



June 2, 2025

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:

Congratulations on your appointment. The purpose of this letter is to call your personal attention to five areas based on GAO's past work and 79 open priority recommendations, which are enclosed.¹ Additionally, there are 1,280 other GAO open recommendations that we will continue to work with your staff to address.

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

Sustaining U.S. Readiness and Competitive Advantage Over Adversaries. The Department of Defense (DOD) has not fully addressed all challenges associated with rebuilding and maintaining readiness and force structure. This includes addressing challenges in (1) better managing its costliest weapon acquisitions programs and contracts, (2) improving protection of the department's networks from cyberattacks and other malicious activity, and (3) executing defense missions.

Many of these issues are on our High-Risk List. For example, related to [DOD Weapon Systems Acquisition](#), we have made recommendations for DOD to address remaining challenges in the areas of acquisition policy and oversight, software development and cybersecurity, the defense industrial base, and innovation investments. We have also recommended that DOD define a science and technology management framework that includes emphasizing greater use of existing flexibilities to initiate and discontinue projects more quickly to respond to the rapid pace of innovation.

Related to [DOD Contract Management](#), we have called for DOD to take several actions to address challenges with service acquisitions and operational contract support. For example, we have recommended that DOD specify the data sources and methodology for forecasting budget needs for service contracts as part of budget submissions to improve decision-making and oversight.

¹GAO 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.

DOD also shares responsibility for the governmentwide high risk area of [Ensuring the Cybersecurity of the Nation](#).² DOD needs to take additional actions to strengthen its cyber workforce and better protect its networks against cyberattacks. For example, we have recommended that DOD improve how it recruits, trains, and retains a knowledgeable and skilled cyber workforce. To detect and protect gaps in DOD's cybersecurity network, we recommended that DOD monitor the extent to which practices are implemented to protect the department's network from key cyberattack techniques.

Regarding DOD's readiness overall and its ability to execute the defense mission, we have made recommendations focused on sustaining the Navy's force structure, monitoring the performance of ship maintenance and shipyards, and assessing DOD's oversight for efforts to address service member fatigue. We have also recommended that DOD reassess multiple F-35 sustainment elements to determine appropriate government and contractor responsibilities, and to make final decisions on changes to F-35 sustainment to improve performance and affordability.

Taking these actions would help DOD improve management of its costliest weapon acquisition programs and contracts for goods and services, address malicious cyberspace activity, and rebuild and maintain readiness.

Improving Financial Management. DOD's spending makes up almost half of the federal government's discretionary spending. However, the department has not yet received an audit opinion on its annual department-wide financial statements because it has been unable to accurately account for and report on its spending or physical assets. This is a longstanding challenge, and [DOD Financial Management](#) has been on GAO's High-Risk List since 1995.³ I appreciate your focus on accountability of defense spending and your commitment to obtaining a clean audit opinion within four years.

We have made numerous recommendations to DOD to help the department move closer to its objective of an unmodified ("clean") department-wide financial audit opinion. DOD would make progress towards this goal if it implemented open recommendations related to strengthening its information systems, action plans, and monitoring efforts, and improving its fraud risk assessment and management processes. For example, regarding DOD's control over its assets, we recommended that DOD develop and document a comprehensive strategy to identify and address root causes and correct material weaknesses in its control of government-furnished property. We also recommended that DOD develop and implement an enterprise-wide strategy to remediate real property control issues and issue verification instructions.

Several recommendations focus on the need for the department to take steps to improve the business systems that support strong financial management. For example, we recommended that DOD ensure its investments in financial management systems are limited to maintaining functioning systems and system security. We also recommended that the Air Force develop a systems migration plan for a more timely transition from its prior accounting and finance system to the Defense Enterprise Accounting and Management System. Specific to the Joint Strike Fighter, we recommended that DOD develop procedures to capture and verify the accuracy and

²GAO, *High Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, DC: Feb. 25, 2025).

³See [GAO-25-107743](#).

completeness of asset data from contractors and other DOD sources to be recorded in the Defense Property Accountability System until a direct interface with the prime contractors' systems has been established.

Further, we recently expanded this high-risk area to include a focus on DOD fraud risk management. Ineffective fraud risk management compromises the financial integrity of DOD's programs and trillion-dollar annual expenditures. As such, we have recommended that DOD (1) establish data analytics as a method for preventing, detecting, and responding to financial management fraud and (2) ensure that components plan and conduct regular fraud risk assessments that align with leading practices.

Taking these actions would help DOD achieve greater financial integrity, increase transparency, and better support its warfighters.

Ensuring the Health and Safety of Service Members and their Families. DOD provides health care to over 9 million active duty service members, retirees, and their family members in its medical treatment facilities or through contracts with private sector companies in its TRICARE program. DOD can take steps to improve efforts to reduce or manage duplication in its healthcare system, improve the care provided, and reduce improper payments dispensed through its health program. For example, we recommended that DOD (1) better monitor the clinical quality management procedures at military medical treatment facilities for service members and their families and (2) conduct and document assessments of the potential effects of military medical personnel reductions on those facilities. Additionally, we recommended steps DOD could take to better identify root causes of improper payments in its health program to address and reduce those payments.

Further, DOD could improve efforts to ensure the safety of service members and create a department-wide culture of safety focused on accident prevention by implementing open priority recommendations. For example, we have recommended that DOD develop performance criteria and measurable standards for Army and Marine Corps tactical vehicle driver training programs. We also recommended that the Army takes steps to ensure that its National Guard helicopter units continuously evaluate and update risk management worksheets and develop comprehensive strategies to address challenges that have hindered pilot training. Doing so could help ensure progress toward the department's goal of zero fatal non-combat mishaps.

Strengthening Infrastructure Management. DOD has over 700,000 buildings and other facilities worldwide, with an estimated value of about \$2.2 trillion. [Managing Federal Real Property](#) is on GAO's High-Risk List. We have made numerous recommendations for DOD to improve its data quality, improve the condition and security of facilities, and better manage its vast portfolio of infrastructure.

Specifically, regarding the backlog of maintenance on installations, we recommended that DOD should set milestones and hold component leadership accountable for implementing a data system that is key for improving the quality and accuracy of infrastructure and building condition information. Regarding military barracks conditions, we recommended that DOD better track and report funding needs and strengthen its oversight structures for barracks programs. Additionally, we recommended that DOD strengthen its oversight of privatized military family housing and identify critical housing areas, or those with insufficient available and affordable housing in the communities surrounding installations.

Implementing these recommendations would provide decision makers with more reliable data and information and better position the department to ensure service members and their families have access to safe and quality housing. It would also help DOD improve the conditions of base facilities, thus supporting readiness, retention, and quality of life.

Executing Business Reform. DOD has not fully implemented recommendations to reform its business operations to achieve greater performance and efficiencies. For example, our work has shown that DOD has not effectively tracked progress associated with reform efforts, and that DOD could take steps to better measure financial effects or desired outcomes of important defense programs and operations. We have made recommendations to address these issues, and [DOD's Approach to Business Transformation](#) has been on GAO's High-Risk List since 2005.

Specifically, we recommended that DOD establish baselines from which to measure progress, periodically review progress, and evaluate results of efficiency efforts within the department. We also recommended that DOD take steps to (1) better identify and measure the department's potential total fiscal exposure related to the investigation and cleanup of "forever chemicals" at its installations and (2) ensure that recipients of equipment provided by DOD under the Arms Export Control Act or the Foreign Assistance Act are using the equipment for its intended purposes. Taking these actions could help DOD ensure it is achieving the desired outcomes of its performance improvement initiatives and other departmental efforts.

Please see Enclosure 1 for additional details about the status and actions needed to fully implement all 79 open priority recommendations out of the 1,359 total recommendations to DOD that remain open.

We also provide in Enclosure 2 information on DOD's recommendation implementation rate and implemented, closed, and new priority recommendations since our June 2024 letter to Secretary Austin, DOD-specific information relevant to our audit of the consolidated financial statements of the U.S. government, and relevant management challenges from our high-risk list that apply to DOD. In response to legislation enacted in December 2022, this enclosure also includes information on additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.

Copies of this letter are being sent to the appropriate congressional committees. The letter will also be available on the GAO website at [Priority Recommendations | U.S. GAO](#).

We also plan to send separate letters specifically focused on open recommendations and key issues related to financial management and information technology to your Comptroller/Chief Financial Officer and Chief Information Officer, respectively.

If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Cathleen A. Berrick, Managing Director, Defense Capabilities and Management, at berrickc@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Our teams will continue to coordinate with your staff on addressing these priority recommendations and the remaining 1,280 open recommendations. I appreciate DOD's continued commitment and thank you for your personal attention to these important issues.

Sincerely,

//SIGNED//

Gene L. Dodaro
Comptroller General
of the United States

Enclosures – 2

cc: The Honorable Steven Feinberg, Deputy Secretary of Defense
The Honorable Daniel P. Driscoll, Secretary of the Army
The Honorable John Phelan, Secretary of the Navy
The Honorable Troy E. Meink, Secretary of the Air Force
General Randy A. George, Chief of Staff of the Army
Admiral James W. Kilby, Acting Chief of Naval Operations
General David W. Alvin, Chief of Staff of the Air Force
General Eric M. Smith, Commandant of the Marine Corps
Steven J. Morani, Performing the Duties of the Under Secretary of Defense for
Acquisition and Sustainment
The Honorable Emil Michael, Under Secretary of Defense for Research and Engineering
Jules W. Hurst, Performing the Duties of the Under Secretary of Defense for Personnel
and Readiness
Bryn Woollacott MacDonnell, Performing the Duties of the Under Secretary of Defense
(Comptroller)/Chief Financial Officer
The Honorable Elbridge Colby, Under Secretary of Defense for Policy
Jennifer C. Walsh, Performance Improvement Officer & Director, Administration and
Management
Michael Payne, Acting Director, Cost Assessment and Program Evaluation
Dr. Steve Ferrara, Acting Assistant Secretary of Defense for Health Affairs
David M. Cattler, Director, Defense Counterintelligence and Security Agency
Lieutenant General Heath Collins, Director, Missile Defense Agency
Michael F. Miller, Director, Defense Security Cooperation Agency
Katherine Arrington, Performing the Duties of the Department of Defense Chief
Information Officer
Sean J. Burke, Executive Director, F-35 Lighting II Joint Program Office
Lieutenant General Michael J. Schmidt, Program Executive Officer, F-35 Lighting II Joint
Program Office

Enclosure 1

Priority Open Recommendations to the Department of Defense

Sustaining U.S. Readiness and Competitive Advantage Over Adversaries

Navy Ship Maintenance: Actions Needed to Monitor and Address the Performance of Intermediate Maintenance Periods. [GAO-22-104510](#). Washington, D.C.: February 8, 2022.

Year Recommendation Made: 2022

Recommendation: The Secretary of the Navy should ensure that the Navy's maintenance related strategic planning and initiatives, such as the Navy's Performance to Plan efforts, include issues associated with the performance of intermediate maintenance periods.

Actions Needed: The Navy agreed with this recommendation. As of May 2024, the Navy provided some evidence that it has developed what it refers to as a "driver tree" that identifies some causes for delays in the performance of intermediate maintenance periods, such as growth work and personnel in training, for inclusion in its Performance to Plan initiative.

However, to fully implement this recommendation, the Navy should ensure it includes in strategic documentation the issues associated with intermediate maintenance periods. As of May 2025, the Department of Defense (DOD) has not provided any further information. Without fully implementing our recommendation, the Navy risks negatively affecting the readiness of the fleet, and intermediate maintenance periods may continue to result in thousands of days of maintenance delay for the Navy's submarines, surface ships, and aircraft carriers.

Director: Diana Maurer, Defense Capabilities and Management

Contact Information: maurerd@gao.gov

Navy Force Structure: Sustainable Plan and Comprehensive Assessment Needed to Mitigate Long-Term Risks to Ships Assigned to Overseas Homeports. [GAO-15-329](#). Washington, D.C.: May 29, 2015.

Year Recommendation Made: 2015

Recommendation: To balance combatant commanders' demands for forward presence with the Navy's needs to sustain a ready force over the long term and identify and mitigate risks consistent with Federal Standards for Internal Control, the Secretary of Defense should direct the Secretary of the Navy to fully implement its optimized fleet response plan, develop and implement a sustainable operational schedule for all ships homeported overseas.

Actions Needed: DOD agreed with this recommendation. As of October 2020, the Navy approved a change to the operational schedule for ships homeported in Japan and other overseas homeports and included this change in Navy guidance for the Optimized Fleet Response Plan.

As of March 2025, the Navy completed its Optimized Fleet Response Plan assessment and was planning to issue revised guidance by September 2025, according to Navy officials. To fully

implement this recommendation, the Navy should complete its ongoing review and assessment of the Optimized Fleet Response Plan to include codifying a sustainable operational schedule for ships homeported overseas with data demonstrating adherence.

Without an operational schedule that balances presence demands and long-term sustainability for ships homeported overseas, the Navy risks continuing the pattern of deferred ship maintenance, which leads to higher maintenance costs over the long term and threatens achievement of full ship service lives.

Director: Diana Maurer, Defense Capabilities and Management

Contact Information: maurerd@gao.gov

Navy Readiness: Additional Efforts Are Needed to Manage Fatigue, Reduce Crewing Shortfalls, and Implement Training. [GAO-21-366](#). Washington, D.C.: May 27, 2021.

Year Recommendations Made: 2021

Recommendations:

The Secretary of the Navy should ensure that the Office of Chief of Naval Operations and the Commander, U.S. Fleet Forces Command and Commander, U.S. Pacific Fleet use collected data on sailor fatigue to identify, monitor, and evaluate factors that contribute to fatigue and inadequate sleep such as the effects of crew shortfalls, work requirements, administrative requirements, and collateral duties.

The Secretary of the Navy should ensure that the Office of Chief of Naval Operations and the Commander, U.S. Fleet Forces Command and Commander, U.S. Pacific Fleet take actions to address the factors causing sailor fatigue and inadequate sleep.

The Secretary of the Navy should ensure that the Office of Chief of Naval Operations and the Commander, U.S. Fleet Forces Command and Commander, U.S. Pacific Fleet establish a process for identifying and assisting units that have not implemented its fatigue management policy.

Actions Needed: DOD agreed with all three recommendations. With respect to the first recommendation, the Navy began two pilot programs in 2020 to (1) collect biometric sleep, activity, and health data to provide near real-time information; and (2) develop a system to leverage biometric data and assist with sailor workload planning and fatigue management. As of October 2023, the Navy expected to complete testing of these programs in 2024. According to officials, these programs show promise for their ability to identify fatigue issues and mitigate risks in real time, but both are limited from further expansion due to a lack of dedicated funding. In October 2024, the Navy provided an update on its efforts to address this recommendation, but additional steps remained. Specifically, to fully implement the recommendation, the Navy should reconcile the lack of funding for the pilot programs and expand them in order to collect more complete and actionable fatigue data.

With respect to the second recommendation, the Navy's fiscal year 2022 Afloat Safety Climate Assessment Survey found that workload and uncomfortable mattresses, respectively, are the

two leading factors causing inadequate sleep and fatigue. As of October 2024, the Navy stated that it had directed all ships to replace mattresses during their maintenance phase. To fully implement this recommendation the Navy should address personnel shortfalls and complete the replacement of existing mattresses on all ships.

With respect to the third recommendation and as of October 2023, the Navy had instituted changes to identify and assist ships in managing fatigue, including debriefs with ship leadership on survey results, and both external and self-assessments of ships' implementation of crew endurance policy. As of October 2024, the Navy had provided an update on its efforts to continue those debriefs and assessments.

To fully implement this recommendation, the Navy should gain more experience with its external and self-assessment efforts and collect more actionable data from fatigue-monitoring pilot programs to ensure that it has an established process for identifying and assisting units with fatigue issues. Implementing these recommendations would help position the Navy to better address its acute readiness challenges.

Director: Diana Maurer, Defense Capabilities and Management

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F-35 Aircraft: DOD and the Military Services Need to Reassess the Future Sustainment Strategy. [GAO-23-105341](#). Washington, D.C.: September 21, 2023.

Year Recommendations Made: 2023

Recommendations:

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's information technology systems continuous support sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility; (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities; (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data; and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's maintenance planning and management sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Air Force and Navy, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data, and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's supply support sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Navy and Air Force, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data, and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's support equipment sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Navy and Air Force, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data, and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's sustaining engineering sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Navy and Air Force, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data, and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's training and training support sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Navy and Air Force, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) what intellectual property the Navy and Air Force require to support any changes, including all critical technical data needs, their associated costs, and milestones to acquire the data, and (4) any Navy and Air Force resources needed to implement any changes.

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the Secretary of the Navy, the Secretary of the Air Force, and the F-35 Joint Program Office, reassesses the approach for the F-35's technical data sustainment element, to determine: (1) whether the government or contractor should assume primary responsibility of the element for the Navy and Air Force, (2) what changes, if any, the Navy and Air Force should make to the leadership, responsibility, and oversight of specific sustainment activities, (3) any critical technical data needs for the Navy and Air Force, their

associated costs, and milestones to acquire them, and (4) any Navy and Air Force resources needed to implement any changes.

Actions Needed: DOD agreed with all seven recommendations. As of February 2025, DOD had established implementation teams to address the transfer of F-35 sustainment elements—information technology (Recommendation 1), maintenance (Recommendation 2), supply (Recommendation 3), support equipment (Recommendation 4), training (Recommendation 6), and technical data (Recommendation 7)—to the military services from the F-35 Joint Program Office. Generally, these implementation teams are working to identify requirements, funding, timelines, and milestones to support the transfer of sustainment elements to the military services, as well as to support any of the co-related implementation teams.

DOD is developing a plan of action and milestones to be completed by the end of calendar year 2025 to reassess and transition the supply element. DOD aims for the information technology, maintenance, support equipment, training, and technical data sustainment elements to be transferred to the military services by calendar year 2028. DOD stated that the engineering sustainment support element (Recommendation 5) will remain with the F-35 Joint Program Office because the element is closely tied to on-going acquisition and development activities for the F-35.

To fully implement all seven recommendations, DOD's implementation teams and decision makers should determine whether the government or contractor should assume primary responsibility for each of the seven sustainment elements, what specific changes should be made, and any associated resources needed to implement any changes. Implementing these seven recommendations could help DOD address F-35 maintenance challenges and potentially improve F-35 aircraft availability and reduce sustainment costs.

Director: Diana Maurer, Defense Capabilities and Management

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F-35 Aircraft Sustainment: DOD Needs to Address Substantial Supply Chain Challenges. [GAO-19-321](#). Washington, D.C.: April 25, 2019.

Year Recommendation Made: 2019

Recommendation: The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, together with the F-35 Program Executive Officer, the Secretaries of the Air Force and Navy, and the Commandant of the Marine Corps, clearly defines the strategy by which DOD will manage the F-35 supply chain in the future and update key strategy documents accordingly, to include any additional actions and investments necessary to support that strategy.

Actions Needed: DOD agreed with this recommendation. In January 2023, the department provided a plan for the transfer of planning, management, and execution of F-35 sustainment (and acquisition) from the F-35 Joint Program Office to the military departments, as required by the National Defense Authorization Act for Fiscal Year 2022. DOD's report emphasizes the importance of (1) the military departments having a greater degree of ownership and accountability in planning, managing, and executing the sustainment functions for the F-35; (2)

the military departments leveraging their existing expertise, capability, and capacity in the sustainment of the F-35; and (3) the department normalizing F-35 sustainment through reinforcing departmental best practices and integrating them with established departmental processes. However, DOD's plan provided no additional details regarding the military departments' plans to manage or resource supply support and the F-35 supply chain.

In April 2025, DOD provided a corrective action plan stating that the department is finalizing an updated F-35 life cycle sustainment plan and expects to obtain approval of the plan in 2025.

To fully implement this recommendation, DOD should clearly define the strategy by which it will manage the F-35 supply chain in the future and update key strategy documents accordingly. This definition should include determining the roles of both the prime contractor and DOD in managing the supply chain and the investments in technical data needed to support DOD-led management. Until DOD implements this recommendation and clearly defines its strategy for managing the F-35 supply chain in the future—to include any additional actions and investments necessary to support that strategy—the F-35 program will lack the certainty and unity of effort needed to meaningfully improve supply chain performance and reduce costs.

Director: Diana Maurer, Defense Capabilities and Management

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F-35 Sustainment: Need for Affordable Strategy, Greater Attention to Risks, and Improved Cost Estimates. [GAO-14-778](#). Washington, D.C.: September 23, 2014.

Year Recommendations Made: 2014

Recommendations:

To help DOD address key risks to F-35 affordability and operational readiness, and to improve the reliability of its Operating and Support (O&S) cost estimates for the life cycle of the program, the Secretary of Defense should direct the F-35 Program Executive Officer, to enable DOD to better identify, address, and mitigate performance issues with the Autonomic Logistics Information System (ALIS) that could have an effect on affordability, as well as readiness, to establish a performance-measurement process for ALIS that includes, but is not limited to, performance metrics and targets that (1) are based on intended behavior of the system in actual operations and (2) tie system performance to user requirements.

To help DOD address key risks to F-35 affordability and operational readiness, and to improve the reliability of its O&S cost estimates for the life cycle of the program, the Secretary of Defense should direct the F-35 Program Executive Officer, to promote competition, address affordability, and inform its overarching sustainment strategy, to develop a long-term Intellectual Property (IP) Strategy to include, but not be limited to, the identification of (1) current levels of technical data rights ownership by the federal government and (2) all critical technical data needs and their associated costs.

Actions Needed: DOD agreed with both recommendations. Since January 2020, DOD has been in the process of upgrading the F-35's ALIS. According to DOD officials, implementation of a performance-measurement capability is in process and DOD plans to provide documentation

in late 2025. Upon completion, DOD plans to rename the system the Operational Data Integrated Network

Additionally, according to a DOD official, the F-35 program's Joint Program Office has been working for years on developing an Intellectual Property Strategy for the F-35. However, the development of such a strategy depends on the program having a clear understanding of what sustainment work the government will perform, and what sustainment work contractors will perform. As of April 2025, according to officials, DOD is finalizing an update to the F-35 Life Cycle Sustainment Plan that will include an Intellectual Property Section. The planned release date of the updated Life Cycle Sustainment Plan is later in 2025. However, according to officials, the broader program strategy related to the future balance of government and contractor roles in F-35 sustainment is still under review and underpins any future Intellectual Property Strategy for the program.

Until DOD develops and implements a performance-measurement process for the F-35's logistics system of record, the department will not be positioned to address and mitigate performance issues that could be affecting affordability and readiness. Furthermore, until DOD develops an Intellectual Property Strategy for the F-35 program, the department will not know the critical aspects of technical data ownership, needs, and associated costs that could help shape the future of sustainment for the aircraft.

Director: Diana Maurer, Defense Capabilities and Management

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Missile Defense: DOD Needs to Improve Oversight of System Sustainment and Readiness.
[GAO-23-105578](#). Washington, D.C.: June 7, 2023.

Year Recommendation Made: 2023

Recommendation: The Secretary of Defense should develop comprehensive guidance for sustaining the Missile Defense System (MDS) and incorporate this guidance into MDS governance policy documents. This guidance should include designating a specific entity with responsibility for overseeing the sustainment of the entire MDS and establishing a process for prioritizing and addressing sustainment challenges among the military services and the Missile Defense Agency (MDA).

Actions Needed: DOD agreed with this recommendation. As of May 2024, DOD's corrective action plan stated that the department would include comprehensive guidance in a forthcoming policy directive about missile defense system policies and governance. DOD estimated completing this policy directive by the end of the 2024 calendar year. As of April 2025, DOD did not provide an update of any additional actions taken.

To fully implement this recommendation, DOD's forthcoming policy directive should (1) designate a specific entity within the department with responsibility for overseeing the sustainment of the entire MDS and (2) establish a process for prioritizing and addressing sustainment challenges among the military services and the MDA. Implementing this recommendation will help DOD have reasonable assurance that it can sustain MDS elements and infrastructure to address missile defense threats.

Director: Diana Maurer, Defense Capabilities and Management

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Littoral Combat Ship: Actions Needed to Address Significant Operational Challenges and Implement Planned Sustainment Approach. [GAO-22-105387](#). Washington, D.C.: February 24, 2022.

Year Recommendations Made: 2022

Recommendations:

The Secretary of the Navy should ensure that the Littoral Combat Ship (LCS) program office, in coordination with the Chief of Naval Operations, develops a comprehensive plan, including estimated costs and time frames, for addressing deficiencies in the seaframes, performing adequate testing of mission modules, and implementing lessons learned from completed deployments.

The Secretary of the Navy should ensure that the Chief of Naval Operations, to the extent practicable, makes future operational deployments contingent on demonstrated progress in addressing gaps between desired and demonstrated capabilities.

Actions Needed: The Navy agreed with both recommendations. With respect to the first recommendation, the Navy reported in January 2022 that it had merged the LCS Strike Team into the newly established Task Force LCS to identify reliability issues with both LCS variants. The Navy also reported that the surface warfare mission package has completed operational testing and achieved initial operational capability. The Navy planned to complete formal testing aboard the LCS and achieve initial operational capability for the anti-submarine warfare and mine countermeasures mission packages by the end of fiscal year 2022. Further, the Navy planned to conduct additional testing of the antisubmarine warfare and mine countermeasure mission packages based in part on the Director, Operational Test and Evaluation's Integrated Evaluation Framework Process. Navy officials said that lessons learned from these testing efforts, as well as Task Force LCS's efforts to identify reliability issues, should inform the development of a comprehensive plan to address deficiencies in the seaframes and implement lessons learned from completed deployments.

As of May 2024, the Navy provided documentation that included a list of planned tasks to maintain some pieces of equipment, the fiscal year a task is to be completed, and the cost the Navy will incur to perform each task for each seaframe. The Navy has reported that the Surface Warfare and Mine Counter Measures mission modules have achieved initial operational capability and the Anti-Submarine Warfare mission module has been discontinued. However, the Navy has yet to provide a comprehensive plan that includes information on how it plans to address the totality of systemic deficiencies identified across the LCS fleet. The Navy also has not provided documentation of lessons learned from completed deployments. As of April 2025, DOD did not provide an update of any additional actions taken.

To fully implement this recommendation, the comprehensive plan should include information on estimated costs and timeframes for addressing these deficiencies.

With respect to the second recommendation, Navy officials stated in January 2022 that some planned operational deployments had been paused, pending correction of performance challenges. Navy officials told us that Navy Commanders began conducting recurring readiness briefings to address and resolve identified issues prior to operational deployments. Navy officials stated that they plan to complete actions to address this recommendation by the first quarter of fiscal year 2024.

As of May 2024, the Navy stated that it had made progress on addressing deficiencies found with LCS' engine propulsion and by conducting pre-deployment readiness briefings prior to all LCS deployments. However, the Navy has not provided documentation on addressing design challenges and data challenges associated with the LCS' electronic navigation system. As of April 2025, DOD did not provide an update of any additional actions taken.

To fully implement this recommendation, the Navy should document that it has demonstrated progress in addressing gaps between desired and demonstrated capabilities. By identifying and taking corrective actions to address performance challenges and resolve issues prior to operational deployments, the Navy can fully address gaps between desired and demonstrated capabilities for the LCS.

Director: Diana Maurer, Defense Capabilities and Management

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Shipbuilding and Repair: Navy Needs a Strategic Approach for Private Sector Industrial Base Investments. [GAO-25-106286](#). (Washington, D.C.: February 27, 2025).

Year Recommendation Made: 2025

Recommendation: The Secretary of the Navy should develop a ship industrial base strategy that aligns with the National Defense Industrial Strategy and adheres to the desirable characteristics of a national strategy. *(New Priority Recommendation for 2025)*

Actions Needed: DOD did not provide written comments on this report, but the Navy provided draft comments indicating that it generally agreed with the substance of the recommendation. DOD has spent billions to support the shipbuilding industrial base and plans to make direct investments in the ship repair industrial base soon. However, the Navy lacks an overall strategy to guide these investments. To fully implement this recommendation, the Navy needs to develop such a strategy that aligns with the National Defense Industrial Strategy and adheres to desirable characteristics of a national strategy. Doing so will help the Navy improve its investment performance. We will continue to monitor actions taken in response to this recommendation.

Director: Diana Maurer, Defense Capabilities and Management

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Weapon Systems Cybersecurity: Guidance Would Help DOD Programs Better Communicate Requirements to Contractors. [GAO-21-179](#). Washington, D.C.: March 4, 2021.

Year Recommendations Made: 2021

Recommendations:

The Secretary of the Navy should develop guidance for acquisition programs on how to incorporate tailored weapon systems cybersecurity requirements, acceptance criteria, and verification processes into contracts.

The Secretary of the Navy should take steps to ensure the Marine Corps develops guidance for acquisition programs on how to incorporate tailored weapon systems cybersecurity requirements, acceptance criteria, and verification processes into contracts.

Actions Needed: The Navy agreed with the first recommendation and partially agreed with the second recommendation. The Navy stated that a separate recommendation to the Marine Corps was unnecessary given that the Navy and Marine Corps operate under a single acquisition construct. We determined that separate recommendations to each component were appropriate because each maintains independent policies and guidance relevant to cybersecurity.

In April 2022, the Navy issued an updated instruction governing the Department of the Navy's program acquisition and sustainment policies and procedures. The instruction includes a new enclosure on cybersecurity requirements, which reinforces the importance of cybersecurity as a design and systems engineering consideration throughout the program lifecycle. However, the instruction does not address contracting for cybersecurity requirements, as called for by the recommendation.

In March 2024, Navy officials stated that they were developing a new instruction on technology and program protection management, which would include more specific language on cybersecurity contract and validation requirements. Officials stated that they expected to finalize the new instruction by June 2024. However, as of April 2025, DOD had not provided an update on the Navy's actions.

To fully implement the recommendations, DOD needs to ensure developed guidance addresses cybersecurity guidance and finalize its guidance. By implementing both recommendations, DOD will be better able to both communicate cybersecurity requirements to the contractors developing weapon systems and verify that such contractors met the requirements.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#) and [DOD Weapon Systems Acquisition](#)

Director: W. William Russell, Contracting and National Security Acquisitions

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Cybersecurity: DOD Needs to Take Decisive Actions to Improve Cyber Hygiene. [GAO-20-241](#). Washington, D.C.: April 13, 2020.

Year Recommendations Made: 2020

Recommendations:

The Secretary of Defense should ensure that the DOD Chief Information Officer (CIO) takes appropriate steps to ensure implementation of the DOD Cybersecurity Culture and Compliance Initiative tasks.

The Secretary of Defense should ensure that DOD components develop plans with scheduled completion dates to implement the four remaining Cybersecurity Discipline Implementation Plan tasks overseen by DOD CIO.

The Secretary of Defense should ensure that the Deputy Secretary of Defense identifies a DOD component to oversee the implementation of the seven Cybersecurity Discipline Implementation Plan tasks not overseen by DOD CIO and report on progress implementing them.

The Secretary of Defense should direct a component to monitor the extent to which practices are implemented to protect the department's network from key cyberattack techniques

The Secretary of Defense should ensure that the DOD CIO assesses the extent to which senior leaders' have more complete information to make risk-based decisions—and revise the recurring reports (or develop a new report) accordingly. Such information could include DOD's progress on implementing (a) cybersecurity practices identified in cyber hygiene initiatives and (b) cyber hygiene practices to protect DOD networks from key cyberattack techniques.

Actions Needed: DOD partially agreed with the first and fifth recommendations. DOD initially partially agreed with the second recommendation but has since changed its position to disagree. DOD disagreed with the third recommendation. DOD did not initially agree with the fourth recommendation but has since changed its position to agree.

DOD has taken some action to implement the first recommendation. For example, U.S. Cyber Command and DOD CIO are working together to develop Joint Cyberspace Training and Certification Standards for cybersecurity service providers. However, as of April 2024, DOD had not implemented the seven tasks in the Cybersecurity Culture and Compliance Initiative. To fully implement this recommendation, DOD should implement the remaining tasks in the initiative or take action to improve cybersecurity culture and compliance across the department. As of April 2025, DOD did not provide an update of any additional actions taken.

DOD officials told us that the department does not plan to implement the second recommendation because it has moved on from the Cybersecurity Discipline Implementation Plan. While the department stated that it has moved on from the plan, the office of the DOD CIO recognizes the value of the tasks and continues to monitor DOD component's progress in implementing them. According to DOD documentation, the components had made some progress as of April 2024 but had not achieved the performance goal for these tasks. To fully implement this recommendation, DOD should ensure that components develop plans with scheduled completion dates to implement the four remaining Cybersecurity Discipline Implementation Plan tasks overseen by DOD CIO. As of April 2025, DOD did not provide an update of any additional actions taken.

DOD had not taken any action to implement the third recommendation as of April 2024. We believe that implementing this recommendation is important, as several of these tasks are consistent with basic cybersecurity standards established by DOD and the National Institute of Standards and Technology, which DOD plans to apply to certain defense contractors as a part of the Cybersecurity Maturity Model Certification framework. To fully implement this recommendation, DOD should identify a DOD component to oversee the seven tasks in the

Cybersecurity Discipline Implementation Plan that are not overseen by the CIO and report on their progress. As of April 2025, DOD did not provide an update of any additional actions taken.

DOD had not taken any action to implement the fourth recommendation. The Office of the DOD CIO stated that U.S. Cyber Command and one of its subordinate commands has operational responsibilities associated with DOD networks. However, DOD CIO officials did not clarify whether any DOD official or component is monitoring the extent to which the department is implementing cyber hygiene practices to prevent key cyberattack techniques. To implement this recommendation, DOD should direct a component to monitor the extent to which the department implements cyber hygiene practices to protect its network from key cyberattack techniques. As of April 2025, DOD did not provide an update of any additional actions taken.

DOD has taken some action to implement the fifth recommendation. In particular, DOD officials told us that the department merged existing reporting requirements to develop the Cybersecurity Hardening Scorecard. They told us that this scorecard measures the department's tiered and prioritized initiatives for cyber maintenance, operations, and key programs for reducing overall cybersecurity risk. However, the April 2024 version of this scorecard did not include information on (a) cybersecurity practices identified in the DOD cyber hygiene initiatives or (b) cyber hygiene practices to protect DOD networks from key cyberattack techniques. To implement this recommendation, the CIO should assess the extent to which senior leaders have information on these two topics and revise the recurring reports or develop a new report accordingly. As of April 2025, DOD did not provide an update of any additional actions taken.

Implementing these recommendations would better position DOD leaders to safeguard DOD's network by removing preventable, well-known vulnerabilities; be aware of the cyber risks facing the department; and make more effective decisions to manage such risks.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Joe Kirschbaum, Defense Capabilities and Management

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Personnel Vetting: Actions Needed to Implement Reforms, Address Challenges, and Improve Planning. [GAO-22-104093](#). Washington, D.C.: December 9, 2021.

Year Recommendation Made: 2022

Recommendation: The Secretary of Defense should ensure that the Director of the Defense Counterintelligence and Security Agency revises the National Background Investigation Services (NBIS) system schedule to meet all the characteristics of a reliable schedule as defined in GAO's best practice guides for scheduling and Agile software development.

Actions Needed: DOD agreed with this recommendation. In June 2022, the department stated that the NBIS Executive Program Manager had incorporated several best practices when revising the program's integrated master schedule. However, we reviewed the schedule again and found that the NBIS program had not substantially met any of the characteristics of a reliable schedule as we reported in August 2023.

As of March 2024, DOD indicated it would complete corrective actions by the end of fiscal year 2024 and had conducted an analysis that identified actions to improve the schedule. To fully implement this recommendation, DOD needs to meet all characteristics of a reliable schedule. Implementing this recommendation could give DOD and Congress greater confidence in the system's schedule and provide better information to stakeholders and Congress on progress in reforming the government-wide personnel vetting process. As of April 2025, DOD did not provide an update of any additional actions taken.

High-Risk Area: [Government-wide Personnel Security Clearance Process](#)

Director: Alissa H. Czyz, Defense Capabilities and Management

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Privacy: Dedicated Leadership Can Improve Programs and Address Challenges. [GAO-22-105065](#). Washington, D.C.: September 22, 2022.

Year Recommendation Made: 2022

Recommendation: The Secretary of Defense should establish a time frame for fully defining a process to ensure that the senior agency official for privacy or other designated senior privacy official is involved in assessing and addressing the hiring, training, and professional development needs of the agency with respect to privacy, and document this process.

Actions Needed: DOD agreed with this recommendation. DOD stated that it will fully define a process to ensure the senior agency official for privacy (or other designated officials) are involved in assessing and addressing the hiring, training, and professional development needs of the agency with respect to privacy, and document this process. As of April 2024, DOD had drafted an update to its policy that assigns responsibility for hiring, training, and professional development of privacy staff to its Senior Component Officials for Privacy. As of March 2025, DOD told us the directive had not yet been finalized and did not provide a revised estimated completion date.

To fully implement this recommendation, DOD should finalize the policy that defines how the senior agency official for privacy, or other designated privacy officials, will be involved in workforce management activities and document these roles in departmental policies and processes. Without implementing this recommendation, DOD could continue to struggle to fully implement key privacy practices and address challenges the department has identified.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Jennifer Franks, Information Technology and Cybersecurity

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Army Modernization: Steps Needed to Ensure Army Futures Command Fully Applies Leading Practices. [GAO-19-132](#). Washington, D.C.: January 23, 2019.

Year Recommendation Made: 2019

Recommendation: The Secretary of the Army should ensure that the Commanding General of Army Futures Command (AFC) applies leading practices as they relate to technology development, particularly that of demonstrating technology in an operational environment, prior to starting system development.

Actions Needed: The Army agreed with this recommendation. In its response to the report, Army officials acknowledged the importance of the recommendation and said they have taken actions to identify and remove infeasible or immature technologies consistent with leading practices for acquisition. In November 2024, Army officials stated that the Army had met the intent of the recommendation by implementing requirements documents that enable rapid prototyping, providing soldiers the opportunity to assess technology in relevant and operational environments, and experimentation for risk reduction in both laboratory and operational environments. Through our ongoing audit work we obtained multiple documents that support the Army's assertions for multiple programs. Through its officials, the Army further stated, however, that it will continue to comply with DOD policy to mature technologies in a relevant environment as opposed to an operational one, although it would consider further technology maturation on individual systems.

While the actions the Army has taken can provide opportunities for technology maturation on individual systems, to fully implement this recommendation, the Army will need to demonstrate that all the technologies critical to the development of its weapon systems are matured in accordance with leading practices. By doing so, the Army will be better able to reduce the risk that technologies will not operate as intended or desired.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: Jon Ludwigson, Contracting and National Security Acquisitions

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Army Modernization: Actions Needed to Support Fielding New Equipment. [GAO-24-107566](#). Washington, D.C.: July 15, 2024.

Year Recommendation Made: 2024 (*New Priority Recommendation for 2025*)

Recommendation:

The Secretary of the Army should ensure that process managers, in coordination with Headquarters, office of the Deputy Chief of Staff for Operations, Plans, and Training (G-3/5/7), review and determine opportunities for adjustments to their planning element processes, where appropriate, so that the Army can better complete the planning elements by the time it fields new equipment.

Actions Needed: The Army concurred with this recommendation. In comments on our report, Army officials stated (among other things) that the Army had initiated several processes to synchronize the planning for doctrine, organizations, training, leadership development, personnel, facilities, and policies that are to accompany the fielding of new weapon systems and equipment. According to the Army's comments, it fields new equipment under multiple

pathways, some of which allow for equipment to be fielded without some planning elements in place. According to the Army's comments, some of these pathways also provide a "get-well" plan to achieve these elements later. With respect to our recommendation, Army officials stated that senior Army leaders use the ReARMM Governance Process to help decide when equipment can be fielded without full planning element solutions. The Army provided documentation in April 2025 that stated that this is a continuous review process.

To fully implement this recommendation, the Army needs to take specific steps to ensure the planning elements for new equipment are fully completed to better support units that are operating and maintaining the new equipment.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: Diana Maurer, Defense Capabilities and Management

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Defense Science and Technology: Adopting Best Practices Can Improve Innovation Investments and Management. [GAO-17-499](#). Washington, D.C.: June 29, 2017.

Year Recommendations Made: 2017

Recommendations:

To ensure that DOD is positioned to counter both near- and far-term threats, consistent with its science and technology framework, the Secretary of Defense should direct the new Under Secretary of Defense for Research and Engineering to annually define the mix of incremental and disruptive innovation investments for each military department.

To ensure that DOD is positioned to counter both near- and far-term threats, consistent with its science and technology framework, the Secretary of Defense should direct the new Under Secretary of Defense for Research and Engineering to annually assess whether that mix is achieved.

To ensure that DOD is positioned to more comprehensively implement leading practices for managing science and technology programs, the Secretary of Defense should direct the new Under Secretary of Defense for Research and Engineering to define, in policy or guidance, a science and technology management framework that includes emphasizing greater use of existing flexibilities to more quickly initiate and discontinue projects to respond to the rapid pace of innovation.

Actions Needed: DOD initially disagreed with all three recommendations. As of July 2024, DOD stated that it partially agrees with the first and second recommendations and stated it agrees with the third recommendation and identified actions it plans to take to implement them.

With regard to the first and second recommendations, DOD reported that it intends to fund a study in fiscal year 2025 conducted by a Federally Funded Research & Development Center (FFRDC) or University Affiliated Research Center (UARC) to evaluate the advantages and risks associated with defining a mix of incremental and disruptive innovation investments.

For the third recommendation, DOD stated that the Office of the Under Secretary of Defense for Research and Engineering (OUSD(R&E)) reported its intent to provide its perspective to Congress on potential new authorities Congress could grant to promote more rapid adoption of innovative capabilities by DOD.

DOD provided documentation in March 2025 that states that it expects to complete actions to address these three recommendations by August 2025. Fully implementing these three recommendations would improve DOD's science and technology investments and management.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: Shelby S. Oakley, Contracting and National Security Acquisitions

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Navy Shipbuilding: Increasing Focus on Sustainment Early in the Acquisition Process Could Save Billions. [GAO-20-2](#). Washington, D.C.: March 24, 2020.

Year Recommendations Made: 2020

Recommendations:

The Secretary of Defense should change its definition for setting operational availability for ships in its Joint Capabilities Integration and Development System policy by adding information that defines the operational availability requirement by mission area in addition to the ship level and includes all equipment failures that affect the ability of a ship to perform primary missions.

The Secretary of the Navy should direct the Assistant Secretary of the Navy for Research, Development and Acquisition to ensure that all shipbuilding programs develop and update life-cycle sustainment plans (LCSP) in accordance with DOD policy, that demonstrate how a ship class can be affordably operated and maintained while meeting sustainment requirements, including associated business case analyses and identifying sustainment risk.

Actions Needed: DOD partially agreed with the first recommendation and agreed with the second recommendation. With respect to the first recommendation and as of March 2025, DOD officials stated that they have included revisions to the operational availability requirement in the Joint Capabilities Integration and Development System policy. However, we have yet to receive documentation to verify that DOD and Navy's actions meet the recommendation.

The Vice Chairman of the Joint Chiefs of Staff issued interim guidance in January 2023 directing the Navy to rely on factors other than category 4 casualty reports when establishing the basis for shipbuilding programs' operational availability requirements. In our March 2020 report, we found that the use of such casualty reports was one of the reasons the Navy's operational availability requirements did not effectively account for all equipment failures that could affect a ship's ability to perform primary missions.

To fully implement this recommendation, DOD should ensure that its forthcoming policy updates require that shipbuilding programs' operational availability requirements be defined at the

mission level and account for all mission-degrading equipment failures. Making these improvements would help the Navy ensure that its shipbuilding programs' operational availability requirements provide key information about the fleet's reliability and maintainability needs during acquisition decision-making.

With respect to the second recommendation, the Navy updated its acquisition policy in April 2022 to reiterate that all large acquisition programs—such as those for shipbuilding—were required to develop and regularly update an LCSP. The updated policy also clarified which Navy officials were responsible for drafting and approving the LCSP. Additionally, according to existing DOD policy and guidance, LCSPs should include the results of a business case analyses and discussions of sustainment risks. DOD officials stated that the Navy plans to update the LCSPs for all of its shipbuilding programs and ensure they include all required elements, as we recommended. However, given the number of LCSPs that must be updated, Navy officials estimate it could take several years to complete this effort. As of March 2025, Navy officials stated they were developing a schedule for updating shipbuilding programs' LCSPs.

To fully implement this recommendation, the Navy should establish a plan to update all shipbuilding program's LCSPs and ensure any new or revised LCSPs align with policy requirements. Implementing this recommendation would help the Navy ensure it adequately plans for sustainment when making acquisition decisions and does not deliver ships to the fleet that have unmitigated sustainment risks.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: Shelby S. Oakley, Contracting and National Security Acquisitions

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Navy Shipbuilding: Policy Changes Needed to Improve the Post-Delivery Process and Ship Quality. [GAO-17-418](#). Washington, D.C.: July 13, 2017.

Year Recommendation Made: 2017

Recommendation: The Secretary of Defense should direct the Secretary of the Navy to revise the Navy's ship delivery policy to clarify what types of deficiencies need to be corrected and what mission capability (including the levels of quality and capability) must be achieved (1) at delivery and (2) when the ship is provided to the fleet (at the obligation work limiting date). In doing so, the Navy should clearly define what constitutes a complete ship and when that should be achieved.

Actions Needed: DOD did not initially agree with this recommendation but has since changed its position to partially agree. As of April 2025, the Navy has not updated its ship delivery policy. Officials stated that when updating the policy, the Navy would consider this recommendation, as well as feedback from Navy users of the policy. However, officials noted that the Navy believes it would be impractical to fully define in its ship delivery policy what constitutes a complete ship and by when ship completion should be achieved, as we recommended.

We maintain that because the Navy's ship delivery policy is the primary policy governing quality standards for Navy ships at delivery, it must clearly describe the level of quality and

completeness required for Navy ships at key points in the shipbuilding process. The Navy's Board of Inspection and Survey has also recently noted that the Navy's lack of definition regarding a complete ship is a key issue that results in deficiencies being passed to the fleet to fix.

To fully implement this recommendation, the Navy should ensure that forthcoming updates to its ship delivery policy includes changes to more clearly identify the types of deficiencies that should be corrected, the mission capability that must be achieved, and by when ships need to be completed during the ship delivery process. Doing so would increase the Navy's likelihood of identifying and correcting deficiencies before fleet introduction and reduce its risk of providing incomplete and deficient ships to the fleet.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: Shelby S. Oakley, Contracting and National Security Acquisitions

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Defense Industrial Base: DOD Should Take Actions to Strengthen Its Risk Mitigation Approach. [GAO-22-104154](#). Washington, D.C.: July 7, 2022.

Year Recommendations Made: 2022

Recommendations:

The Secretary of Defense should ensure that the National Technology and Industrial Base strategy is in a consolidated document and comprehensive, such as by including required resources and an implementation plan.

The Secretary of Defense should ensure that the Assistant Secretary of Defense for Industrial Base Policy, in coordination with the Industrial Base Council, develops and uses performance measures to monitor the aggregate effectiveness of mitigation efforts for DOD-wide industrial base risks.

Actions Needed: DOD partially agreed with the first recommendation and agreed with the second one.

DOD took steps to begin implementing the first recommendation in 2023. For example, in November 2023, the department issued its first National Defense Industrial Strategy, which lays out the long-term priorities for industrial base action. In October 2024, DOD issued a corresponding implementation plan to help with resource prioritization.

To fully implement this recommendation, DOD should release the implementation plan and ensure that the plan identifies the resources needed to achieve the strategy goals and organizational responsibilities. Without implementing this recommendation, DOD lacks reasonable assurance that all appropriate organizations are working toward the same priorities, promoting supply chain resiliency, and supporting national security objectives.

With respect to the second recommendation, DOD stated that it is aware of the need for performance measures to monitor the aggregate effectiveness of mitigation efforts for DOD-wide industrial base risks. It also stated that it is actively developing metrics aligned to the five focus areas in Executive Order 14017.

In February 2024, DOD officials provided us a set of metrics that senior leaders are using to monitor the health of the defense industrial base in the five focus areas, such as microelectronics, and energy storage and batteries. According to DOD officials, they are using an implementation plan related to the department's recently released National Defense Industrial Strategy to develop outcome metrics and performance measures to track progress for addressing industrial base risks. Officials anticipate completing the metrics and measures by July 2025.

To fully implement this recommendation, DOD should issue and use industrial base risk metrics. Without the metrics, DOD will not know the extent to which it has addressed risks and what additional actions should be taken.

High-Risk Area: [DOD Weapon Systems Acquisition](#)

Director: W. William Russell, Contracting and National Security Acquisitions

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Federal Contracting: Senior Leaders Should Use Leading Companies' Key Practices to Improve Performance. [GAO-21-491](#). Washington, D.C.: July 27, 2021.

Year Recommendations Made: 2021

Recommendations:

The Secretary of the Air Force should ensure the Deputy Assistant Secretary of the Air Force (Contracting) uses a balanced set of performance metrics to manage the department's procurement organizations, including outcome-oriented metrics to measure (a) timeliness of deliveries, (b) quality of deliverables, and (c) end-user satisfaction.

The Secretary of the Army should ensure the Deputy Assistant Secretary of the Army (Procurement) uses a balanced set of performance metrics to manage the department's procurement organizations, including outcome-oriented metrics to measure (a) cost savings/avoidance, (b) timeliness of deliveries, (c) quality of deliverables, and (d) end-user satisfaction.

The Secretary of the Navy should ensure the Deputy Assistant Secretary of the Navy (Procurement) uses a balanced set of performance metrics to manage the department's procurement organizations, including outcome-oriented metrics to measure (a) cost savings/avoidance, (b) timeliness of deliveries, (c) quality of deliverables, and (d) end-user satisfaction.

Actions Needed:

The Air Force disagreed with the first recommendation but has since stated that it will address it by implementing our recommendation to collaborate with end-users to develop performance metrics. The Army and Navy agreed with the second and third recommendations.

With respect to the first recommendation, in February 2024, the Air Force revised its performance metrics intended to be responsive to mission partner needs. However, the revised metrics were not outcome-oriented metrics which is needed to fully implement this recommendation. In February 2025, Air Force officials stated that DOD's October 2024 update on the status of this recommendation reflected the latest efforts in place to address our recommendation. Specifically, the October update noted that while the Air Force has several processes in place to collaborate with their mission partners, it is also planning to use a government-wide survey that would provide mission partners a way to provide feedback on the acquisition process, including timeliness of deliveries, quality of deliverables, and end-user satisfaction. Using outcome oriented metrics would fully implement this recommendation. A balanced set of performance metrics, including both process- and outcome-oriented measures can help federal agencies identify improvement opportunities, set priorities, and allocate resources.

With respect to the second recommendation, in February 2025 DOD officials noted that the Army's November 2024 update reflected the latest efforts in place to address our recommendation. The Army noted that it has established Procurement Administrative Lead Time metrics, which measures the days between when a contract request is accepted to contract award. In addition, Army officials said that the Army's contracting enterprise review is complete, which provides various process-oriented metrics. DOD officials also shared the Army's ongoing efforts to establish metrics on cost, schedule, and performance outcomes, with a focus on customer service. Further, the Army communicated that they are working on forthcoming category management metrics that will measure cost savings and avoidance. The Army's estimated completion is the third quarter of fiscal year 2025.

To fully implement this recommendation, the Army needs to provide evidence that it has implemented all the performance metrics to manage its procurement organizations.

With respect to the third recommendation, in 2021 the Navy established a mechanism for obtaining and using end-user feedback to make improvements to its procurement organizations. In October 2024, the Navy issued a memorandum to continue its efforts on improving its procurement organizations into fiscal year 2025. These efforts include a formal customer survey. Further, DOD communicated that the Navy is developing a Navy-wide enterprise solution which is in various stages of development with a planned completion date of fiscal year 2027. This effort would provide the Deputy Assistant Secretary of the Navy (Procurement) greater visibility and real-time access to existing metrics and data, and an ability to create new metrics across the Navy as needed. This enterprise solution will be able to track program milestones for most of the Navy's major programs, and the Navy is considering tracking category management metrics for cost savings or avoidance.

To fully implement this recommendation, the Navy will need to provide evidence that it has implemented a balanced set of performance metrics to manage the department's procurement organization, including outcome-oriented metrics to measure (a) cost savings/avoidance, (b) timeliness of deliveries, (c) quality of deliverables. Using a balanced set of performance metrics, including both process- and outcome-oriented measures can help federal agencies identify improvement opportunities, set priorities, and allocate resources.

Potential Financial Benefits if Implemented: A billion dollars or more

Director: W. William Russell, Contracting and National Security Acquisitions

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DOD Service Contracts: Actions Needed to Identify Efficiencies and Forecast Budget Needs. [GAO-23-106123](#). Washington, D.C.: September 7, 2023.

Year Recommendation Made: 2023

Recommendation: The Secretary of Defense should ensure that the Under Secretary of Defense, Comptroller (OUSD(C)), in coordination with other relevant offices involved in the recently established services working group, specifies the data sources and methodology for forecasting budget needs for service contracts across the Future-Years Defense Program (FYDP) to inform its fiscal year 2026 and future budget submission.

Actions Needed: DOD partially agreed with this recommendation. In May 2024, OUSD(C) issued budget guidance that gives the responsibility to the military departments for determining the methodologies and data sources to forecast service contract budget needs across the FYDP. DOD officials stated their efforts to collect and review the service contract data are in progress, and OUSD(C) is currently projecting it will complete the necessary actions to address this recommendation by June 2025.

To fully implement this recommendation, OUSD(C) needs to collect and review the military departments contract data for determining methodologies and data sources. Issuing this guidance should help DOD ensure that the budget submissions provided to Congress for service contracts is reliable and useful for decision-making and oversight.

High-Risk Area: [DOD Contract Management](#)

Director: W. William Russell, Contracting and National Security Acquisitions

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Improving Financial Management

Department of Defense: Actions Needed to Improve Accounting of Intradepartmental Transactions. [GAO-21-84](#). Washington, D.C.: January 14, 2021.

Year Recommendation Made: 2021

Recommendation: The Under Secretary of Defense (Comptroller) should develop a strategy to identify short-term solutions that can be implemented in advance of the full implementation of the Government Invoicing system to address the intradepartmental eliminations material weakness. Such solutions should include documented procedures to (1) identify the causes for intradepartmental differences, (2) monitor the results of action plans prepared by components,

and (3) measure whether implemented action plans are effective in addressing the causes for intradepartmental differences.

Actions Needed:

DOD agreed with this recommendation. In its response to our 2021 report, DOD stated the department (1) had established a working group to identify and develop procedures to reduce interdepartmental differences; (2) would request its components provide an action plan for reducing intradepartmental differences; and (3) would develop a dashboarding tool to track the status of reconciliations and eliminations. In April 2022, DOD updated its corrective action plan, which included actions for analyzing on a quarterly basis the journal voucher action plans database in Advanced Analytics and assessing progress in resolving interdepartmental variances. As of January 2025, the estimated completion date for these actions is October 2025.

To fully implement this recommendation, DOD should ensure that the working group identifies and develops procedures to reduce interdepartmental differences, and that its components properly implement these procedures. Without implementing this recommendation, DOD may miss the opportunity to resolve some root causes of intradepartmental differences before the Government-Invoicing system is fully implemented. This may result in an increased risk that DOD will not achieve measurable progress in addressing its intradepartmental eliminations material weakness and that long-term efforts will not fully address the underlying causes.

High-Risk Area: [DOD Financial Management](#)

Managing Director: Kristen Kociolek, Financial Management and Assurance

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DOD Financial Management: Significant Improvements Needed in Efforts to Address Improper Payment Requirements. [GAO-13-227](#). Washington, D.C.: May 13, 2013.

Year Recommendation Made: 2013

Recommendation: The Secretary of Defense should direct the Under Secretary of Defense (Comptroller), with regard to estimating improper payments, to establish and implement key quality assurance procedures, such as reconciliations, to ensure the completeness and accuracy of the sampled populations.

Actions Needed: DOD agreed with this recommendation. The Office of the Under Secretary of Defense (Comptroller) developed an inventory of approximately 80 DOD systems related to disbursing functions. As of March 2025, DOD estimated that by May 2025 the Defense Finance and Accounting Service and DOD components will have established financial management system agreements for improper payments testing. These signed agreements will require DOD components to affirm the completeness of the payments in each financial management system to ensure the completeness and accuracy of the sampled populations. In addition, DOD estimated that by May 2025, its platform for analyzing sampling and transaction details—called Advana—will build on DOD’s capability to provide a universe of transactions for the annual financial statement audits and will also be used for the payment program.

To fully implement this recommendation, DOD should resolve material weaknesses in its department-wide universe of transactions. Specifically, it should resolve weaknesses that preclude it from performing the quality assurance procedures needed to ensure that the populations from which the samples are drawn to estimate improper payments are complete and accurate. Without implementing this recommendation, DOD remains at risk of producing incomplete and unreliable improper payment estimates.

High-Risk Area: [DOD Financial Management](#)

Director: Asif A. Khan, Financial Management and Assurance

Contact Information: khana@gao.gov

Financial Management: DOD Needs to Implement Comprehensive Plans to Improve Its System Environment. [GAO-20-252](#). Washington, D.C.: September 30, 2020.

Year Recommendation Made: 2020

Recommendation: The Secretary of Defense should direct the Chief Management Officer and other entities, as appropriate, to ensure that the department limits investments in financial management systems to only what is essential to maintain functioning systems and help ensure system security until it implements the other recommendations in this report.

Actions Needed: DOD agreed with this recommendation. According to the department, it executed its fiscal year 2023 systems review, and the results of this review informed the fiscal year 2024 defense business systems certification investment decision memorandums. Further, in March 2024 officials from the office of the Under Secretary of Defense (Comptroller) stated that the department has institutional processes in place to constrain financial management system investments, such as applying conditions to annual funds certification decisions. As of January 2025, the department has not demonstrated that it has addressed this recommendation.

To fully implement this recommendation, the department should ensure that it clearly documents and conveys how the specifics of how DOD will ensure investments in financial management systems are limited to maintaining functional systems and system security. Once it does this, DOD will have better assurance that it is not wasting funds on short-term fixes that might not effectively and efficiently support longer-term department goals.

High-Risk Area: [DOD Financial Management](#) and [DOD Business Systems Modernization](#)

Director: Vijay A. D'Souza, Information Technology and Cybersecurity

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DOD Financial Management: Air Force Needs to Improve Its System Migration Efforts. [GAO-22-103636](#). Washington, D.C.: February 28, 2022.

Year Recommendation Made: 2022

Recommendation: The Assistant Secretary of the Air Force (Financial Management and Comptroller) should develop a systems migration plan based on leading migration practices to more timely transition from the Air Force's General Accounting and Finance System–Reengineered (GAFS-R) environment to the Defense Enterprise Accounting and Management System (DEAMS).

Actions Needed: DOD agreed with this recommendation. In its response to our 2022 report, DOD stated that the department was developing a systems migration plan to transition transactions from GAFS-R to the target general ledger systems, including DEAMS and the Maintenance Repair and Overhaul initiative. DOD's September 2023 systems migration plan was consistent with four of the leading migration practices described in our report and partially consistent with two of the practices. In particular, the plan was partially consistent with leading practices associated with training and informing users about transition tasks and workloads. For example, while the plan recognized the importance of training, it stated that the Air Force will develop the training content and the training schedule during the execution of the system migration.

In addition, the plan provided general methods for informing users about transition tasks and workloads. The plan also only documented high-level milestones for phase one of a three-phase migration. In October 2024, DOD stated that it completed its migration phase 2 and 3 integrated master schedule and migration schedule. However, as of January 2025, DOD has not provided these documents for our review.

To fully implement this recommendation, DOD needs to provide us documentation of the actions it has taken to develop its systems migration plan and milestones. Implementing it could enable more timely resolution of issues plaguing the GAFS-R environment.

High-Risk Area: [DOD Financial Management](#)

Director: Asif A. Khan, Financial Management and Assurance

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DOD Financial Management: Additional Actions Would Improve Reporting of Joint Strike Fighter Assets. [GAO-22-105002](#). Washington, D.C.: May 5, 2022.

Year Recommendation Made: 2022

Recommendation:

The Under Secretary of Defense for Acquisition and Sustainment together with the F-35 Program Executive Officer should develop procedures that outline the steps to periodically capture and verify the accuracy and completeness of Joint Strike Fighter (JSF) asset data from contractors and other DOD sources to be recorded in the Defense Property Accountability System (DPAS) until a direct interface with the prime contractors' systems has been established.

Actions Needed: DOD agreed with this recommendation. DOD stated that the F-35 Joint Program Office (JPO) has been coordinating with the Office of the Under Secretary of Defense for Acquisition and Sustainment and the Defense Logistics Agency since fiscal year 2019 to

implement the program's accountable property system of record, DPAS. With guidance from the Office of the Under Secretary of Defense for Acquisition and Sustainment, the JPO is in the process of developing procedures for periodic capture, validation, and upload into DPAS of property data from contractor and DOD sources. The periodic data management processes will support F-35 property accountability until a direct IT system interface or other DOD-approved solutions are established. As of January 2025, the expected date of completion for these actions is June 30, 2025.

Until DOD fully implements this recommendation, it may continue to struggle to meet milestone target dates and will be at an increased risk that its efforts to remediate the JSF program material weakness will be ineffective. Further, DOD will continue to be at risk of having inaccurate property records, with the potential result of misstatements of amounts reported on its financial statements.

High-Risk Area: [DOD Financial Management](#)

Managing Director: Kristen Kociolek, Financial Management and Assurance

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DOD Financial Management: Greater Attention and Accountability Needed over Government-Furnished Property. [GAO-23-105198](#). Washington, D.C.: January 17, 2023.

Year Recommendation Made: 2023

Recommendation: The Secretary of Defense should ensure that the Under Secretary of Defense (Acquisition and Sustainment), in collaboration with the Under Secretary of Defense (Comptroller), develops and documents a comprehensive strategy, separate from the financial management strategy, to clearly articulate the detailed DOD-wide efforts to address the Government-Furnished Property (GFP) material weakness. The comprehensive strategy should document (1) steps to identify and address root causes of deficiencies, (2) an overall planned remediation date with specific interim target dates based on an analysis of feasible time frames, and (3) steps to reassess actions after significant target dates so that plans can be adjusted as needed.

Actions Needed: DOD partially agreed with this recommendation. As of March 2024, DOD identified steps to address the root causes of the GFP deficiencies. DOD also planned a remediation date with interim target dates and steps to reassess actions by evaluating progress on a periodic basis. As of April 2025, DOD did not provide an update of any additional actions taken. To fully implement this recommendation, DOD should document these steps in a comprehensive strategy that clearly articulates detailed DOD-wide efforts to address the GFP material weakness through a collaborative effort between the offices of the Under Secretaries of Defense for Acquisition and Sustainment and Comptroller.

Implementing this recommendation would better position DOD to develop effective and efficient action plans and achievable corrective action dates. This, in turn, would help DOD make meaningful progress in addressing the GFP material weakness and ultimately help to ensure that DOD has reliable and auditable financial information.

High-Risk Area: [DOD Financial Management](#)

Managing Director: Kristen Kociolek, Financial Management and Assurance

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DOD Fraud Risk Management: Enhanced Data Analytics Can Help Manage Fraud Risks, [GAO-24-105358](#), Washington, D.C.: February 27, 2024.

Year Recommendation Made: 2024 (*New Priority Recommendation for 2025*)

Recommendation: The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller) revises DOD's Fraud Risk Management Strategy to establish data analytics as a method for preventing, detecting, and responding to fraud.

Actions Needed: DOD did not agree with this recommendation when our report was published in February 2024. In May 2024 DOD indicated that it planned to implement this recommendation and publish a revised Fraud Risk Management Strategy in September 2024. However, the estimated date of completion for this strategy was delayed. In April 2025, DOD provided an updated estimated date of completion of July 31, 2025.

High-Risk Area: [DOD Financial Management](#)

Director: Seto Bagdoyan, Forensic Audits and Investigative Services

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DOD Fraud Risk Management: Actions Needed to Enhance Department-wide Approach, Focusing on Procurement Fraud Risks, [GAO-21-309](#), Washington, D.C.: August 19, 2021.

Year Recommendation Made: 2021 (*New Priority Recommendation for 2025*)

Recommendation: The Comptroller should direct components, as part of the annual statement of assurance process, to plan and conduct regular fraud risk assessments that align with leading practices in the Fraud Risk Framework. Specifically, the assessment process should include: (1) identifying inherent procurement fraud risks, (2) assessing the likelihood and effect of these risks, (3) determining fraud risk tolerance, (4) examining the suitability of existing fraud controls, and (5) compiling and documenting the fraud risk profile.

Actions Needed: DOD partially agreed with this recommendation. In July 2023 DOD officials told us that they have made progress in implementing this recommendation. The Fiscal Year 2023 Statement of Assurance Execution Handbook instructs components to evaluate their fraud risk management environment using the [GAO Fraud Risk Management Framework Assessment template](#) and to develop corrective action plans to mitigate any identified gaps. It also instructs components to report fraud risks using the Risk Assessment template.

In October 2023, DOD provided us with the Fiscal Year 2023 risk assessment templates for our six selected components-(1) Defense Contract Management Agency, (2) Defense Logistics Agency, (3) Department of the Navy, (4) Department of the Air Force, (5) Department of the Army, and (6) Washington Headquarters Services. Our review of these assessments found that

five of our six selected components included procurement fraud risks in their assessments, which is up from three of six at the time of our engagement. The Department of the Army did not include procurement fraud risks in its assessment. Additionally, we found that the risk assessment template does not include a fraud risk tolerance. In September 2024, DOD officials told us that they will update the Statement of Assurance Handbook and Fraud Risk Management Strategy to reinforce the inclusion of fraud risks and fraud risk tolerance. In April 2025, DOD officials told us that they expect to address this recommendation by the end of June 2025.

To fully address our recommendation, DOD must ensure that components' fraud risk assessments align with leading practices in the Fraud Risk Framework, including evaluating inherent procurement fraud risks and establishing fraud risk tolerance. By doing so, DOD will be better positioned to manage its fraud risks. We will continue to monitor the Department's progress.

High-Risk Area: [DOD Financial Management](#)

Director: Seto Bagdoyan, Forensic Audits and Investigative Services

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Ensuring the Health and Safety of Service Members and Their Families

Improper Payments: TRICARE Measurement and Reduction Efforts Could Benefit from Adopting Medical Record Reviews. [GAO-15-269](#). Washington, D.C.: February 18, 2015.

Year Recommendations Made: 2015

Recommendations:

To better assess and address the full extent of improper payments in the TRICARE program, the Secretary of Defense should direct the Assistant Secretary of Defense (Health Affairs) to implement a more comprehensive TRICARE improper payment measurement methodology that includes medical record reviews, as done in other parts of its existing post payment claims review programs.

To better assess and address the full extent of improper payments in the TRICARE program, and once a more comprehensive improper payment methodology is implemented, the Secretary of Defense should direct the Assistant Secretary of Defense (Health Affairs) to develop more robust corrective action plans that address underlying causes of improper payments, as determined by the medical record reviews.

Actions Needed: DOD agreed with both recommendations. With regard to the first recommendation, as of February 2025, the Defense Health Agency (DHA) had taken some actions to incorporate medical record reviews in its improper payment estimate. For example, DHA reported that it had completed 2 years of medical record reviews. However, it did not incorporate the reviews into its fiscal year 2020 or 2021 improper payment rate estimates, due to challenges with low response on its requests for medical records from TRICARE providers. As a result, DHA officials told us they determined that medical record reviews would artificially

increase the agency's improper payments rates due to insufficient documentation, and that, instead of reporting these rates, they would conduct focused studies based on claim type or other criteria. However, being unable to determine whether a payment was proper due to insufficient documentation is to be reported as an erroneous payment, according to Office of Management and Budget guidance unless OMB has approved a different reporting methodology.

As of February 2025, DOD was in the process of re-designing its improper payment reporting program and did not report improper payments for the TRICARE program in 2023 or 2024. DOD was also considering an alternate approach for improper payments to leverage results of other post payment reviews for the program. As of February 2025, DOD was in the process of conducting risk assessments for TRICARE programs and anticipated results of those assessments in spring 2025.

With regard to the second recommendation, as of February 2025, DOD stated that further efforts will depend on the outcome of improper payment reporting per the first recommendation. DHA reported in 2022 that its medical record reviews did not uncover identifiable root causes or trends to warrant corrective action plans. However, the reviews had significant documentation problems that could be addressed. Of the TRICARE claims that DHA sampled for medical record review in fiscal year 2021, 28 percent in the East TRICARE Region and 67 percent in the West Region had no or insufficient documentation returned for review.

To fully implement these recommendations, DHA should conduct medical record reviews as part of its improper payment estimates for the TRICARE program. In addition, the agency should take corrective action to address the causes of documentation and other errors identified by the reviews. Without implementing these recommendations, DHA cannot effectively identify root causes and take steps to address practices that contribute to improper payments.

Director: Alyssa M. Hundrup, Health Care

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Defense Health Care: DOD Should Demonstrate How Its Plan to Transfer the Administration of Military Treatment Facilities Will Improve Efficiency. [GAO-19-53](#). Washington, D.C.: October 30, 2018.

Year Recommendations Made: 2019

Recommendations:

The Secretary of Defense should ensure that the Assistant Secretary of Defense for Health Affairs, in coordination with Director of the Defense Health Agency (DHA) and the Surgeons General of the military departments, define and analyze the 16 operational readiness and installation-specific medical functions currently excluded from transfer to the DHA to determine whether opportunities exist to reduce or better manage duplicative functions and improve efficiencies in the administration of the military treatment facilities.

The Secretary of Defense should ensure that the Assistant Secretary of Defense for Health Affairs, in coordination with DHA Assistant Director for Health Care Administration and the Secretaries of the military departments, validate headquarters-level personnel requirements to

determine that they are established at the minimum levels necessary—per DOD guidance—to accomplish missions and achieve objectives before transferring authority, direction, and control of the military treatment facilities to the DHA for the third phase.

The Secretary of Defense should ensure that the Assistant Secretary of Defense for Health Affairs, in coordination with DHA Assistant Director for Health Care Administration and the Secretaries of the military departments, conduct a comprehensive review to identify the least costly mix—per DOD guidance—of military, civilian, and contractors needed to meet validated requirements—that is, to perform the functions identified at the DHA headquarters and intermediate management organizations and at the military departments' headquarters and intermediate commands. Additionally, this comprehensive review should be completed before transferring authority, direction, and control of the military treatment facilities to the DHA for the third phase.

Actions Needed: DOD agreed with all three recommendations. For the first recommendation, we noted in 2020 that DOD had issued a March 2019 memorandum regarding the alignment of the operational and installation-specific medical functions, but that further detail was needed regarding what analysis DOD had completed to assess the 16 functions for duplication. In March 2021, DOD officials stated that the Assistant Secretary of Defense for Health Affairs, DHA, and the military departments had conducted an assessment that included some of the 16 functions, such as occupational and environmental health. However, as of January 2025, DOD was still working to address this recommendation. DOD, according to officials, is waiting to reassess the remaining operational readiness and installation-specific medical functions until it develops implementation plans. According to officials, the estimated completion date for the assessment is January 2026.

For the second recommendation, DOD officials confirmed in February 2022 that DOD's study to define functions and personnel requirements was ongoing. Officials also acknowledged that their 2018 review of DHA personnel requirements did not provide a complete assessment because it did not assess the military departments' headquarters and intermediate commands. In February 2024, officials stated that the Deputy Secretary of Defense issued a memorandum in December 2023 requiring a comprehensive review of all personnel requirements. Specifically, the memorandum requires the Under Secretary of Defense for Personnel and Readiness to complete a comprehensive review that considers all medical personnel and staffing. Per the memorandum, the completion date for the review is June 30, 2024. As of January 2025, DOD had not provided an update on the department's actions.

DOD officials stated in February 2022 that the department was working to implement the third recommendation. According to officials, the DOD estimated it would complete a comprehensive review to identify the least costly mix of military, civilian, and contractors to meet validated requirements by September 2025.

To fully implement these recommendations, DOD should analyze all 16 operational readiness and installation-specific medical functions for duplication, validate headquarters-level personnel requirements, and identify the least costly mix of personnel. Without implementing these recommendations, DOD and congressional decision-makers are not positioned to know whether, to what extent, and how undertaking this significant reform effort will improve effectiveness and efficiency in the administration of the military treatment facilities.

Director: Rashmi Agarwal, Defense Capabilities and Management

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Military Health Care: Improved Procedures and Monitoring Needed to Ensure Provider Qualifications and Competence. [GAO-22-104668](#). Washington, D.C.: August 11, 2022.

Year Recommendation Made: 2022

Recommendation: The Director of the Defense Health Agency (DHA) should implement monitoring of clinical quality management procedures at military medical treatment facilities (MTFs) and ensure that the monitoring approach includes:

- an assessment of MTF adherence to credentialing and privileging, focused professional practice evaluations (FPPE) for cause, and potentially compensable event (PCE) review procedures.
- a process for obtaining and evaluating information about all patient safety events that resulted in compensation and require DHA review.

Actions Needed: DOD agreed with this recommendation. As of February 2025, DHA had taken steps to improve its monitoring of MTF adherence to certain clinical quality management procedures, including credentialing and privileging and FPPE for cause, and PCE review procedures. However, DHA has not implemented planned actions to improve its monitoring of patient safety events that could potentially result in compensation, including events for which a payment has not been made and events involving an active-duty death or disability payment. DHA's planned actions require coordination across military departments. As of February 2025, DHA had drafted an agreement for obtaining such information but had not yet finalized or implemented the agreement.

To fully implement this recommendation, DHA should improve its monitoring of patient safety events that resulted in compensation and thus require DHA-level reviews. Until it does so, DHA may not be fulfilling its responsibility to report to the National Practitioner Data Bank (NPDB) providers who may have delivered substandard care that resulted in payments to servicemember or their families. Further, DHA's failure to report providers in a timely manner to the NPDB may hinder other health care organizations' efforts to obtain complete information about providers' involvement in these patient safety events when granting them privileges.

Director: Sharon M. Silas, Health Care

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Defense Health Care: Additional Assessments Needed to Determine Effects of Active Duty Medical Personnel Reductions. [GAO-23-106094](#). Washington, D.C.: July 11, 2023.

Year Recommendation Made: 2023

Recommendation: The Secretary of Defense should ensure that the Assistant Secretary of Defense for Health Affairs, in coordination with the Surgeons General of the military departments and the Director of DHA, develops and implements department-wide guidance for assessing fully and consistently the potential effect of military medical personnel reductions on

the military treatment facilities (MTFs), including procedures for documenting results of the assessments. Such guidance should provide clarity on assessing feasibility of using mitigation strategies for any identified reductions and conducting a risk analysis associated with the hiring, onboarding, and retention of civilian personnel.

Actions Needed: DOD agreed with this recommendation. In December 2023, the Deputy Secretary of Defense issued a memorandum about stabilizing and improving the military health system. This memo directs numerous actions related to assessing and documenting medical personnel and staffing requirements. As of May 2024, the Under Secretary of Defense for Personnel and Readiness (USD(P&R)) was planning to complete a comprehensive review of all medical personnel and staffing requirements by the end of June 2024. Further, according to the memorandum, the USD(P&R), in coordination with the military departments, was to begin implementing the approved findings in a study about future strategies for the military health system. The memorandum indicates that DOD was planning to begin redistribution efforts by July 1, 2024, and that these efforts are intended to distribute military medical personnel, optimize clinical readiness and care opportunities, and continue supporting critical operational needs. As of March 2025, DOD expected to complete these actions by July 2025.

To fully implement this recommendation, DOD should develop and implement department-wide guidance for assessing fully and consistently the potential effect of military medical personnel reductions on MTFs. Implementing this recommendation may help DOD senior leaders avoid taking on risk by divesting active duty medical personnel at additional cost to the unified medical budget.

Director: Rashmi Agarwal, Defense Capabilities and Management

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Military Health Care: DOD Should Improve Its Process for Clinical Adverse Actions against Providers. [GAO-24-106107](#). Washington, D.C.: April 11, 2024.

Year Recommendation Made: 2024

Recommendation: The Director of the Defense Health Agency (DHA) should strengthen its monitoring of military medical treatment facilities' (MTFs) and DHA's timeliness in completing the steps in the clinical adverse action process.

Actions Needed: DOD agreed with this recommendation. As of February 2025, DHA said it had developed a dashboard for networks to monitor all clinical adverse actions taking place at the MTFs. DHA said it plans to revise its clinical adverse action policy to require the networks to submit monthly clinical adverse action reports to DHA. As of February 2025, DHA estimated completing these revisions in July 2025.

To fully implement the recommendation, DHA needs to complete its planned actions related to monitoring the clinical adverse action process. Until it does so, DHA lacks assurance that it is meeting its goal of ensuring timely resolution and reporting of quality and safety issues to the National Practitioner Data Bank and state licensing boards.

Director: Sharon M. Silas, Health Care

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Military Readiness: Comprehensive Approach Needed to Address Service Member Fatigue and Manage Related Efforts. [GAO-24-105917](#). Washington, D.C.: March 26, 2024.

Year Recommendation Made: 2024

Recommendation: The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness conducts an assessment of DOD's oversight structure for fatigue related efforts. This assessment should identify and delegate authority to an office with sufficient authority, sufficient staffing and resources, and committed leadership to act as a focal point for and oversee all DOD-wide fatigue-related efforts.

Actions Needed: DOD concurred with this recommendation. As of February 2025, the Office of the Under Secretary of Defense for Personnel and Readiness reported that, no later than October 2025, it will conduct an assessment of DOD's oversight structure for fatigue-related efforts and formally designate in writing the organization to serve as a focal point for and oversee DOD-wide fatigue-related efforts.

To fully implement this recommendation, DOD should address challenges with (1) organizational authority, (2) the framework used to implement and oversee fatigue-related efforts, and (3) overseeing the services' implementation of their responsibilities to help prevent and mitigate the effects of fatigue. Specifically, DOD should assess the department's oversight structure and identify an office or an individual with sufficient authority, sufficient staffing and resources, and committed leadership to oversee the implementation of the department's health promotion and disease prevention guidance and other fatigue-related efforts.

Implementing this recommendation would help DOD assign leaders capable of ensuring that the department has a culture that views sleep patterns as a key indicator of readiness and implements efforts across the department to effectively limit service member fatigue.

Director: Diana Maurer, Defense Capabilities and Management

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Military Vehicles: Army and Marine Corps Should Take Additional Actions Mitigate and Prevent Training Accidents. [GAO-21-361](#). Washington, D.C.: July 7, 2021.

Year Recommendations Made: 2021

Recommendations:

The Secretary of the Army, in consultation with the Chief of Staff of the Army, should ensure that tactical vehicle driver training programs—to include licensing, unit, and follow-on training—have a well-defined process with specific performance criteria and measurable standards to identify driver skills and experience under diverse conditions.

The Secretary of the Navy, in consultation with the Commandant of the Marine Corps, should ensure that tactical vehicle driver training programs—to include licensing, unit, and follow-on

training—have a well-defined process with specific performance criteria and measurable standards to identify driver skills and experience under diverse conditions.

Actions Needed: DOD agreed with both recommendations. In April 2025, with respect to the first recommendation, the Army stated that it issued guidance emphasizing the importance of unit commanders following the standards established in Army Regulation 600-55, *The Army Driver and Operator Standardization Program (Selection, Training, Testing, and Licensing)*. The documentation further states that the Army intends to take other actions to clarify and improve the implementation of existing guidance to address this recommendation. More specifically, by June 2025, the Army plans to implement a progressive drivers' training model that would assist unit commanders with the conduct of increasingly challenging vehicle driver training scenarios.

To fully implement this recommendation, the Army should ensure that its tactical vehicle driver training programs have clearly defined performance criteria and standards to evaluate and, as needed, build the skills of the driver-in-training to operate tactical vehicles under a variety of conditions, including off-road and at night.

In April 2025, with respect to the second recommendation, the Marine Corps reported it had taken several actions to address this recommendation, including holding meetings to specifically discuss new initiatives. The Marine Corps also stated that it decided to reestablish a tactical vehicle licensing examiner Military Occupational Specialty to help manage commands' vehicle driver licensing requirements, driver qualifications, and all-weather, off-road training needs. The Marine Corps estimated that this action will be completed by September 2025.

To fully implement this recommendation, the Marine Corps should ensure that its tactical vehicle driver training programs have clearly defined performance criteria and standards to evaluate and, as needed, build the skills of the driver-in-training to operate tactical vehicles under a variety of conditions, including off-road and at night.

Developing performance criteria and measurable standards for training would better assure that Army and Marine Corps drivers have the skills to operate tactical vehicles safely and effectively.

Director: Diana Maurer, Defense Capabilities and Management

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National Guard Helicopters: Additional Actions Needed to Prevent Accidents and Improve Safety. [GAO-23-105219](#). Washington, D.C.: March 14, 2023.

Year Recommendations Made: 2023

Recommendations:

The Secretary of the Army should ensure the Chief of Staff of the Army, in coordination with the Director of the Army National Guard, updates safety or operational guidance to establish a process to continuously evaluate and update operational risk management worksheets for Army National Guard helicopter units to reflect relevant safety information such as accident data, hazard reporting, and unit culture surveys.

The Secretary of the Army should ensure the Army Training and Doctrine Command's Army Aviation Center of Excellence, in coordination with the Director of the Army National Guard,

develops a coordinated plan and identifies the resources necessary for conducting in-flight aviation standardization program evaluations of Army National Guard helicopter unit aircrews on a regular and recurring basis.

The Secretary of the Army should ensure that the Chief of Staff of the Army, in coordination with the Director of the Army National Guard, develops a comprehensive strategy that includes goals, priorities, and performance measures to address the challenges that hinder Army National Guard helicopter pilot training.

Actions Needed: DOD agreed with these recommendations.

With respect to the first recommendation, in April 2025 Army officials noted that they intend to update the Army Safety Program Regulation to reflect the need for a well-defined process for continuous evaluation of operational risk management practices that is informed by relevant safety data. The Army estimates that it will complete this update by the end of September 2025. To fully implement this recommendation, the Army should implement a process by which it reviews and updates the Army National Guard's operational risk management worksheets for helicopter units on a regular basis using information from accident and hazard reporting, unit culture surveys, and other sources, as needed. By implementing this recommendation, the Army will be able to ensure that risk management worksheets reflect relevant and up-to-date safety information.

With respect to the second recommendation, according to documentation provided in May 2024, the Army completed a study to identify the resources needed to perform regular and recurring in-flight aviation standardization evaluations for National Guard helicopter units. Based on this documentation, the Army was considering two courses of action to increase the frequency of Army National Guard aviation unit assessments. One longer-term course of action would require an overall increase in the number of authorized positions and staffing levels. This would allow for Army National Guard aviation unit assessment frequency on par with active Army aviation units that occur every 2 to 3 years. Another near-term course of action under review by the Directorate of Evaluations and Standardization would increase Army National Guard aviation unit assessment frequency to every 3 to 5 years by utilizing personnel from the Directorate of Evaluations and Standardization and Army National Guard and Army Reserve unit designees that would be certified to conduct the assessments. This option requires that the Directorate of Evaluations and Standardization identify enough experienced and qualified pilots within the Army National Guard and Army Reserve who would be available for temporary duty to conduct the assessments.

In April 2025, the Army indicated it would initiate a feasibility study during which the Army National Guard's Aviation and Safety Division will assign a Standardization Pilot to the Aviation Resource Management Survey team to be responsible for conducting program reviews and in-flight evaluations of units. This individual will also perform program reviews and written evaluations of other units. The Army plans for this two-year feasibility study to begin in October 2025 and be completed in fiscal year 2027. To fully implement this recommendation, the Army needs to implement and resource a plan based on the courses of action it developed. By implementing a plan to provide personnel and other resources for Army National Guard helicopter unit in-flight standardization program assessments, the Army will be better positioned to conduct these assessments on a regular, recurring basis.

With respect to the third recommendation, in April 2025 Army National Guard officials recommended the Army establish a working group to identify challenges and develop a strategy

with the Army Aviation Enterprise and the Combat Readiness Center to meet the challenges which are currently hindering pilot training and determine the trends and solutions which will address pilot training friction points in the future. In February 2024, the Army estimated that establishing the working group and developing recommendations would take until the end of September 2025.

To fully implement this recommendation, the Army should identify the challenges hindering pilot training and develop a comprehensive strategy with goals, priorities, and performance measures to assess progress and efficiently align resources to address the identified challenges. By implementing this recommendation, the Army will have a comprehensive approach to addressing training challenges.

Director: Diana Maurer, Defense Capabilities and Management

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Strengthening Infrastructure Management

Naval Shipyards: Actions Needed to Improve Poor Conditions that Affect Operations. [GAO-17-548](#). Washington, D.C.: September 12, 2017.

Year Recommendation Made: 2017

Recommendation: The Secretary of the Navy should develop a comprehensive plan for shipyard capital investment that establishes (1) the desired goal for the shipyards' condition and capabilities; (2) an estimate of the full costs to implement the plan, addressing all relevant requirements, external risk factors, and associated planning costs; and (3) metrics for assessing progress toward meeting the goal that include measuring the effectiveness of capital investments.

Actions Needed: The Navy agreed with this recommendation. The Navy produced a Shipyard Infrastructure Optimization Plan in February 2018 to guide the improvement of naval shipyards. The plan includes some preliminary goals for desired conditions and capabilities but lacks clear metrics for how the Navy plans to measure progress towards these goals. Also, the plan includes a preliminary cost estimate, but work is underway to determine the full costs to address all relevant requirements, risk factors, and planning costs.

Further, the plan identifies risks that could increase costs but does not identify solutions to address those risks. According to Navy officials, they will develop plans to address the risks in subsequent phases of the planning effort. In February 2023, Navy officials reported that they have developed several metrics which they used to develop the infrastructure plan at one shipyard. Officials have stated they intend to use the same metrics in future shipyard plans.

As of February 2024, the Navy was developing a document that would establish the goals of the Shipyard Infrastructure Optimization Plan program. Additionally, the Navy was also developing shipyard-specific plans to guide project development. However, these documents and plans will not be complete until 2026.

To fully implement this recommendation the Navy should consistently use metrics to gauge progress in planning and implementing the Shipyard Infrastructure Optimization Plan. Implementing this recommendation by developing a more comprehensive cost estimate and metrics for assessing progress would help ensure that key decision makers and Congress have the information they need to assess the effectiveness of the Navy's capital investment program at the shipyards.

Director: Diana Maurer, Defense Capabilities and Management

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Defense Real Property: DOD-Wide Strategy Needed to Address Control Issues and Improve Reliability of Records. [GAO-20-615](#). Washington, D.C.: September 9, 2020.

Year Recommendations Made: 2020

Recommendations:

The Under Secretary of Defense (Comptroller) should, in collaboration with the Under Secretary of Defense (Acquisition and Sustainment), develop and implement a DOD-wide strategy to remediate real property asset control issues.

The Under Secretary of Defense (Comptroller) should, in collaboration with the Under Secretary of Defense (Acquisition and Sustainment), develop department-wide instructions for performing the existence and completeness verifications.

Actions Needed: DOD agreed with both recommendations. In its response to the first recommendation, DOD officials stated in January 2025, that they were updating policies and procedures related to real property asset accounting with an estimated completion by spring 2025.

In its response to the second recommendation, DOD officials stated that they are committed to placing increased leadership emphasis on real property asset policies and instructions to ensure, among other things, that field teams perform consistent and repeatable existence and completeness verifications. In January 2025, DOD officials stated that the real property working group will continue to monitor progress of key corrective actions related to real property existence and completeness verifications and review proposed updates to policy with an estimated completion by spring 2025.

To fully implement these recommendations, DOD needs to finalize its efforts to update policies and procedures and improve the consistency of existence and completeness verifications. Implementing both recommendations would better position DOD to develop sustainable, routine processes to help ensure accurate real property records and, ultimately, auditable information for financial reporting for the department. In addition, implementing these recommendations would help DOD achieve an auditable real property baseline and, ultimately, its objective of achieving an unmodified ("clean") audit opinion.

High-Risk Area: [DOD Financial Management](#)

Managing Director: Kristen Kocielek, Financial Management and Assurance

Contact Information: kociolekk@gao.gov

Military Housing: DOD Should Address Critical Supply and Affordability Challenges for Service Members, [GAO-25-106208](#), Washington, D.C.: October 30, 2024.

Year Recommendation Made: 2024 (*New Priority Recommendation for 2025*)

Recommendation: The Secretary of Defense should ensure that the Assistant Secretary of Defense for Energy, Installations, and Environment, in coordination with the Under Secretary of Defense for Personnel and Readiness, performs a structured analysis to develop a comprehensive list of critical housing areas. In conducting analysis to develop this list, DOD should consider the unique characteristics of a location, such as vacation rental areas.

Actions Needed: DOD agreed with this recommendation. DOD provided a corrective action plan in December 2024 that stated the department will perform a structured analysis to develop a comprehensive list of critical housing areas by December 2025.

To fully implement this recommendation, DOD needs to perform the structured analysis, which includes unique location characteristics such as vacation rentals that affect the area, and finalize the development of a list of critical housing area. Identifying these critical housing areas through a structured analysis—and consistently updating such a list—would help DOD address the negative financial and quality-of-life effects experienced by some service members and their families who are stationed in areas with critical shortages in available and affordable housing.

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Military Barracks: Poor Living Conditions Undermine Quality of Life and Readiness. [GAO-23-105797](#). Washington, D.C.: September 19, 2023.

Year Recommendations Made: 2023

Recommendations:

The Secretary of Defense should ensure that DOD develops a method to track and report complete Operation & Maintenance and Military Construction funding information in a combined manner for barracks housing programs, especially with respect to funding needed to improve barracks conditions, including both funding requirements and expenditures. In addition, the method should track and report complete Military Personnel funding with respect to funding needed to house service members typically required to live in barracks, such as service members living in private sector housing due to insufficient space in barracks, including both funding requirements and expenditures.

The Secretary of Defense should ensure that the Assistant Secretary of Defense for Energy, Installations, and Environment establishes an oversight structure, such as quarterly programmatic reviews, to increase oversight of military service barracks housing programs, including roles and responsibilities for relevant Office of the Secretary of Defense offices.

Actions Needed: DOD partially agreed with the first recommendation and agreed with the second recommendation.

With respect to the first recommendation, DOD provided a correction action plan in February 2025 that states that DOD has started a phased approach to track barracks funding, starting first with specific Operations & Maintenance funding (Facilities Sustainment, Restoration and Modernization) and Military Construction funding identifiers for the Fiscal Year 2026 budget year. DOD stated that the department is currently unable to differentiate other Operations and Maintenance funding to improve facilities and Military Personnel funding provided to service members who would normally reside in barracks. However, efforts are underway to develop a system or tracking method with this capability. Officials estimate completing these actions by June 30, 2027.

With respect to the second recommendation, DOD provided a corrective action plan in February 2025 that states that the Assistant Secretary of Defense for Energy, Installations, and Environment has made considerable progress towards issuing policies establishing quarterly programmatic reviews that will allow the department to establish metrics and reporting requirements for barracks. DOD expects the issuance of these policies by May 30, 2025.

To fully implement both recommendations, DOD should develop a method to track and report complete funding information and establish an oversight structure. Implementing these recommendations will help DOD better prioritize investments in barracks to improve living conditions for service members and ensure that barracks housing programs across military services support quality of life and readiness.

High-Risk Area: [Managing Federal Real Property](#)

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Military Housing: DOD Can Further Strengthen Oversight of Its Privatized Housing Program. [GAO-23-105377](#). Washington, D.C.: April 6, 2023.

Year Recommendations Made: 2023

Recommendations:

The Secretary of Defense should ensure that the Deputy Assistant Secretary of Defense for Housing, in collaboration with the military departments, develops a mechanism to collect and incorporate resident feedback on the formal dispute resolution process and the tenant advocate position. This mechanism could be included as part of the department's ongoing effort to develop metrics to evaluate the effectiveness of statutory requirements related to the privatized military housing program.

The Secretary of Defense should ensure that the Deputy Assistant Secretary of Defense for Housing establishes a department-wide turnover inspection guidance that includes clear and consistent inspection standards for assigning ratings to each of the components evaluated in the turnover maintenance checklist.

Actions Needed: DOD agreed with both recommendations. In addition, section 2825 of the National Defense Authorization Act for Fiscal Year 2024 required DOD to implement these recommendations or provide a report to Congress explaining non-implementation.

With respect to the first recommendation, an Office of the Deputy Assistant Secretary of Defense for Housing (ODASD(H)) official stated that as of February 2025 ODASD(H) had collaborated with the military departments to develop a mechanism for collecting and incorporating tenant feedback on the formal dispute resolution process and the tenant advocate position. In addition, the Office of the Secretary of Defense plans to collect this feedback through the Military Family Readiness Working Group for Military Housing.

However, DOD provided updated information in March 2025 that stated delays in executing this group have caused the department to reconsider its plan, and that DOD estimated completion later in 2025. To fully implement this recommendation, DOD needs to finalize efforts to collect and incorporate tenant feedback on the dispute resolution process and the tenant advocate position. Implementing this recommendation would help DOD ensure that the formal dispute resolution process and the resident advocate position are achieving their intended results.

With respect to the second recommendation, the ODASD(H) collaborated with the military departments regarding updated Department-wide turnover inspection guidance and is in the process of writing guidance with clear and consistent inspection standards for assignment of ratings by component. As of March 2025, DOD stated that the guidance will be coordinated with the military departments and DOD anticipates the Chief Housing Officer signing the final guidance in June 2025. To fully implement this recommendation, DOD needs to finalize guidance that should include clear and consistent standards. Implementing this recommendation would help DOD reduce friction between housing offices and private housing companies, clarify processes for residents, and reduce the potential for unintended impacts on the financial health of some projects.

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Defense Infrastructure: DOD Should Better Manage Risks Posed by Deferred Facility Maintenance. [GAO-22-104481](#). Washington, D.C.: January 31, 2022.

Year Recommendations Made: 2022

Recommendations:

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in coordination with the DOD components, sets milestones and holds component leadership accountable for implementing the Sustainment Management System (SMS).

The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment, in coordination with the DOD components, conducts an assessment of the SMS implementing guidance to determine which elements of SMS should be applied consistently across the components, and uses the results of that assessment to update the

guidance for SMS condition assessments to ensure that facility condition data are comparable across the department.

Actions Needed: DOD agreed with both recommendations. With respect to the first recommendation and as of September 2024, DOD officials stated that a DOD instruction was estimated to be issued in October 2025. To fully implement this recommendation, DOD needs to set milestones for SMS implementation and ensure leadership is held accountable for that implementation.

With respect to the second recommendation and as of September 2024, DOD officials stated that it had a two-phased approach to address this recommendation. The first phase is to issue a policy instruction that establishes a lead military service, roles, responsibilities, and governance for full implementation of eSMS across all the military services and activities. The second phase is to issue a separate policy instruction that has detailed guidance and metrics for Facility Sustainment, Restoration, and Modernization. The official projected that DOD will issue the instruction by spring 2025. To fully implement this recommendation, DOD should ensure updates to guidance for eSMS contain information to ensure that facility condition data are comparable across the department.

By implementing both recommendations, DOD officials would be better positioned to formulate, evaluate, and communicate their strategic investment decisions, including managing risks associated with DOD's \$137 billion facility maintenance backlog (as of fiscal year 2020).

High-Risk Area: [Managing Federal Real Property](#)

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Executing Business Reform

Defense Management: DOD Needs to Address Inefficiencies and Implement Reform across Its Defense Agencies and DOD Field Activities. [GAO-18-592](#). Washington, D.C.: September 6, 2018.

Year Recommendation Made: 2018

Recommendation: The Secretary of Defense should ensure that the Chief Management Officer (CMO) routinely and comprehensively monitors and evaluates ongoing efficiency initiatives within the department, including those related to the reform teams. This monitoring should include establishing baselines from which to measure progress, periodically reviewing progress made, and evaluating results.

Actions Needed: DOD agreed with our recommendation. In January 2021, the position of CMO was disestablished and responsibilities for the department's reform efforts were transferred to the Performance Improvement Directorate within the Office of Director of Administration and Management (DA&M). In October 2022, the Deputy Secretary of Defense issued the department's Performance Improvement Framework, which provided a consistent methodology to define, identify, track, and report on existing and planned opportunities for performance

improvement across DOD, including those that enable cost savings. DOD subsequently reported on its proposed performance improvement initiatives, including estimated savings, using this framework in its Fiscal Year 2024 and Fiscal Year 2025 budget overviews, released in March 2023 and March 2024, respectively.

DOD also reported on the accomplishments for some of its performance improvement initiatives as a part of its Fiscal Year 2024 Annual Performance Report, released in January 2025. In addition, the Deputy Secretary of Defense designated certain performance improvement initiatives as priority cross-cutting performance improvement initiatives and directed the Defense Performance Improvement Council to assess those initiatives on a quarterly basis. DOD initially assessed its priority performance improvement initiatives and identified metrics to enable ongoing monitoring. As of February 2025, however, DOD leadership had not approved those metrics nor used them to monitor those initiatives.

To fully implement this recommendation, DOD needs to fully and consistently implement monitoring and reporting mechanisms it has developed, such as its annual reporting and quarterly assessments, and demonstrate their use over time. Doing so will enable DOD to demonstrate progress in its performance improvement efforts.

High-Risk Area: [DOD Approach to Business Transformation](#)

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Persistent Chemicals: DOD Needs to Provide Congress More Information on Costs Associated with Addressing PFAS [Reissued with revisions on Feb. 25, 2025]. [GAO-25-107401](#). Washington, D.C.: February 24, 2025.

Year Recommendation Made: 2025 (*New Priority Recommendation for 2025*)

Recommendation: The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment includes in DOD's semiannual report to Congress on costs for investigating and cleaning up per- and polyfluoroalkyl substances (PFAS) or other congressional reporting mechanism: (1) additional information regarding DOD's potential total fiscal exposure related to PFAS investigation and cleanup, including cost estimates at Base Realignment and Closure (BRAC) and other sites expected to be funded by DOD appropriations, and (2) a detailed explanation and examples of how changing assumptions about key cost drivers may affect future cost estimates. This additional information could be informed by a risk and uncertainty analyses of changing key cost drivers relating to PFAS investigation and cleanup.

Actions Needed: DOD partially agreed with this recommendation. To fully implement the recommendation, DOD should ensure that information on DOD's potential total fiscal exposure related to PFAS investigation and cleanup and a detailed explanation and examples of how changing assumptions about key cost drivers may affect future cost estimates is included in regular and required reporting to Congress, either through the semiannual report to Congress on costs for investigating and cleaning up PFAS or another congressional reporting mechanism.

High-Risk Area: [U.S. Government's Environmental Liability](#)

Director: Alissa H. Czyz, Defense Capabilities and Management

Contact Information: czyza@gao.gov

Northern Triangle: DOD and State Need Improved Policies to Address Equipment Misuse.
[GAO-23-105856](#). Washington, D.C.: November 2, 2022.

Year Recommendation Made: 2023

Recommendation: The Secretary of Defense, in consultation with the Secretary of State, should evaluate DOD's Golden Sentry program to identify whether the program provides reasonable assurance, to the extent practicable, that DOD-provided equipment is only used for its intended purpose and develop a plan to address any deficiencies identified in the evaluation.

Actions Needed: DOD agreed with this recommendation. As of September 2024, DOD officials said that they are collaborating with the Department of State to implement a study to evaluate the Golden Sentry program. If they identify deficiencies, they will work with State to develop a corrective action plan to address them.

To fully implement this recommendation, DOD should evaluate the current design of the Golden Sentry program to determine whether it responds to a legal requirement that the program provides, to the extent practicable, a reasonable assurance that recipients of equipment provided by DOD under the Arms Export Control Act or the Foreign Assistance Act are using the equipment for its intended purposes.

If DOD determines that the program is not providing such reasonable assurance, the department should develop a plan to address any identified gaps in the program. Taking these actions would help DOD (1) consistently identify incidents of potential misuse and (2) ensure that such equipment is only used for authorized purposes. By consistently identifying incidents of potential misuse, DOD can obtain information relevant to decisions on future transfers of defense articles.

Director: Chelsa Kenney, International Affairs and Trade

Contact Information: kenneyc@gao.gov

Ukraine: DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring.
[GAO-24-106289](#). Washington, D.C.: March 13, 2024.

Year Recommendations Made: 2024

Recommendations:

The Secretary of Defense should formally evaluate the modified End Use Monitoring (EUM) requirements and practices in Ukraine to ensure they are meeting program objectives and use the results of the assessment to update requirements for monitoring defense articles in a hostile environment, as appropriate.

The Secretary of Defense should instruct the Defense Security Cooperation Agency (DSCA) to develop a plan to track the status of routine EUM items provided under the Presidential Drawdown Authority (PDA) in DOD data systems.

Actions Needed: DOD agreed with both recommendations. In April 2025, DOD provided information for these recommendations, which stated that DOD would take steps to evaluate the modified EUM requirements and practices in Ukraine and would provide an update in July 2025.

To fully implement the first recommendation, DOD should formally assess whether its adjustments for conducting EUM in a hostile environment are meeting its objective of ensuring that defense articles provided to Ukraine are used for the purposes for which they were provided. Completing this assessment would help DOD (1) make informed policy adjustments going forward and (2) ensure that EUM program objectives are being met not only in Ukraine, but also in other locations where the hostile environment policy may someday become relevant.

To fully implement the second recommendation, DSCA should develop a plan that better tracks the status of routine EUM items in DOD's data system of record for end use monitoring. Developing this plan will help DOD (1) account for certain critical defense articles delivered to Ukraine, (2) guard against misuse and undetected diversion until new data systems become operational, and (3) build its new delivery tracking system.

Director: Chelsa Kenney, International Affairs and Trade

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Enclosure 2

Key Information About the Status of GAO Recommendations and Improving Agency Operations

Department of Defense's Recommendation Implementation Rate

Our work on Department of Defense (DOD) oversight has generated numerous recommendations to help enhance the efficiency and effectiveness of operations across the department. While DOD continues to make progress implementing GAO's recommendations, the department's overall implementation rate is below the government-wide average.

In November 2024, we reported that, on a government-wide basis, 70 percent of our recommendations made 4 years ago were implemented.⁴ DOD's 4-year implementation rate was about 58 percent. As of May 2025, DOD had 1,359 open recommendations. Fully implementing these open recommendations could significantly improve agency operations.

Implemented and New Priority Recommendations

Our June 2024 letter to Secretary Austin identified 90 priority recommendations.⁵ Since then, DOD implemented 15 recommendations, and we removed the priority designation from two recommendations. We added six new priority recommendations.

Implemented recommendations:

- DOD took several steps to improve its leadership commitment to preventing and responding to incidents of sexual harassment, addressing the last priority recommendation in this area.⁶ DOD addressed our September 2011 recommendation by issuing the Prevention Plan of Action and additional guidance that highlight leadership responsibility for ensuring an environment free from harm and abuse and that specifies department responsibility for ensuring leadership accountability.
- DOD took steps to help ensure that standardized aviation mishap data elements are collected by the defense safety centers, as we recommended in August 2018. A working group completed a safety management business process re-engineering effort that included standardizing aviation mishap data elements in the department's safety information management systems and standardized the procedures for collecting this

⁴GAO, *Performance and Accountability Report: Fiscal Year 2024*, [GAO-25-900570](#), (Washington, D.C.: November 2024).

⁵GAO, *Priority Open Recommendations: Department of Defense*, [GAO-24-107327](#), (Washington, D.C.: June 28, 2024).

⁶GAO, *Preventing Sexual Harassment: DOD Needs Greater Leadership Commitment and an Oversight Framework*, [GAO-11-809](#), (Washington, D.C.: Sept. 21, 2011).

data. DOD's safety information management systems implemented these safety data standards in April 2024.⁷

- The Defense Security Cooperation Agency (DSCA) took steps to improve the reliability of data on components' use of Foreign Military Sales administrative funds, as we recommended in July 2018. Additionally, DSCA took steps to improve the reliability of data on components' use of funds for contract administration services funds, which diminished the risk of unallowable or unapproved payments that could lead to fraud, waste, and abuse of funds, thus implementing a second recommendation.⁸
- DOD took steps to develop a strategy that identifies and addresses risks to data quality and information accessibility regarding the department's real property data, as we recommended in November 2018. This included establishing time frames and performance metrics for addressing risks related to (1) unfilled real property positions, (2) a needed department-wide approach to improving its data, and (3) implementation of OSD's expanded data platform. DOD established network connectivity within a key data platform between all users across DOD and the military services and updated associated guidance for benchmarks and metrics.⁹
- DOD assigned appropriate codes to certain IT positions and assessed the accuracy of the department's cybersecurity workforce coding for department positions performing IT, cybersecurity, or cyber-related functions. These actions were in accordance with the requirements of the Federal Cybersecurity Workforce Assessment Act of 2015 and addressed our March 2019 recommendation.¹⁰
- DOD took steps to provide guidance to the military services to develop their own plans with clearly defined goals, performance measures, and time frames that would guide and monitor their efforts to recruit and retain female active-duty service members, as we recommended in May 2020.¹¹
- DOD took steps to improve the quality of corrective action plans to address financial statement audit findings and information in the database and related reports provided to internal and external stakeholders to monitor and assess audit remediation efforts. Specifically, to improve its corrective action plan process, DOD developed a data dashboard to monitor data control results. It also updated its Financial Statement Audit Requirements and Overview Guide for DOD personnel to use while supporting financial statement audits, to include the corrective action plans, as we recommended in October

⁷GAO, *Military Aviation Mishaps: DOD Needs to Improve Its Approach for Collecting and Analyzing Data to Manage Risks*, [GAO-18-586R](#) (Washington, D.C.: Aug. 15, 2018).

⁸GAO, *Foreign Military Sales: Financial Oversight of the Use of Overhead Funds Needs Strengthening*, [GAO-18-553](#) (Washington, D.C.: July 30, 2018).

⁹GAO, *Defense Real Property: DOD Needs to Take Additional Actions to Improve Management of Its Inventory Data*, [GAO-19-73](#) (Washington, D.C.: Nov. 13, 2018).

¹⁰GAO, *Cybersecurity Workforce: Agencies Need to Accurately Categorize Positions to Effectively Identify Critical Staffing Needs*, [GAO-19-144](#) (Washington, D.C.: Mar. 12, 2019).

¹¹GAO, *Female Active-Duty Personnel: Guidance and Plans Needed for Recruitment and Retention Efforts*, [GAO-20-61](#) (Washington, D.C.: May 19, 2020).

2020. Further, DOD updated its corrective action plan template guidance with a field for a root cause description and developed various trainings for components on preparing corrective action plans to help ensure remediation will address audit findings, thus implementing a second recommendation.¹²

- DOD took steps that addressed our May 2022 recommendation to develop and document a comprehensive strategy to address Joint Strike Fighter material weakness and a plan for verifying the completeness of Joint Strike Fighter assets recorded in its accountable property system of record.¹³
- The Air National Guard Safety Center added an inspection item to the Safety Program Evaluation checklist specific to Air National Guard helicopter units, as we recommended in May 2023. The new inspection item is designed to ensure Air National Guard Chiefs of Safety review and update the aircrew risk management worksheet for currency of aviation safety hazards and trends on at least an annual basis. By doing so, the Air National Guard is better positioned to ensure its units are continuously updating a key risk management process consistent with Air Force guidance. Additionally, the Air Force National Guard took steps to identify the challenges hindering pilot training and develop a comprehensive strategy with goals, priorities, and performance measures to assess progress and efficiently align resources to address the identified challenges. By implementing this second recommendation, the Air Force is better positioned to address the complex and interrelated challenges that have hindered National Guard helicopter pilots from achieving their training objectives.¹⁴
- DOD took steps towards completing a study of military housing personnel needs and established deadlines for submitting a report to Congress by April 2025 evaluating the shortage of civilian personnel performing oversight functions at DOD's military housing offices, as we recommended in April 2023.¹⁵
- DOD issued guidance on minimum standards for assignment to barracks related to health and safety, as we recommended in September 2023. Specifically, DOD issued habitability standards for that outline serious health risks, such as lead-based paint, visible mold, inoperable heating and cooling, and rodents, among others. Standards also outline serious safety risks, such as functional fire detection systems and locks on exterior and interior doors and windows. Further, guidance states that if mitigation efforts are unsuccessful within certain established time frames, temporary or permanent relocation of affected residents is required. As such, DOD has clarified guidance on

¹² GAO, *DOD Financial Management: Continued Efforts Needed to Correct Material Weaknesses Identified in Financial Statement Audits*, [GAO-21-157](#) (Washington, D.C.: Oct. 13, 2020).

¹³ GAO, *DOD Financial Management: Additional Actions Would Improve Reporting of Joint Strike Fighter Assets*, [GAO-22-105002](#) (Washington, D.C.: May 5, 2022).

¹⁴ GAO, *National Guard Helicopters: Additional Actions Needed to Prevent Accidents and Improve Safety*, [GAO-23-105219](#) (Washington, D.C.: Mar. 14, 2023).

¹⁵ GAO, *Military Housing: DOD Can Further Strengthen Oversight of Its Privatized Housing Program* [Reissued with Revisions Apr. 20, 2023], [GAO-23-105377](#) (Washington, D.C.: Apr. 06, 2023).

barracks health and safety risks and this will help ensure service members are not assigned to live in uninhabitable barracks.¹⁶

Removal of priority recommendation status:

- In May 2019, we recommended that DOD conduct an evaluation to identify the causes of any disparities in the military justice system and take steps to address the causes of these disparities as appropriate. We removed the priority designation from this recommendation because of DOD's implementation of executive orders related to diversity, equity, and inclusion.¹⁷
- In February 2021, we recommended that the Secretary of Homeland Security, together with the Secretary of Defense, should define a common outcome for DOD support to DHS, consistent with best practices for interagency collaboration, and articulate how that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond. Given the administration's actions related to DOD support to DHS at the southwest border, including related Executive Orders, we have removed the priority status for this recommendation.¹⁸

New priority recommendations: The six new priority recommendations fall into the areas of Sustaining U.S. Readiness and Competitive Advantage Over Adversaries, Improving Financial Management, Strengthening Infrastructure Management, and Executing Business Reform. (See Enclosure 1.)

Financial Statement Audit

As the auditor of the consolidated financial statements of the U.S. government, I have observed that DOD has not achieved a clean audit opinion on its department-wide financial statements because of serious financial management problems. These limitations on the audit opinion and underlying internal control weaknesses, as well as related auditor recommendations, are important issues. I am encouraged by your focus on obtaining a clean audit opinion for DOD.

High-Risk List

In February 2025 we issued our biennial update to our [High-Risk List](#).¹⁹ This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. It also identifies the need for transformation to address economy, efficiency, or effectiveness challenges.

¹⁶GAO, *Military Barracks: Poor Living Conditions Undermine Quality of Life and Readiness*, [GAO-23-105797](#) (Washington, D.C.: Sept. 19, 2023).

¹⁷GAO, *Military Justice: DOD and the Coast Guard Need to Improve Their Capabilities to Assess Racial and Gender Disparities*, [GAO-19-344](#) (Washington, D.C.: May 30, 2019).

¹⁸GAO, *Southwest Border Security: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection*, [GAO-21-356](#) (Washington, D.C.: Feb. 23, 2021).

¹⁹GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C.: Feb. 25, 2025).

DOD bears primary responsibility for five of our high-risk areas: [DOD Weapon Systems Acquisition](#), [DOD Financial Management](#), [DOD Business Systems Modernization](#), [DOD Approach to Business Transformation](#), and [DOD Contract Management](#). Further, DOD has key responsibilities under the [Government-wide Personnel Security Clearance Process](#) high-risk area and the [U.S. Government's Environmental Liability](#) high risk area. Several other government-wide, high-risk areas also have direct implications for DOD and its operations. These areas include (1) [improving IT acquisitions and management](#), (2) [strategic human capital management](#), (3) [managing federal real property](#), and (4) [ensuring the cybersecurity of the nation](#).

In addition to DOD's high-risk areas, we urge your continued attention to the other governmentwide, high-risk issues as they relate to DOD. Progress on high-risk issues has been possible through the concerted actions and efforts of Congress, the Office of Management and Budget (OMB), and leadership and staff in agencies, including within DOD. In March 2022, we issued a report on key practices to successfully address high-risk areas which can be a helpful resource as your agency continues to make progress to address high-risk issues.²⁰

Congress's Role on GAO Recommendations

We also recognize the key role Congress plays in providing oversight and maintaining focus on our recommendations to ensure they are implemented and produce their desired results. Legislation enacted in December 2022 includes a provision for GAO to identify any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.²¹

Congress can use various strategies to address our recommendations, such as incorporating them into legislation. 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 DOD's progress in implementing GAO's priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act. Moreover, Congress can follow up during the appropriations process and request periodic updates.

Congress also plays a key role in addressing any underlying issues related to the implementation of these recommendations. For example, Congress can pass legislation providing an agency explicit authority to implement a recommendation or requiring an agency to take certain actions to implement a recommendation.

²⁰GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, [GAO-22-105184](#) (Washington, D.C.: Mar. 3, 2022).

²¹In response to legislative provisions, this enclosure also includes information on any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation. James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022); see also H.R. Rep. No. 117-389, at 43 (2022) (accompanying Legislative Branch Appropriations Act, H.R. 8237, 117th Cong. (2022)).

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