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Acting Comptroller General
of the United States

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July 28, 2026

The Honorable Pete Hegseth
Secretary of Defense
U.S. Department of Defense
1000 Defense Pentagon
Washington, D.C. 20301-1000

Priority Open Recommendations: Department of Defense

Dear Secretary Hegseth:

The purpose of this letter is to draw your personal attention to three areas where open recommendations to the Department should be given high priority.

In January 2026, we reported that, on a government-wide basis, 77 percent of our recommendations made 5 years ago were implemented.¹ The Department's recommendation implementation rate was 67 percent. As of July 2026, the Department has 1,567 open recommendations, including 53 priority recommendations.² Since our June 2025 letter, the Department implemented 17 priority recommendations.³ I appreciate the Department's continued commitment to addressing our recommendations, which will better position it to more effectively and efficiently achieve its warfighting mission.

We are highlighting the following areas that warrant your continued timely and focused attention:

- **Sustaining U.S. military readiness.** U.S. military readiness has been degraded over the past two decades, and the Department has not fully addressed key challenges associated with maintaining the readiness and force structure needed to execute critical missions. For example, we [recommended](#) that the Department of the Air Force better manage the transition from the Minuteman III Intercontinental Ballistic Missile (ICBM) to the Sentinel ICBM. A detailed risk management plan, personnel assessment, schedule for the completion of a critical test facility, and operational test launch plan would better position the Air Force for the transition. We also [recommended](#) the Department clearly define goals and plans for shipyard capital investment, which would improve the operational condition of shipyards and support the Navy's long-term readiness.
- **Ensuring weapon system acquisition and modernization.** To meet the Department's evolving combat needs, the National Defense Strategy and the Department's Acquisition

¹GAO, *Performance and Accountability Report, Fiscal Year 2025*, [GAO-26-900644](#) (Washington, D.C.: Jan. 29, 2026).

²GAO considers a recommendation to be a priority if, when implemented, it may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

³GAO, *Priority Open Recommendations: Department of Defense*, [GAO-25-108402](#) (Washington, D.C.: June 2, 2025). In this letter, we identified 79 priority recommendations. Since then, 17 recommendations were implemented, the priority status was removed from 16 recommendations, and we added seven new priority recommendations.

Transformation Strategy have called for revolutionary changes in how to acquire and maintain new weapon systems, leverage commercial technologies and innovations, revitalize the defense industrial base, and reform the Department's business systems and processes. Consistent with these goals, we [recommended](#) that the Department ensure that the national technology and industrial base strategy be a consolidated document and comprehensive. Such action will help all appropriate organizations work toward the same priorities, promote supply chain resiliency, and support national security objectives. We also [recommended](#) that the Department of the Navy develop guidance for acquisition programs on how to incorporate tailored weapon systems cybersecurity requirements, acceptance criteria, and verification processes into contracts. Doing so will help protect weapon systems from cyberattacks and maintain operational capabilities.

- **Improving financial management.** Although the Department's spending makes up almost half of the federal government's discretionary spending, the Department has not yet received an unmodified ("clean") department-wide financial audit opinion. Long-standing internal control weaknesses not only weaken financial management but increase opportunities for fraud against the Department's vast resources. Although the Department has taken some steps toward achieving this goal, implementing open recommendations related to strengthening its information systems, action plans, and monitoring efforts, and improving its fraud risk assessment and management processes would further efforts toward a clean financial audit opinion and fraud reduction. For example, we [recommended](#) that the Department revise its Fraud Risk Management Strategy to establish data analytics as a method for preventing, detecting, and responding to fraud. Ineffective fraud risk management compromises the financial integrity of the Department's programs and trillion-dollar annual expenditures. We also [recommended](#) that the Department develop procedures to improve how it captures and verifies the accuracy and completeness of contractor and Department asset data for the Joint Strike Fighter. Taking this action would help the Department comply with accounting standards and better support the Joint Strike Fighter.

Two of these areas—[financial management](#) and [weapon systems acquisition](#)—are also included on GAO's [High Risk List](#).⁴ Several other government-wide high risk areas have direct implications for the Department and its operations, including [strategic human capital management](#). We also identified actions the Department should take to reduce fragmentation, overlap, and duplication. For example, we reported that the Department and the Department of Veterans Affairs should evaluate agreements to share health care resources and identify more opportunities for sharing, which could help them improve access to care, and potentially save tens of millions of dollars annually. More information on our [Duplication and Cost Savings](#) work can be found on the GAO website.

A comprehensive list of open recommendations, including new priority recommendations, and information about their status can be found on the GAO website at [Recommendations Database | U.S. GAO](#). Copies of this letter are being sent to the appropriate congressional committees.⁵ This letter will also be available at [Priority Recommendations | U.S. GAO](#).

⁴This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C.: Feb. 25, 2025).

⁵We also help Congress identify congressional oversight actions that can help agencies implement priority recommendations, such as incorporating them into legislation. James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022) (codified at 31 U.S.C. § 719 note). Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on agencies' progress in implementing priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act.

We would welcome an opportunity to discuss how to address our open recommendations, as we pursue the shared goal of working to increase efficiency and effectiveness of government programs and spending. Please do not hesitate to contact me or Cathleen Berrick, Managing Director, Defense Capabilities and Management Team, at BerrickC@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this letter. Thank you for your personal attention to these important issues.

Sincerely,

//SIGNED//

Orice Williams Brown
Acting Comptroller General
of the United States

cc: The Honorable Daniel P. Driscoll, Secretary of the Army
The Honorable Hung Cao, Acting Secretary of the Navy
The Honorable Troy E. Meink, Secretary of the Air Force
The Honorable Emil Michael, Under Secretary of Defense for Research and Engineering
The Honorable Michael P. Duffey, Under Secretary of Defense for Acquisition and Sustainment
The Honorable Elbridge Colby, Under Secretary of Defense for Policy
The Honorable Michael Powers, Acting Under Secretary of Defense (Comptroller)/Chief Financial Officer
The Honorable Anthony J. Tata, Under Secretary of Defense for Personnel and Readiness
General Christopher C. LaNeve, Acting Chief of Staff of the Army
General Eric M. Smith, Commandant of the Marine Corps
Admiral Daryl Caudle, Chief of Naval Operations
General Kenneth S. Wilsbach, Chief of Staff of the Air Force
The Honorable Michael Payne, Director, Cost Assessment and Program Evaluation
The Honorable Kirsten A. Davies, Department of Defense Chief Information Officer
Robert G. Salesses, Performance Improvement Officer & Director, Administration and Management
Joseph M. Tonon, Director, Defense Counterintelligence and Security Agency
The Honorable Keith Bass, Assistant Secretary of Defense for Health Affairs
Mary Beth Morgan, Acting Director, Defense Security Cooperation Agency
Lieutenant General Heath A. Collins, Director, Missile Defense Agency
Justin T. Meyer, Executive Director, F-35 Lighting II Joint Program Office
Lieutenant General Gregory L. Masiello, Program Executive Officer, F-35 Lighting II Joint Program Office