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February 22, 2021

Congressional Committees

SERVICE ACQUISITIONS: DOD's Report to Congress Identifies Steps Taken to Improve Management, But Does Not Address Some Key Planning Issues

The Department of Defense (DOD) relies on contractors to provide a wide array of services, including support for management, information technology, and weapon systems. In fiscal year 2019, DOD obligated about \$190 billion on service acquisitions, which accounted for nearly half of DOD's total contract obligations. Our past work, however, has identified issues with DOD's management of service acquisitions, including limited visibility into DOD's future spending plans, and narrowly-scoped requirements reviews focused on individual contracts rather than a more holistic approach that comprehensively considers service requirements within and across portfolios. Since 2011, we have made 29 recommendations for improvement, 22 of which DOD has acted on to date, but seven of which remain unimplemented. In 1992, we added DOD contracting to our High-Risk List, which we update every two years to identify programs and operations that are 'high risk' due to their vulnerabilities to fraud, waste, abuse, and mismanagement, or that need transformation.¹ Since 2001, we have highlighted service acquisitions as an issue for oversight within the DOD Contract Management area.²

The Senate report on the National Defense Authorization Act for Fiscal Year 2020 included a provision for the Secretary of Defense to submit a report to the congressional defense committees on current mechanisms for overseeing defense service contracts, and for GAO to assess this report. DOD submitted its report to Congress on October 9, 2020. Our report assesses the extent to which that DOD report addresses service acquisition issues identified in our past work, particularly the 2019 High-Risk List.³

To do so, we reviewed DOD's October 2020 report to Congress, including the report's recommendations for future improvements. We also reviewed issues our past work identified with DOD's service acquisitions, including those highlighted in our 2019 High-Risk List and 11 other products issued between 2011 and 2018, and assessed the extent to which DOD's report addressed those issues. Additionally, we reviewed DOD's January 2020 instruction that governs service acquisitions and assessed the changes made to its predecessor instruction, which DOD issued in January 2016.⁴ We conducted interviews and, where appropriate, collected

¹GAO, *High-Risk Series: Defense Contract Pricing*, [HR-93-8](#) (Washington, D.C.: Dec. 1, 1992).

²GAO, *High-Risk Series: An Update*, [GAO-01-263](#) (Washington, D.C.: Jan. 1, 2001).

³GAO, *High-Risk Series: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas*, [GAO-19-157SP](#) (Washington, D.C.: Mar. 6, 2019).

⁴Department of Defense, *Defense Acquisition of Services*, DOD Instruction 5000.74, January 10, 2020; and *Defense Acquisition of Services*, DOD Instruction 5000.74, January 5, 2016.

supplementary documentation from appropriate officials within the Office of the Secretary of Defense (OSD)—including the Offices of the Chief Management Officer (CMO), the Under Secretary of Defense (Comptroller), the Under Secretary of Defense for Acquisition and Sustainment, and Cost Assessment and Program Evaluation (CAPE)—and from the military departments about DOD’s plans to improve service acquisitions.

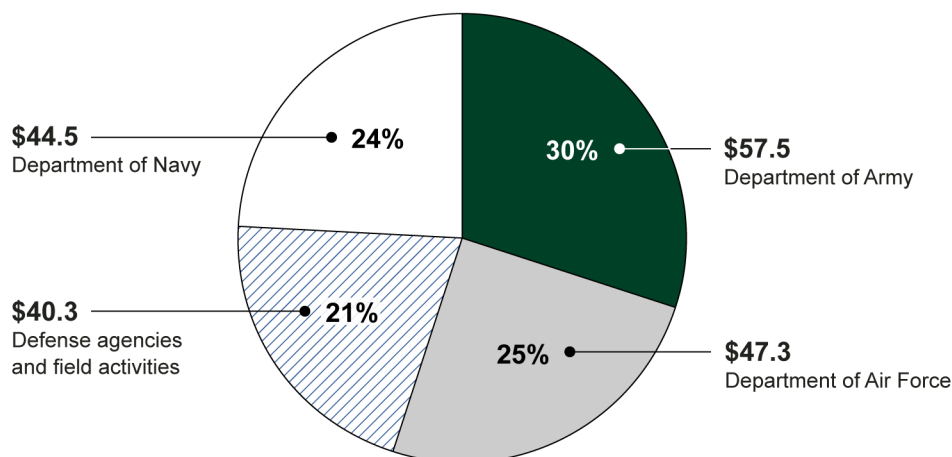
We conducted this performance audit from October 2020 to February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions 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.

Background

In fiscal year 2019, DOD obligations for service acquisitions were distributed among the three military departments, and defense agencies and field activities, as shown in figure 1.⁵

Figure 1: Department of Defense Obligations for Service Acquisitions by Military Department and Defense Agencies and Field Activities, Fiscal Year 2019

Fiscal year 2019 services obligations (in billions)



Source: GAO analysis of Federal Procurement Data System – Next Generation data. | GAO-21-267R

Note: The 27 defense agencies and field activities are defense organizations separate from the military departments. These organizations include, among others, the Defense Logistics Agency and the Missile Defense Agency.

In fiscal year 2019, DOD obligated more than \$18 billion on contracts for professional engineering and technical services, more than on any other type of contracted services. Our past work has found that professional and management support service contracts such as these frequently included services that closely support inherently governmental activities, which are defined as those activities whose nature mandates performance by government employees.⁶

⁵The 27 defense agencies and field activities are defense organizations separate from the military departments. These organizations include, among others, the Defense Logistics Agency and the Missile Defense Agency.

⁶GAO, *Managing Service Contracts: Recent Efforts to Address Associated Risks Can Be Further Enhanced*, GAO-12-87 (Washington, D.C.: Dec. 7, 2011). For the purpose of GAO-12-87, professional and management support service contracts referred to contracts categorized as “Professional, Administrative and Management Support

The use of contracts for these types of support activities increases the risk that contractors may inappropriately influence government authority, control, and accountability for decision-making. Other top services included health care, logistics, and aircraft equipment maintenance and repair.

Past Findings on DOD Service Acquisitions

Our past work has examined a wide range of topics involving DOD service acquisitions. For example:

- In February 2016, we found DOD's budget exhibits provided limited visibility into projected spending on service acquisitions because DOD is not required to include data on projected spending on contracted services beyond the current budget fiscal year. To ensure that senior leadership within OSD and the military departments are better positioned to make informed decisions regarding the volume and type of services that should be acquired over the future years defense program (FYDP), we recommended the services revise their programming guidance to collect information on how contracted services will be used to meet requirements beyond the budget year. DOD partially concurred with these recommendations. To implement one of these recommendations, the Army adjusted key guidance for fiscal years 2018 through 2022. However, as of December 2020, the Air Force and the Navy had not implemented the remaining recommendations.⁷
- In August 2017, we found DOD's Services Requirements Review Boards (SRRB) did little to support trade-off decisions within and across service portfolios or to help inform budgeting decisions. This was in part because SRRB meetings were not appropriately timed to support budget planning. The SRRBs also leveraged narrowly-focused contract review boards, which assessed individual contracts rather than taking a holistic approach that comprehensively considered service requirements within and across specific service portfolios of spending. We recommended DOD reassess the roles, responsibilities, authorities, and organizational placement of key leadership positions associated with service acquisitions and that it work to better align the SRRB process with DOD's budgeting processes. DOD concurred with both recommendations and responded to them with its January 2020 update to the instruction governing service acquisitions, as discussed later in this report.⁸
- In a series of reports from January 2011 to March 2018, we found DOD had not developed plans to use an annual inventory of contracted services to help inform workforce and budget decisions, as required by 10 U.S.C. § 2330a. Through this body of work, we made 18 recommendations, many of which have been implemented. However, DOD has not established how it intends to use the inventory information to support workforce and budget planning.⁹

Services" in the Federal Procurement Data System Product and Service Code Manual. See also FAR 2.101 for a full definition of an inherently governmental function.

⁷GAO, *DOD Service Acquisition: Improved Use of Available Data Needed to Better Manage and Forecast Service Contract Requirements*, [GAO-16-119](#) (Washington, D.C.: Feb. 18, 2016).

⁸GAO, *Defense Contracted Services: DOD Needs to Reassess Key Leadership Roles and Clarify Policies For Requirements Review Boards*, [GAO-17-482](#) (Washington, D.C.: Aug. 31, 2017).

⁹GAO, *DOD Contracted Services: Long-Standing Issues Remain about Using Inventory for Management Decisions*, [GAO-18-330](#) (Washington, D.C.: Mar. 29, 2018); *DOD Inventory of Contracted Services: Timely Decisions and*

These findings helped inform our 2019 update to the DOD service acquisitions segment of our High-Risk List. Our high-risk criteria include five elements, such as top-level attention by senior agency leaders. Table 1 summarizes our 2019 assessment of DOD’s management of service acquisitions in terms of these five criteria.

Table 1: GAO’s 2019 High-Risk Assessment of Department of Defense (DOD) Service Acquisitions

Criteria	2019 Assessment	Summary Statement
Leadership Commitment	Met	DOD had demonstrated sustained leadership commitment through efforts to revise its service acquisition instruction.
Capacity	Partially Met	DOD had an ongoing effort to update its service acquisition instruction and adjust leadership roles and responsibilities to increase leadership capacity for service acquisition reviews.
Action Plan	Not Met	DOD was assessing ways to include its projected spending on services in the future years defense program, and had taken initial steps to align the department’s service acquisition management activities with the Office of Management and Budget’s government-wide category management initiative, but did not have an action plan. ^a
Monitoring	Partially Met	DOD leaders were unable to fully assess component organizations’ progress in improving service acquisition management.
Demonstrated Progress	Partially Met	DOD had taken important steps to improve service acquisition management and oversight, but work remained.

Source: [GAO-19-157SP](#). | GAO-21-267R

^aThe government-wide category management initiative is led by the Office of Management and Budget, and is intended to reorganize government spending around fewer, larger contracts to better leverage the government’s purchasing power and buy more like a single enterprise.

Our 2021 High-Risk List will be issued in early 2021.

DOD Report Describes Steps Taken and Actions Needed, But Does Not Address Some Key Planning Issues

DOD’s October 2020 report discusses the actions DOD has taken, or intends to take, to improve its management of service acquisitions, including actions to address many of the issues we have identified in our past work. For example, DOD’s report describes efforts to better manage requirements for service acquisitions and to collect data to populate the department’s inventory

Further Actions Needed to Address Long-Standing Issues, [GAO-17-17](#) (Washington, D.C.: Oct. 31, 2016); *DOD Inventory of Contracted Services: Actions Needed to Help Ensure Inventory Data Are Complete and Accurate*, [GAO-16-46](#) (Washington, D.C.: Nov. 18, 2015); *Defense Contractors: Additional Actions Needed to Facilitate the Use of DOD’s Inventory of Contracted Services*, [GAO-15-88](#) (Washington, D.C.: Nov. 19, 2014); *Defense Acquisitions: Continued Management Attention Needed to Enhance Use and Review of DOD’s Inventory of Contracted Services*, [GAO-13-491](#) (Washington, D.C.: May 23, 2013); *Defense Acquisitions: Further Actions Needed to Improve Accountability for DOD’s Inventory of Contracted Services*, [GAO-12-357](#) (Washington, D.C.: Apr. 6, 2012); and *Defense Acquisitions: Further Action Needed to Better Implement Requirements for Conducting Inventory of Service Contract Activities*, [GAO-11-192](#) (Washington, D.C.: Jan. 14, 2011).

of contracted services. However, DOD's report does not address our open 2016 recommendations intended to better position DOD to make informed decisions regarding the volume and type of services that should be acquired over the FYDP.

DOD Report Describes Revised Processes for Reviewing Service Acquisition Requirements Using SRRBs and Category Management

DOD's October 2020 report elaborates on changes implemented in the January 2020 update to its service acquisition instruction. Among other changes, the updates include new procedures for SRRBs, stating that they should occur as early in the acquisition process as practical, and that they should be separate from more narrowly-focused contract review boards.¹⁰ The instruction also establishes that DOD components should use SRRBs for service acquisitions with an estimated total value of \$10 million or more. DOD's report also describes (1) the relationship between SRRBs and budget trade-offs, and (2) how acquisition leaders should collaborate with category management leaders. DOD's report states that the department's components are now using SRRB-approved requirements in their budget planning processes.

With regard to leadership roles, DOD's updated service acquisition instruction modified and clarified the titles, roles, and responsibilities of leadership positions involved in service acquisitions to more clearly reflect category management principles.

- The instruction introduced the Component Portfolio Manager position, with responsibility for coordinating the acquisition of a specific category of services consistent with OMB's guidance on category management. Examples of these categories include professional services, medical, and transportation and logistics.
- Two positions identified in the January 2016 version of the service acquisition instruction—the Functional Domain Expert and the Component Level Lead—were eliminated in the January 2020 version.
- The instruction provided additional clarification on the Functional Services Manager position responsible for developing, coordinating, and resourcing a particular service requirement through the acquisition process. For example, the instruction explicitly stated that Functional Services Managers should consider the business approach, technology development, and performance metrics, among other things.
- The Senior Services Manager position, with responsibility for management and oversight of service acquisitions conducted at each component, was clarified, but not substantially changed, in the updated instruction. For example, the instruction added that Senior Services Managers should work with key stakeholders within their components when meeting their responsibilities.

DOD's report describes the relationship between service acquisition management and category management, stating that Component Portfolio Managers are helping Functional Services Managers form acquisition strategies by analyzing past spending data and applying strategic sourcing and other category management best practices. One example of a category management best practice is using contracts OMB has designated as best-in-class.

DOD's October 2020 report identifies data collection and analysis challenges hindering implementation of category management principles. The Federal Procurement Data System - Next Generation (FPDS-NG) was the government's central repository for contracting data; in

¹⁰DOD Instruction 5000.74, Defense Acquisition of Services, January 10, 2020.

October 2020, FPDS-NG was integrated into the government-wide System for Award Management (SAM). DOD's report states that OMB's federal category management program bases much of its analysis on FPDS-NG data, but that it is of limited utility for detailed planning and cost analyses, and recommends that DOD continue its efforts to integrate contract writing system data with financial data to enable better analyses. This discussion is consistent with the report we issued in November 2020 on the government-wide category management initiative.¹¹ In that report, we recommended, among other things, that OMB lead a coordinated strategy to address government-wide data challenges. OMB generally concurred with the substance of this recommendation.

DOD's October 2020 report also describes the department's ongoing efforts to train personnel and organize communities of interest to facilitate implementation of category management principles. DOD's report states that DOD leverages federal-level tools and training to support category management, and the military departments have delivered department-specific trainings and sponsored joint category management training events. This discussion is consistent with our November 2020 report on the government-wide category management initiative, which emphasizes the importance of delivering category management training to agency personnel.¹² In that report, we found that OMB could better align its category management training to the needs of the agencies and recommended, among other things, that OMB develop additional tailored training for agency personnel responsible for requirements development. OMB generally concurred with the substance of this recommendation.

Going forward, DOD officials told us they plan to further update the service acquisition instruction to clarify that service acquisition is one pathway in the Adaptive Acquisition Framework, which is described in DOD's instruction that establishes policy and prescribes procedures for managing acquisition programs.¹³ DOD officials stated that they plan to explicitly link the procedures described in the service acquisition instruction to the Adaptive Acquisition Framework. For example, the service acquisition instruction states that certain types of service acquisition requirements do not need to be reviewed through SRRBs, including requirements for emergency response and research and development services. According to DOD officials, the department plans to update the service acquisition instruction to clarify how these services should be managed under the Adaptive Acquisition Framework policy. OSD officials told us that they also plan to publish new category management guidance in 2021 to further clarify relationships between the category management initiative and the service acquisition pathway.

In addition to discussing department-wide efforts to improve the management of service acquisition requirements, DOD's October 2020 report provides details on the specific approaches taken by the three military departments.

Air Force. DOD's October 2020 report points to Air Force guidance governing service acquisitions, which requires the validation of all service requirements through the requirements approval process and stresses the importance of acquisition planning. The report also states that Air Force service acquisition processes combine requirements approvals with annual executive reviews of execution and effectiveness, and that these processes meet DOD's SRRB requirements. According to Air Force officials from the

¹¹GAO, *Federal Buying Power: OMB Can Further Advance Category Management Initiative by Focusing on Requirements, Data, and Training*, [GAO-21-40](#) (Washington, D.C.: Nov. 30, 2020).

¹²[GAO-21-40](#).

¹³Department of Defense, *Operation of the Adaptive Acquisition Framework*, DOD Instruction 5000.02, January 23, 2020.

Program Executive Office for Combat and Mission Support, each Air Force organization develops its own service acquisition governance structure, and is expected to develop lessons learned from past reviews.

Army. DOD's October 2020 report states that the Army uses a category management approach to manage requirements for service acquisitions. The report states that teams of experts in each spending category help commands make informed buying decisions, and that unit, organization, and installation commanders are responsible for the efficiency and effectiveness of their organization's planned acquisitions. It further states that each requiring activity is responsible for the security, cost, schedule, and performance of a specific acquisition project. Representatives from the office of the Deputy Assistant Secretary of the Army for Procurement told us that the Army employs a decentralized approach to SRRBs that allows the requiring activities to establish their own processes.

Navy. DOD's October 2020 report states that the Navy has established a Contractual Services Working Group to discuss the management and oversight of service acquisitions and covering SRRBs, category management, and other service acquisitions topics. Representatives from the office of the Deputy Assistant Secretary of the Navy for Procurement told us that all ten of the Navy's Heads of Contracting Activities conduct regular procurement assessments that include on-site reviews of SRRB implementation as well as other service acquisition areas of interest. Moreover, the Navy plans to clarify its guidance for service acquisitions to better incorporate category management processes. Additionally, these representatives told us that they have established a mechanism where offices generating service acquisition requirements must submit documentation of SRRB approval to their respective financial managers prior to releasing funding documents for the procurement of services contracts. These representatives told us this mechanism has the additional potential to be used to document valid service acquisition requirements prior to inclusion in the Navy's annual budget plan. They told us this mechanism, as well as increasing familiarity with the SRRB process, is contributing to improvements in the management of service acquisitions.

Defense agencies and field activities. DOD's October 2020 report does not discuss SRRB processes for the defense agencies and field activities. However, CMO officials told us that the individual components develop their own SRRB processes, and that the CMO and the Under Secretary of Defense for Acquisition and Sustainment convene service requirements panels where component leaders brief senior DOD leaders on their SRRBs. CMO officials stated that the service requirements panels provide senior DOD leaders opportunities to assess and improve components' SRRB processes, and share lessons learned across the individual components.

These efforts have the potential to improve how SRRBs are supporting budget trade-off decisions within and across service portfolios. For future updates to the High-Risk List, we will continue to assess the capacity of service acquisition leaders to conduct SRRBs, and how senior DOD leadership is monitoring implementation of the SRRB process.

DOD Report Discusses Limitations of Inventory of Contracted Services Data, But Not How These Data Will Inform Management Decisions

Our past work on DOD's inventory of contracted services found that data collection issues were hindering DOD efforts to use contractor workforce data to inform management decisions,

among other things.¹⁴ DOD's October 2020 report discusses the department's recent transition to SAM for the purposes of collecting data to populate the department's inventory of contracted services. Previously, DOD used the Enterprise-wide Contractor Manpower Reporting Application (ECMRA) to collect these data, but it began to transition to SAM in October 2019. DOD officials told us that ECMRA was retired in June 2020, and that data collection through SAM was initiated in October 2020. DOD contracting officials told us DOD is working with OMB to make relevant updates to the Defense Federal Acquisition Regulation Supplement—DOD's supplement to the Federal Acquisition Regulation—which they anticipate will be finalized in mid-2021. DOD's report cites the desire to lessen the overall burden on contractors and to be consistent with how other federal agencies collect information for their inventory of contracted services as factors contributing to the department's decision to transition to SAM.

However, DOD's October 2020 report acknowledges that SAM does not collect all of the data ECMRA collected. Specifically, the report states that SAM does not collect data identifying the organization requiring a service acquisition, or direct labor costs associated with contractor manpower. This information is valuable for analyzing cost factors and contract expenditures and comparing them to in-house costs, which supports analysis of the workforce mix of military, civilian, and contractor employees. The DOD report recommends additional analysis to identify the data elements and most appropriate and cost-effective method to collect contractor-related cost data that will facilitate better workforce decisions. Until the department completes this analysis and takes action to improve data collection, these limitations will hinder DOD's efforts to use the inventory of contracted services to help inform workforce and budget decisions. We will continue to assess DOD's collection of contractor-related workforce data for future updates to the High-Risk List.

Additionally, DOD's October 2020 report does not address a key issue we have identified in past work on the inventory of contracted services. In March 2018, we reported that, consistent with the findings of a series of our prior reports, the military departments generally had not developed plans to use inventory information in their decision-making.¹⁵ Consequently, we stated that the military departments continued to make limited use of this information for workforce planning efforts. Representatives of the Office of the Under Secretary of Defense for Acquisition and Sustainment told us that they are developing a plan for addressing these capability gaps, which they expect to begin implementing in early 2021.

DOD Report Does Not Identify Steps to Improve Visibility of Service Acquisitions in the FYDP, But DOD Is Assessing Options Under a Separate Effort

DOD's October 2020 report does not discuss our finding in a prior report that DOD could improve its ability to strategically manage service acquisitions by improving visibility on future budgetary requirements.¹⁶ DOD's report states that DOD plans to address capability gaps in budget planning for service contracts in a separate effort pursuant to section 817 of the National Defense Authorization Act for Fiscal Year 2020, which amended 10 U.S.C. § 2329.¹⁷ That provision assigns the Under Secretary of Defense (Comptroller) and the Director of CAPE responsibility for budget planning for service contracts. Among other things, this responsibility

¹⁴GAO-18-330.

¹⁵GAO-18-330.

¹⁶GAO-16-119.

¹⁷National Defense Authorization Act for Fiscal Year 2020, Pub. L. No. 116-92, § 817, (codified at 10 U.S.C. § 2329).

involves ensuring that requirements for service acquisitions are evaluated appropriately and in a timely manner to inform decision-making by, for example, evaluating patterns in the acquisition of services by category of service acquired.

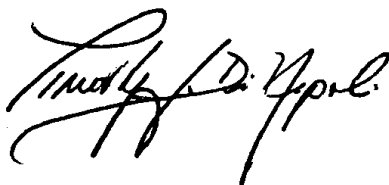
Representatives from the Office of the Under Secretary of Defense (Comptroller) and CAPE responsible for analyzing the information pursuant to 10 U.S.C. § 2329 told us the department is reviewing systems that may allow DOD components to collect and report data on funding requirements for service acquisitions. Additionally, these officials told us they are working to better understand the § 2329 requirements before developing a plan to meet them. As part of future updates to the High-Risk List, we will continue to monitor and assess DOD's activities, including efforts to develop an action plan and DOD components' implementation of that plan.

Agency Comments

We provided a draft of this report to DOD for review and comment. The official performing the duties of the Assistant Secretary of Defense for Acquisition told us that DOD had no formal comment on the draft report (see Enclosure I) and DOD provided technical comments, which we incorporated into the report, as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, the Secretaries of the military departments, the Under Secretary of Defense for Acquisition and Sustainment, the Under Secretary of Defense (Comptroller), and the Director, Cost Assessment and Program Evaluation. 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) 512-4841 or dinapolit@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 include Nathan Tranquilli (Assistant Director); Scott Purdy (Analyst-in-Charge); Adriana Aldgate; Rose Brister; Breanne Cave; Lori Fields; Sylvia Schatz; and Alyssa Weir.



Timothy J. DiNapoli
Director, Contracting and National Security Acquisitions

Enclosure

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Enclosure I: Comments from the Department of Defense



ACQUISITION

THE ASSISTANT SECRETARY OF DEFENSE
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WASHINGTON, DC 20301-3600

Mr. Timothy J. DiNapoli
Director, Contracting and National Security Acquisitions
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Mr. DiNapoli:

This is the Department of Defense (DoD) response to the Government Accountability Office (GAO) Draft Report GAO-21-267R, "SERVICE ACQUISITIONS: DoD's Report to Congress Identifies Steps Taken to Improve Management, But Does Not Address Some Key Planning Issues," dated January 8, 2021 (GAO Code 104589).

The Department has no comment to the subject report. My point of contact is Philip Rodgers, (571) 722-8459 or philip.d.rodgers2.civ@mail.mil.

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