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November 20, 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.¹ 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 final quarterly report that we will produce on this topic for fiscal year 2020.² In the first three quarterly reports, we found that DOD had improved its ability to meet the protocol target.³

To address our objective, we collected and analyzed data on GAO audits involving DOD that were initiated in the fourth quarter of fiscal year 2020, July 1, 2020, through September 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 we assessed

¹GAO, *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.

²We issued the first three quarterly reports in fiscal year 2020. 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), *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), and *GAO Audits Involving DOD: Status of Efforts to Schedule and Hold Timely Entrance Conferences*, [GAO-20-690R](#) (Washington, D.C.: Aug. 14, 2020).

³During 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. During the third quarter of fiscal year 2020, DOD scheduled 41 of 42 entrance conferences within 14 days of notification and held all 42 within 30 days of notification.

whether DOD had scheduled entrance conferences within 14 days of notification, which is the time frame identified in GAO's protocols. We also determined the date that each requested entrance conference had actually occurred by collecting this information from the GAO team conducting 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 August 2020 to November 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.⁴

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

⁴[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.⁵

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

GAO began 37 new audits for which it requested an entrance conference with DOD during the fourth quarter of fiscal year 2020.⁶ DOD generally scheduled entrance conferences within 14 days and held those conferences within 30 days of GAO’s notification. As shown in table 1, during the fourth quarter of fiscal year 2020, of GAO’s 37 requested entrance conferences, DOD scheduled 33 within 14 days and held 34 within 30 days of GAO’s notification.

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

	Total number of GAO requests for entrance conferences	Scheduled within 14 days ^a	Scheduled after 14 days	Held within 30 days ^b	Held after 30 days
Number of audits	37	33	4	34	3

Source: GAO analysis of GAO and DOD information. | GAO-21-185R.

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

^aGAO’s protocols that govern GAO’s relationships with audited agencies assist GAO in scheduling entrance conferences with key agency officials within 14 days of receiving notice of a new audit.

^bSenate 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.

The four entrance conferences that were scheduled more than 14 days after notification were scheduled late due to either difficulties in identifying a primary action officer or aligning the schedules of GAO and DOD officials.⁷

The three entrance conferences that were held more than 30 days after notification were held late due to difficulties in aligning the schedules of GAO and DOD officials.

Table 2 shows the average number of days, as well as a range of days, that DOD took to schedule and hold entrance conferences.

⁵DOD 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).

⁶GAO made a total of 42 requests for entrance conferences to DOD during this reporting period, the fourth period of fiscal year 2020. GAO and DOD officials mutually agreed that an entrance conference was not required for five of those engagements.

⁷In one instance in which DOD had difficulties in identifying a primary action officer, DOD experienced difficulty identifying the appropriate replacement after the initial primary action officer had transferred to a new job, according to DOD officials.

Table 2: Average, Minimum, and Maximum Number of Days That the Department of Defense (DOD) Took to Schedule and Hold GAO Entrance Conferences, Fourth Quarter of Fiscal Year 2020

Entrance conference	Average	Minimum	Maximum
Scheduled ^a	10	0	27
Held ^b	21	1	41

Source: GAO analysis of GAO and DOD information. | GAO-21-185R.

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

^aGAO’s protocols that govern GAO’s relationships with audited agencies assist GAO in scheduling entrance conferences with key agency officials within 14 days of receiving notice of a new audit.

^bSenate 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. Beginning in that quarter, GAO teams have generally been informed of entrance conference dates several days earlier than in the past, and DOD has generally scheduled entrance conferences within 14 days and held the conferences within 30 days of GAO’s notification.

As previously mentioned, this is the last of four reports on DOD’s efforts to schedule and hold entrance conferences. Overall, we have found that DOD’s performance has improved over the past year. Specifically, DOD has improved its ability to meet the target protocol of scheduling and holding timely entrance conferences, in large part due to the new procedures that DOD has put into place, as well as the department leadership’s commitment to follow these procedures. We will continue to monitor DOD’s efforts to schedule and hold entrance conferences in a timely manner. In addition, recognizing that this is a shared responsibility between GAO and DOD, we will continue to work with the department on meeting the target protocol.

Agency Comments

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

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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. 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; and Roger Stoltz.



Elizabeth Field
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 Enclosure – 1

List of Committees

The Honorable James M. Inhofe
Chairman

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

The Honorable Richard C. Shelby
Chairman

The Honorable Dick Durbin
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Adam Smith
Chairman

The Honorable Mac Thornberry
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Pete Visclosky
Chairman

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

Enclosure I List of GAO Audits for Which DOD Did Not Schedule or Hold Timely Entrance Conferences

Table 3 identifies GAO’s unique identifier (job code) for each 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 Conferences with the Department of Defense (DOD), by GAO’s Unique Identifier (Job Code), Fourth Quarter of Fiscal Year 2020

Unique identifier (job code)	Days needed to schedule entrance conference ^a	Days needed to hold entrance conference ^b
104371	27	within 30 days
104475	17	41
104481	15	within 30 days
104478	16	within 30 days
104513	within 14 days	33
104530	within 14 days	31

Source: GAO analysis of GAO and DOD information. | GAO-21-185R

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

^aGAO’s protocols that govern GAO’s relationships with audited agencies assist GAO in scheduling entrance conferences with key agency officials within 14 days of receiving notice of a new audit.

^bSenate 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. The three entrance conferences that were held more than 30 days after notification were held late due to the scheduling availability of GAO and DOD officials, including one instance in which GAO officials were not available for the meeting until after 30 days of GAO’s notification.

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