



August 14, 2020

Congressional Committees

## **GAO Audits Involving DOD: Status of Efforts to Schedule and Hold Timely Entrance Conferences**

GAO's agency protocols govern GAO's relationships with audited entities. These protocols, coordinated with federal agencies including the Department of Defense (DOD), assist GAO in scheduling an entrance conference within 14 days of receiving notice of a new audit.<sup>1</sup> Entrance conferences provide GAO an opportunity to communicate its audit objectives and enable agencies to assign key points of contact to support its work. In past years, DOD has experienced difficulty in meeting the protocol target for the timely facilitation of entrance conferences.

In Senate Report 116-48 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2020, the Senate Armed Services Committee included a provision for GAO to review DOD's timely scheduling and holding of entrance conferences. In our report, we evaluate the extent to which DOD scheduled entrance conferences within 14 days, consistent with GAO protocols, and also held those conferences within 30 days. This is the third of four quarterly reports that we will produce on this topic for fiscal year 2020.<sup>2</sup> In the first two quarterly reports, we found that DOD had improved its ability to meet the protocol target.<sup>3</sup>

To address our objective, we collected and analyzed data on GAO audits involving DOD that were initiated in the third quarter of fiscal year 2020, April 1, 2020, through June 30, 2020. Specifically, we determined the number of notification letters requesting entrance conferences that GAO sent to DOD during that time period. We also reviewed data collected by DOD on entrance conference requests to ensure data consistency. We defined the date an entrance conference was scheduled as the date the relevant GAO team had received a communication, such as an email, appointment, or phone call from DOD, stating that an entrance conference had been scheduled. We then analyzed the data to determine the number of days between the date that DOD had received the notification letter for each new audit and the date that DOD had scheduled the entrance conference for that audit and assessed whether DOD had scheduled entrance conferences within 14 days of notification, which is the time frame identified in GAO's

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<sup>1</sup>GAO, *GAO's Agency Protocols*, [GAO-19-55G](#) (Washington, D.C.: Jan. 23, 2019). For purposes of this report, we define "days" as all days of the week, including Saturday and Sunday.

<sup>2</sup>We issued the first two quarterly reports earlier this fiscal year. See GAO, *GAO Audits Involving DOD: Status of DOD's Efforts to Schedule and Hold Timely Entrance Conferences*, [GAO-20-391R](#) (Washington, D.C.: Feb. 12, 2020) and *GAO Audits Involving DOD: Status of DOD's Efforts to Schedule and Hold Timely Entrance Conferences*, [GAO-20-547R](#) (Washington, D.C.: May 22, 2020).

<sup>3</sup>During the first quarter of fiscal year 2020, we found that of the 35 requested entrance conferences, DOD scheduled 25 within 14 days of notification and held 23 within 30 days of notification. DOD improved its ability to schedule and hold entrance conferences in a timely manner during the second quarter of fiscal year 2020. Specifically, of the 49 requested entrance conferences, DOD scheduled 45 within 14 days of notification and held 48 within 30 days of notification.

protocols. We also determined the date that each requested entrance conference had actually occurred by collecting this information from the relevant GAO team for each new audit and assessed whether DOD had held the corresponding entrance conference within 30 days of notification, which was the time frame identified in the mandate for this review.

We conducted this performance audit from June 2020 to August 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **Background**

The Audit Management Division (AMD) within DOD's Washington Headquarters Services (WHS) facilitates the scheduling of entrance conferences with DOD. WHS is a DOD Field Activity, reporting to DOD's Chief Management Officer (CMO), who serves as the principal advisor to the Secretary and Deputy Secretary on establishing policies for and directing the business enterprise operations of the department, including among other things planning and processes, performance measurement and management, and business information technology management and improvement activities and programs. DOD established the AMD on April 1, 2019, to improve DOD's management oversight and facilitation for GAO audit engagements and assist the DOD Inspector General with the follow-up of recommendations.

The CMO serves as DOD's central liaison with GAO teams on all matters concerning GAO's engagements, reports, and activities. Division officials assign an audit liaison to each new GAO engagement upon receipt of a notification letter requesting an entrance conference. Scheduling entrance conferences requires the coordination and availability of key officials within the AMD, from various DOD offices, and GAO. Specifically, the AMD designates a primary action officer from the appropriate office or component within the department that will be responsible for facilitating access to and the availability of DOD officials and documents as required by the audit and coordinating DOD's official response to the audit. The AMD also designates appropriate collateral action offices to facilitate GAO's ability to meet with DOD officials to obtain the required information to address the audit objectives outlined in the notification letter.

An "entrance conference" is a meeting that GAO holds with agency officials at the start of an engagement. As noted earlier, GAO expects that an agency will arrange for an entrance conference to be scheduled no later than 14 calendar days after receiving a request for a meeting. At the entrance conference, GAO discusses (1) the source of the work; (2) the roles and responsibilities of the GAO staff; (3) information needs (e.g., data and access to agency officials); (4) key objectives (i.e., research questions); (5) sites where GAO expects to conduct its work, when known; and (6) the need for any precautions to protect the data and information, such as security clearances. To the extent possible, GAO also provides the agency with an estimate of how long the work will take.<sup>4</sup>

DOD and GAO can in certain circumstances mutually agree that an entrance conference for a specific engagement is not required. For example, GAO's protocols state that an entrance conference may not be required in instances when GAO is (1) responding to congressional requests for testimony based on ongoing or recently completed work, (2) performing work that is

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<sup>4</sup>[GAO-19-55G](#).

to be completed within a short time frame and is closely related to ongoing work, (3) updating the implementation status of recommendations made in issued products, or (4) collecting descriptive information from or about agencies as part of a government-wide review. DOD guidance describes the policies and responsibilities for responding to GAO requests related to conducting surveys, reviews, and other audit activities within DOD, as well as the policies and responsibilities for providing DOD responses to GAO’s draft and final reports and other documents.<sup>5</sup>

### DOD Generally Scheduled Entrance Conferences within 14 Days and Held the Conferences within 30 Days of Notification

GAO began 42 new audits for which it requested an entrance conference with DOD during the third quarter of fiscal year 2020.<sup>6</sup> DOD generally scheduled entrance conferences within 14 days and held those conferences within 30 days of notification. As shown in table 1, during the third quarter of fiscal year 2020, of the 42 requested entrance conferences, DOD scheduled 41 within 14 days of notification and held all 42 within 30 days of notification.

**Table 1: Department of Defense (DOD) Entrance Conferences Scheduled and Held within Certain Time Frames, Third Quarter of Fiscal Year 2020**

	Total number of GAO requests for entrance conferences	Scheduled within 14 days <sup>a</sup>	Scheduled after 14 days	Held within 30 days <sup>b</sup>	Held after 30 days
<b>Number of audits</b>	<b>42</b>	41	1	42	0

Source: GAO analysis of GAO and DOD information. | GAO-20-690R.

Note: An “entrance conference” is an initial meeting between agency officials and GAO staff, which allows GAO to communicate its audit objectives and enables agencies to assign key personnel to support the work.

<sup>a</sup>GAO’s protocols that govern GAO’s relationships with audited agencies assist GAO in scheduling an entrance conference with key agency officials within 14 days of receiving notice of a new audit.

<sup>b</sup>Senate Report 116-48 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2020 includes a provision for GAO to report on the extent to which DOD held entrance conferences within 30 days of receiving notice of a new audit.

Scheduling was delayed for one entrance conference, scheduled 21 days after notification, because DOD and GAO were working to reach agreement on the appropriate primary action officer. The entrance conference was held 8 days after it was scheduled, meeting the 30-day target. Table 2 shows the average number of days, as well as the range of days, DOD took to schedule and hold entrance conferences.

<sup>5</sup>DOD Instruction 7650.02, *Engaging with the Government Accountability Office (GAO) on GAO Audits*. (Jan. 24, 2020) (reissuing DOD Instruction 7650.02, *Government Accountability Office (GAO) Reviews and Reports*, (Nov. 20, 2006, Incorporating Change 1).

<sup>6</sup>GAO made a total of 46 requests for entrance conferences to DOD during the reporting period. GAO and DOD officials mutually agreed that an entrance conference was not required for four of those engagements.

**Table 2: Average, Minimum, and Maximum Number of Days That the Department of Defense (DOD) Took to Schedule and Hold GAO Entrance Conferences**

Entrance conference	Average	Minimum	Maximum
Scheduled <sup>a</sup>	8	2	21
Held <sup>b</sup>	17	11	29

Source: GAO analysis of GAO and DOD information. | GAO-20-690R.

Note: An "entrance conference" is an initial meeting between agency officials and GAO staff, which allows GAO to communicate its audit objectives and enables agencies to assign key personnel to support the work.

<sup>a</sup>GAO's protocols that govern GAO's relationships with audited agencies assist GAO in scheduling an entrance conference with key agency officials within 14 days of receiving notice of a new audit.

<sup>b</sup>Senate Report 116-48 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2020 includes a provision for GAO to report on the extent to which DOD held entrance conferences within 30 days of receiving notice of a new audit.

During the second quarter of fiscal year 2020, AMD officials began electronically copying the relevant GAO officials on internal departmental communication that identifies the DOD primary action officer responsible for the audit, the date the entrance conference was scheduled for, and the date the entrance conference was to be held. Since then, GAO teams have generally been informed of entrance conferences several days earlier than in the past.

### Agency Comments

We provided a draft of this report to DOD for review. DOD provided technical comments, which were considered and incorporated as appropriate.

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

If you or your staff have any questions about this report, please contact me at (202) 512-2775 or [Fielde1@gao.gov](mailto:Fielde1@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report were Suzanne Perkins, Assistant Director; Nicole Harris, Analyst in Charge; Laura Anderson; Mae Jones; Juliee Conde-Medina; Suzanne Kaasa; Ronald La Due Lake; and Roger Stoltz.



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Enclosure – 1

*List of Committees*

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House of Representatives

Enclosure I

**GAO Audit for Which DOD Did Not Schedule or Hold a Timely Entrance Conference**

Table 3 identifies the unique identifier (GAO job code) for the audit for which an entrance conference was not scheduled within 14 days or not held within 30 days of the Department of Defense's (DOD) being notified of GAO's request for an entrance conference.

**Table 3: Days Needed to Schedule and Hold Delayed Entrance Conference with the Department of Defense (DOD), by GAO's Unique Identifier (Job Code), Third Quarter of Fiscal Year 2020**

<b>Unique identifier (job code)</b>	<b>Days needed to schedule entrance conference<sup>a</sup></b>	<b>Days needed to hold entrance conference<sup>b</sup></b>
104248	21	29

Source: GAO analysis of GAO and DOD information. | GAO-20-690R

Note: An "entrance conference" is an initial meeting between agency officials and GAO staff, which allows GAO to communicate its audit objectives and enables agencies to assign key personnel to support the work.

<sup>a</sup>GAO's protocols that govern GAO's relationships with audited agencies assist GAO in scheduling an entrance conference with key agency officials within 14 days of receiving notice of a new audit.

<sup>b</sup>Senate Report 116-48 accompanying a bill for the National Defense Authorization Act for Fiscal Year 2020 includes a provision for GAO to report on the extent to which DOD held entrance conferences within 30 days of receiving notice of a new audit.

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