Assessment (106315)	Yes	n/a	n/a	n/a
Racial Disparity in Military Justice and Personnel Policies (GAO-24-106386)	Yes	n/a	n/a	n/a
DOD Indemnification Program (GAO-24-106403)	Yes	n/a	n/a	n/a
DOD Foreign Student Vetting (GAO-24-106421)	No	21	5	n/a
Military Toxic Exposure Records (GAO-24-106423)	Yes	n/a	n/a	n/a
Space Readiness (106457)	No	12	n/a	n/a
DOD Child Care Shortages (GAO-24-106524)	No	3	n/a	n/a
DOD Procurement Administrative Lead Times (GAO-24-106528)	Yes	n/a	n/a	n/a
Cyber Threats to Critical Operations Technology Infrastructure (GAO-24-106576)	No	3	n/a	n/a
DOD Sexual Harassment and Prevention Training Comparison (GAO-24-106589)	No	14	n/a	n/a
Army Medium Caliber Weapon System (GAO-24-106590)	Yes	n/a	n/a	n/a
Tricare Behavioral Health Parity (GAO-24-106597)	Yes	n/a	n/a	n/a
DOD Space Protection Program 2023 (106739)	Yes	n/a	n/a	n/a
2024 Weapon Systems Macro Analysis (GAO-24-106831)	Yes	n/a	n/a	n/a
DOD Critical Operating & Support Cost Growth (106897)	Yes	n/a	n/a	n/a
F-35 Joint Strike Fighter 2024 (GAO-24-106909)	No	8	8	n/a

Report title and unique identifier (report number or GAO job code)	Did DOD meet new, extension deadline? (Yes/No)	Additional days needed beyond extension deadline		
		Agency Comments	Sensitivity Review	Security Review
Small Business R&D Venture (2023) (GAO-24-107004)	Yes	n/a	n/a	n/a
Long Range Standoff Cruise Missile Replacement 2024 (107011)	Yes	n/a	n/a	n/a
B-21 Long Range Strike Family of Systems 2024 (107022)	Yes	n/a	n/a	n/a

Legend: n/a = not applicable

Source: GAO analysis of GAO and Department of Defense (DOD) information. | GAO-24-107281

Note: Reports that are classified or not yet issued as of May 10, 2024, are identified by a GAO job code.

Appendix III: Comments from the Department of Defense



OFFICE OF THE PERFORMANCE IMPROVEMENT OFFICER AND
DIRECTOR OF ADMINISTRATION AND MANAGEMENT
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WASHINGTON, DC 20301-1950

Ms. Alissa H. Czyz
Director, Defense Capabilities and Management
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Dear Ms. Czyz,

The Department of Defense (DoD) partially concurs with the Government Accountability Office's (GAO) conclusions presented in GAO-24-107281, "DOD Reviews and Responses to GAO Reports: Third Semiannual Report Examining Delays," dated June 14, 2024, the following is the DoD's formal response to be shared with congressional defense committees pursuant to section 1064 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117-263).

Identification of factors that contributed to delays reported by GAO for the period between November 12, 2023, and May 10, 2024. Generally, GAO provides the Department with 30 days to review and comment on a draft report, including conducting a sensitivity or security review. In their findings, GAO identified 85 draft reports that required a response from the Department. The GAO reported that the DoD was late responding to 43 draft reports and met the deadline for the remaining 42 draft reports. This information does not properly represent DoD's responses' timeliness during this period. First, while we know GAO is currently working on remediation for the next cycle, none of the 42 GAO draft reports DoD was late providing comments for had security portion marks. This creates enormous cost of transaction both for the organization with primary and contributing responsibility (OPR and OCR) but also for the Department's sensitivity review team. Second, DoD Primary Action Offices (PAO) must coordinate responses and inputs among various DoD components, including the Military Departments, to ensure that the Department provides the most accurate and up-to-date information, especially if these DoD Components are mentioned in the draft report.

The Department requested and was granted an extension for 40 draft reports and met the new deadline the date for 22 of them, bringing the total draft reports submitted within GAO-approved timelines to 64 out of 85, or 75.3% on time. Additionally, the GAO requested that the Department conduct 26 sensitivity and ten security reviews. On average, DoD was close to meeting GAO's 30-day deadline for draft report responses, taking only 21 days to submit agency comments and completing sensitivity reviews in 41 days, a length of time resulting from GAO submitting draft reports without security portion marks. GAO inaccurately states that DoD's average response for security reviews is 44 days.

Actions the Department has taken to address DoD Components' delays submitting comments to GAO Draft Reports. The Department has taken significant measures to address the timeliness issues reported by the GAO. In the last few months, my office has led the

development of several initiatives to increase DoD Senior Leaders' awareness and attention and continues to collaborate with their Component's staff on improving the timeliness of responding to GAO draft reports, including expediting to the extent possible sensitivity and security reviews.

Since January 2024 my office has convened "portfolio reviews" with selected DoD Components, focusing first on those with the highest number of open recommendations. These reviews have allowed senior leaders to gain a greater understanding of the status of their GAO engagements and work with us on identifying ways to improve their performance.

In pursuing our efforts to increase visibility and engagement at the highest levels of our organization, one of our most successful initiatives has been the development of the Department's Audit Management Portfolio Dashboard, launched in January 2024 and open to all DoD personnel with a CAC card. This new dashboard provides senior leaders and their staff with complete visibility over theirs and other Components' open recommendations and enabling dynamic searches by special category, status, and current PAO and CAO. Additionally, the dashboard provides senior leaders and their staff with capabilities to track due dates for their response to GAO draft reports. We remain committed to further enhancing the Department's data capabilities in the Audit Management Portfolio Dashboard to foster awareness and promote collaboration, and as a tool to drive further improvements.

Knowledge sharing is instrumental to creating a collaborative environment, and the same is true in this portfolio. The Department continues to host workshops to improve DoD Component staff's knowledge of GAO processes. The workshops have made possible the sharing of best practices and lessons learned amongst Department of Defense Audit Liaison teams. My staff works closely with these Audit Liaisons to provide support to PAO and CAO in understanding their role and gaining expertise on DoD and GAO processes essential to improving quality and timeliness of their input in general and in the timeliness of comments to GAO draft reports in particular.

DoD Suggestions for improvements GAO can make to the draft report comments' process. We are grateful for the GAO's acceptance of the Department's recommendation to portion mark reports. The Department is hopeful that the GAO's portion markings will continue to help DoD PAO and CAO action officers better understand the originating source and citations used by the GAO to develop the content of their draft reports.

To further improve the timeliness of the DoD's draft report responses and results of the sensitivity and security reviews, the Department recommends that GAO revisit its draft reports' response protocols and consider the following suggestions:

1. Provide a written version of draft recommendations for review during GAO Audit's exit conference to ensure the recommendations are clearly understood by PAO and CAO prior to receiving the GAO draft report for comment; it would also contribute to reducing the number of engagements requesting clarification once the GAO draft report is received.

2. Include the proposed 30-day timeline for draft report review as part of the exit conference discussion, to reach an agreement with PAO and CAO on the appropriate time required for formal coordination with multiple Components.
3. When a GAO draft report has no security portion marks, add an additional 30 days to the 30-day timeline for submitting comments (for a total of 60-day deadline).

The Department continues to prioritize improving the timeliness of responses to GAO draft reports and sensitivity and security review requests. We sincerely appreciate the GAO's partnership, consideration, and adoption of improvement recommendations the Department has made and continues to offer, and most of all, our close collaboration in implementing these improvements.

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



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

Endnotes

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

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

³Pub. L. No. 117-263, § 1064 (2022).

⁴GAO, *DOD Reviews and Responses to GAO Reports: First Semiannual Report Examining Delays*, [GAO-23-106583](#) (Washington, D.C.: Aug. 14, 2023) and *DOD Reviews and Responses to GAO Reports: Second Semiannual Report Examining Delays*, [GAO-24-106928](#) (Washington, D.C.: Feb. 29, 2024).

⁵We do provide a tentative overall classification marking of the draft report based on the highest classification of source material used in its development. This is to ensure the draft is treated with all necessary security precautions.

⁶The purpose of the exit conference is to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete.

⁷Section 718(b)(1) of title 31, U.S. Code, states that the Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report. Department of Defense Instruction 7650.02, *Engaging with the Government Accountability Office (GAO) on GAO Audits*, which was updated as recently as January 26, 2022, states that it is DOD policy to provide timely responses to GAO reports, in accordance with this statute.

⁸[GAO-23-106583](#) and [GAO-24-106928](#).