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Department of Defense

INSTRUCTION

April 27, 1990
NUMBER 7750.6

IG, DoD

SUBJECT: Information Requirements for Semiannual Report to the Congress

References: (a) DoD Instruction 7750.6, "Information Requirements for Semiannual Report to the Congress," April 22, 1987 (hereby canceled)
(b) Public Law 95-452, "Inspector General Act of].978," as amended, October 12, 1978
(c) DoD Directive 5106.1, "Inspector General of the Department of Defense," March 14, 1983
(d) DoD 7600,7-M, "Internal Audit Man Jai," June 1986, authorized by DoD Directive 7600.7, October 31., 1983
(e) DoD Directive 7640.2, "Policy for Followup on Contract Audit Reports," February 12, 1988
(f) DoD Directive 7650.3, "Followup on General Accounting Office, DoD Inspector General, Interns] Audit, and Internal Review Reports," September 5, 1989

A. REISSUANCE AND PURPOSE

This Instruction:

1. Reissues reference (a) to update policy, responsibilities, and reporting requirements, and establishes policy for preparing information for DD Form 2487, "DoD Inspector General Semiannual Report to the Congress" (hereafter referred to as the "Semiannual Report").

2. Implements references (b) and (c).

B. APPLICABILITY

This Instruction applies to the Office of the Secretary of Defense (OSD); the Military Departments; the Inspector General, Department of Defense (IG, DoD); and the DefenseAgencies (hereafter referred to collectively as "DoD Components"). The term "Military Services," as used herein, refers to the Army, Navy, Air Force, and Marine Corps.

C. DEFINITIONS

The terms used in this Instruction are defined in enclosure 1.

D. POLICY

It is DoD policy under the authority of references (b) and (c) that the IG, DoD, will prepare Semiannual Reports to the Congress summarizing audit, investigation, and inspection activities during the 6-month periods ending March 31 and September 30.

E. RESPONSIBILITIES

1. The Inspector General, Department of Defense (IG, DoD), shall:

a. Ensure that the reporting requirements of P.L. 95-452 (reference (b)) are met.

b. Issue direction and guidance to the DoD Components on the reporting requirements for the Semiannua 1 Report.

c. Assess the material submitted by individual DoD Components to ensure that it meets the requirements of this Instruction and other implementing documents.

d. Coordinate with the DoD Components to ensure that they meet the reporting and statistical requirement submission deadlines and that their material is timely and sensitive to current DoD policy.

e. Prepare and publish the Semiannual Report by May 30 and November 29 of each year.

f. Prepare press releases for the Department of Defense that contain Semi-annual Report highlights, when appropriate.

2. The Heads of DoD Components shall establish and implement policies and procedures to ensure the information needs of the IG, DoD, for the Semiannual Report are fulfilled in accordance with the procedures in this Instruction.

F. PROCEDURES

All DoD Components shall follow the guidelines in references (b), (c), (d), (e), and (f) and the instructions in enclosures 2, 3, and 4 to the extent that they apply to each DoD Component's integral audit, internal review, investigation, and inspection activity.

G. INFORMATION REQUIREMENTS

The reporting requirements in this Instruction have been assigned Report Control Symbol IG (SA)-1717.

H. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective immediately. Forward one copy of implementing documents to the Inspector General, Department of Defense, within 120 days.

Susan J. Crawford
Inspector General

Enclosures -4
1. Definitions
2. Reporting and Statistical Requirements
3. Chart of Responsibilities for Reporting Statistical Information
4. Statistical Chart Formats

DEFINITIONS

1. Closed Cases (Criminal Investigations). Those cases for which a final investigation report has been rendered. If the investigation was referred to another agency, and is being monitored by the originating DoD Component, the case is not considered closed until a final report has been issued by the agency where the case was referred.

2. Conviction. The number of individuals and/or companies found guilty by an authorized court of law, including a court-martial of military personnel, for a charged offense. (Under this Instruction, the total number of individuals and/or companies is counted for each conviction, and is counted each time a conviction is rendered.)

3. Disallowed Cost. A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government. (This term is applicable only to incurred cost audits such as those pertaining to defective pricing on Defense contracts.)

4. Final Action. The completion of all action that management concluded, in its management decision, is necessary with respect to the findings and recommendations included in an audit report. In the event that management concludes no action is necessary, final action occurs when a management decision has been made.

5. Finding. As defined by the U.S. Comptroller General, "Government Auditing Standards," a statement made on the basis of the information developed about an organization, program, activity, function, condition, or other matter that was analyzed or evaluated. Certain DoD inspection organizations refer to findings as observations.

6. Fraud. For this Instruction, includes Government theft and/or embezzlement, bribery, gratuities, conflicts of interest, and violations of antitrust laws, and fraud (e.g., false statements and false claims) in the following areas: pay and allowances; procurement; property disposal; commissary and/or subsistence; nonappropriated funds; Civilian Health and Medical Program of the Uniformed Services; foreign military sales; and personnel matters.

7. Funds Put To Better Use. The fiscal impact of a recommendation by the auditors that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including: (a) reductions in outlays; (b) deobligation of funds from programs or operations; (c) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (d) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (e) avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or (f) any other savings that are specifically identified.

8. Indictment. An accusation in writing found and presented by a grand jury, legally convoked and sworn to the court where it is impaneled, charging that a person and/or company has done some act or been guilty of some omission, which by law is a public offense, punishable on indictment. (Under this Instruction, the total number of individuals and/or companies is counted in each indictment, and is counted each time an indictment is rendered.) Instead of an indictment, a U.S. attorney may file an information, which is counted the same as an indictment and is included in the indictment count.

9. Internal Audit. Includes the central audit organizations (Assistant Inspector General for Auditing, DoD; Army Audit Agency; Naval Audit Service; Air Force Audit Agency) and the DoD Component internal review and military exchange audit organizations.

10. Management Decision. The evaluation by management of the findings, recommendations, and monetary benefits included in an audit report and the issuance of a final determination by management concerning actions concluded to be necessary.

11. Management Improvement. Any action taken to improve the quality or timeliness of program performance, to increase productivity, to control costs, or to mitigate the adverse aspects of a DoD Component's operations. This includes descriptions of economies and efficiencies to be achieved and an estimate of the monetary benefit that shall result when action is taken.

12. Military Criminal Investigative Organizations. Includes the Army Criminal Investigation Command, the Naval Investigative Service Command, and the Air Force Office of Special Investigations.

13. Monetary Benefits. Questioned costs or funds put to better use.

14. Questioned Cost. An incurred cost that is questioned by auditors because of: (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is "not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. (This term is applicable only to contract post-award audits such as those pertaining to defective pricing.)

15. Operating Costs. Those program costs necessary to operate and maintain a DoD Component's capability. These include military personnel and operation and maintenance costs.

16. Special Inquiries. Noncriminal investigations of violations or apparent violations of law, DoD systems, Regulations, Directives, or Instructions. Requests for special inquiries are received from the Congress, the Administration, and the DoD Hotline. Complaints or requests for assistance are also received by the IG, DoD, and

the Secretary of Defense from Federal Government employees and from private sector individuals.

17. Waste. The extravagant, careless, or needless expenditure of Government funds or the consumption of Government property that results from deficient practices, systems, controls, or decisions. Waste may also include improper practices not involving prosecutable fraud.

REPORTING AND STATISTICAL REQUIREMENTS

1. Narrative Reporting Requirements

a. General

(1) Write clear narrative statements that are brief, yet provide enough information for a full understanding of the subject.

(2) When referring to hardware by its alphanumeric designation, give it a brief description. For example, instead of writing: "An audit of the M60A3 repair program resulted in significant monetary savings," write, "An audit of the repair program for the M60A3, a battle tank, resulted in significant monetary savings."

(3) Include a report number, case file number, or other control reference for each audit, internal review, inspection, or investigative synopsis.

(4) Furnish clear black and white glossy photographs (preferably 2-by-3 inches or 4-by-5 inches) of those hardware items or components that were referenced in your significant case synopses that you would li ke highlighted in the report. The photographs may be of a single component, a whole system, or both. Caption your photographs and indicate their source. (Caution: Use only those photographs taken by the Department of Defense or another Federal Agency that are in the public domain. Do not use copyrighted photographs taken by contractors or others in the private sector.)

(5) Identify acronyms the first time they are used.

(6) Report your organization's structure or responsibilities only if they have changed during the reporting period.

(7) Provide a summary of reports made to the Secretary of Defense on any denial of access to documentation or information. Prepare a brief, separate narrative for each denial.

b. Audit, Inspection, and Investi gation

(1) Internal Audits

(a) Provide at least ten synopses of significant audit reports issued during the 6-month reporting period for each central audit organization. (Note: central audit organizations are the Assistant Inspector General for Audi ting, DoD (AIG-AUD); Army Audit Agency; Naval Audit Service; and Air Force Audit Agency.) The DoD Component internal review and military exchange audit organizations should provide up to five synopses of significant reports issued. Each synopsis must include the potential monetary benefits identified by the auditor review, the significance of

management improvements, the hardware or system reviewed, recommended solutions, and known outcomes.

(b) Provide up to five examples of significant audits that were the result of DoD Hotline or departmental Hotline referrals. For each example, specify the component that made the referral and include the Hotline case number.

(c) Include information on areas that were surveyed or audited and found to be managed so effectively that an audit was unnecessary or the audit was ended without audit recommendations. (This information is needed to report on instances of effective and efficient management by DoD organizations.)

(2) Contract Audits

(a) Provide at least 20 synopses of significant Defense Contract Audit Agency (DCAA) reports issued during the 6-month reporting period. Provide up to five synopses of Army Corps of Engineers audit reports issued during the 6-month reporting period. Each synopsis must include the potential monetary benefits identified, the significance of management improvements, the hardware or system reviewed, recommended solutions, and known outcomes.

(b) Identify each contract audit by type; for example, incurred costs, forward pricing proposals, cost accounting standards, defective pricing, operations, and claims.

(3) Inspections

(a) Each Military Department and the Assistant Inspector General for Inspections, DoD (AIG-INS), shall provide no more than ten synopses that highlight significant instances of fraud, waste, or mismanagement (FWM) in inspection reports issued during the reporting period. Other DoD Components shall provide no more than three examples of significant FWM inspections. The synopses should include instances described in previous Semiannual Reports on which verification inspections identified that corrective action had not been taken.

(b) Provide examples, if applicable, of inspections that were the result of DoD or departmental Hotline referrals or special inquiries cases. For Hotline examples, specify the component that made the referral and include the Hotline case number.

(4) Investigations

(a) The Assistant Inspector General for Criminal Investigations Policy and Oversight, DoD (AIG-CIPO), shall provide a consolidated summary of significant fraud cases for the military criminal investigative organizations (MCIO). The Assistant Inspector General for Investigations, DoD (AIG-INV), shall provide a summary of significant fraud cases completed by the Defense Criminal Investigative Service (DCIS). The summaries shall include those cases in which an indictment, conviction,

or significant resolution (e.g., substantial sentencing, recovery or settlement in a case for which an indictment was previously reported) occurred during the reporting period.

1. The MCIO shall provide to the AIG-CIPO directly (unless other arrangement have been made between the submitting Service component and the IG, DoD), not later than 10 days after the close of each semiannual reporting period, summaries of the fraud cases meeting the above criteria for inclusion in the Semi-annual Report.

2. The summary for each case shall include the name(s) of the subject(s), the case file number, a brief description of the fraud scheme(s), and criminal, civil, contractual, administrative, or other disposition of the investigation as it relates to each subject.

(b) The Military Departments shall provide, if applicable, up to three brief synopses of the most significant fraud and crime prevention surveys or significant crime analysis reports completed during the period, clearly indicating how each survey or report has a significant affect on the Department's operations or management.

(c) The Assistant Inspector General for Special Programs, DoD (AIG-SP), shall prepare synopses of significant DoD Hotline and special inquiries cases. The synopses should include discussions of any factors that hampered case investigation and resolution.

(d) Each investigative component must furnish the Theft/Fraud Investigative Case Inventory (Schedule 7).

(e) The AIG-CIPO shall provide information on the use of IG, DoD, subpoenas and the results of the DoD Voluntary Disclosure Program.

(5) Audit Followup

(a) The Assistant Inspector General for Analysis and Followup, DoD (AIG-AFU), shall provide synopses of overall trends and results of internal and contract audit follo wup efforts, including data on examples of management responsiveness to audits and the status of disputed reports. Information on General Accounting Office reports and followup efforts during the period should also be provided.

(b) P.L. 95-452 (reference (b)) and DoD Directives 7640.2 and 7650.3 (references (e) and (f)) contain additional audit followup reporting requirements applicable to the Semiannual Report.

c. Synopses of Prevention Efforts, Management Improvements, and Legislative Activities

(1) Only the IG, DoD, is required to report on legislative activities.

(2) All DoD Components shall provide synopses of prevention efforts and management improvements separate from the other reporting requirements. Use cross-references or control numbers on each synopsis, when possible, particularly when the synopsis contains statistical information. The synopses should be brief and clearly explain how the prevention effort or management improvement significantly affected the DoD Component's operations or management. Examples of activities or accomplishments to consider may include, but are not limited to:

(a) Significant assistance provided by auditors or inspectors to management, command, or investigative organizations.

(b) New techniques or approaches used in planning, reporting on, or performing audits, inspections, and investigations.

(c) Significant impact in recruiting, training, or career development.

(d) Use of technical experts to augment audit, inspection, or investigative staffs. (Identify the type of expert, the nature of the project, and the contribution made by the expert.)

(e) Ways in which the organization improved its economy, efficiency, and effectiveness.

(f) Initiatives taken to deter fraud, waste, abuse, or mismanagement, including establishing special task forces or committees; issuing handbooks; conducting fraud awareness briefings; conducting special studies, surveys, or vulnerability assessments; and participating in cross-agency activities.

2. Statistical Reporting Requirements

a. Enclosure 3 helps determine DoD Component reporting responsibility.

b. Enclosure 4 provides the formats to report statistical data.

c. Potential monetary benefits identified in sensitive compartmented information (SCI) and special access program (SAP) reports should be included in the total monetary benefits reported. Do not provide further identification of SCI and SAP reports.

d. Review the statistical information carefully for accuracy and reasonableness.

e. Base estimated monetary benefits from audits on foundations that can be supported, in accordance with Chapter 8 of DoD 7600.7-M (reference (d)).

f. Round dollar amounts to the nearest thousand, unless otherwise specified.

g. Clarify schedules (as needed) with appropriate footnotes to show anomalies in statistical data or to more fully explain the data reported.

h. When reporting manpower and operating costs on Schedules 1,2, and 3 for the inspection element, provide data related to the integral staff in each inspection organization and a separate schedule, if possible, reflecting the manpower and associated operating costs related to those inspectors devoted only to the fraud, waste, abuse, and mismanagement activities addressed by the Semiannual Report.

3. Reporting Due Dates

Send the statistical and double-spaced narrative input to the Assistant Inspector General for Analysis and Followup, Office of the Inspector General, Department of Defense, 400 Army Navy Drive, Room 950, Arlington, VA 22202-2884, as follows:

Reporting Period	Due Dates (DoD Components except DCAA and AIG-AFU)	Due Dates* (DCAA and AIG-AFU)
October 1- March 31	April 15	April 30
April 1- September 30	October 15	October 31

* Applies to statistical input only.

CHART OF RESPONSIBILITIES FOR REPORTING STATISTICAL INFORMATION

SCHEDULES	REPORTING COMPONENTS			
	INTERNAL AUDIT 1/	CONTRACT AUDIT	INSPEC-TIONS	INVESTI-GATIONS
SCHEDULE 1- PERSONNEL STRENGTH	x	x	x	x
SCHEDULE 2- PROFESSIONAL AND ADMINISTRATIVE/SUPPORT PERSONNEL	x	x	x	x
SCHEDULE 3-OPERATING COSTS	x	x	x	x
SCHEDULE 4- POTENTIAL MONETARY 3ENEF3TS-INTERNAL AUDIT-BY ?UNCTIONAL AREA	x			
SCHEDULE 5- CONTRACT AUDIT REPORTS ISSUED		x		
SCHEDULE 6- CONTRACT AUDIT REPORTS CLOSED		x		
SCHEDULE 7- THEFT/FRAUD INVESTIGATIVE CASE INVENTORY				x
SCHEDULE 8- INVESTIGATIVE CASE RESULTS				*
SCHEDULE 9-INVESTIGATIVE CASE RESULTS (Administrative Actions)				*
SCHEDULE 10- INSPECTION REPORTS ISSUED			x	
SCHEDULE 11- DoD HOTLINE PROGRAM				**
SCHEDULE 12- CONTRACT AUDIT FOLLOWUP RESULTS		***		

* TO BE PROVIDED BY AIG-CIPO ONLY.
** TO BE PROVIDED BY AIG-SP ONLY.
*** TO BE PROVIDED BY AIG-AFU ONLY.
" REFERS TO CENTRAL AUDIT, INTERNAL REVIEW, AND-MILITARY EXCHANGE ORGANIZATIONS.

DOD INSPECTOR GENERAL SEMIANNUAL REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL AS OF (Enter Date)

SCHEDULE 1

AUDIT, INSPECTION & INVESTIGATIVE ACTIVITIES - CIVILIAN AND MILITARY PERSONNEL STRENGTH*

ORGANIZATIONAL ELEMENT	CIVILIAN		MILITARY		TOTAL	
	AuTHORIZED (1)	ACTUAL (2)	AuTHORIZED (3)	ACTUAL (4)	AUTHORIZED (5)	ACTUAL (6)
1. AUDIT						
a. CENTRAL AUDIT ●*						
b. OTHER AIJOIT/ INTERNAL REvIEw ●**						
c. CONTRACT AUDIT						
d. TOTAL AUDIT						
2. INSPECTION						
3. INVESTIGATION						
4. TOTALS						

SCHEDULE 2

AtJOIT. INSPECTION ● INVESTIGATIVE ACTIVITIES PROFESSIONAL AND ADMINISTRATIVE / SUPPORT PERSONNEL*

ORGANIZATIONAL ELEMENT	PROFESSIONAL PERSONMEL		ADMINISTRATIVE / SUPPOUT PERSONNEL		TOTAL	
	AUTHORIZED (1)	ACTUAL (2)	AUTHORIZED (3)	ACTUAL (4)	AUTHORIZED (5)	ACTUAL (6)
1. AUDIT						
●. CENTRAL AUDIT ●*						
b. OTHER AUDIT / INTERNAL REVIEW ●**						
c. CONTRACT AUDIT						
d. TOTAL AUDIT						
2. INSPECTION						
3. INVESTIGATION						
& TOTALS						

* Do not include augmented staff of some military components to supplement ● xttumod strength. If in formation on ● ugmontnt is ● vadabk, show as ● footnote.

** Central Audit refers to the AIG - AUD, Army Audit Agency, Naval Audit Service and Air Force Audit Agency.

*** Specify type of activity, e.g. internal review, military ● **. nonappropriated fund instrumentality.

DOD INSPECTOR GENERAL SEMIANNUAL REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL FOR THE 6 MONTH PERIOD ENDING (Enter Date)

SCHEDULE 3
OPERATING COSTS AUDIT, INSPECTION ANO INVESTIGATIVE ACTIVITIES

ORGANIZATIONAL ELEMENT	OPERATING COSTS ($ IN THOUSANDS)				
	CIVILIAN PERSONNEL (1)	MILITARY PERSONNEL (2)	TRAvEL (3)	OTHER (4)	TOTAL SIX MONTHS COSTS (s)
1. AUDIT					
●. CENTRAL AUDIT●					
b. OTHER AUDIT / INTERNAL REVIEW ●*					
c. CONTRACT AUDIT					
d. TOTAL AUDIT					
1. INSPECTION					
1. INVESTIGATION					
L. TOTALS					

* Central Audit refers to the AIG - AUD, Army Audit Agency, Naval Audit Service, and Air Force Audit Agency.
** Specify type of activity, e.g., internal review, military exchange, nonappropriated fund instrumentality.

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DOD INSPECTOR GENERAL SEMIANNUAL REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL POX THE 6 MONTH PERIOD ENDING (Enter Date)

SCHEDULE 4*
MONETARY BENEFITS BY FUNCTIONAL AREA Associated WITH INTERNAL AUDITS
(CENTRAL AUDIT, INTERNAL REVIEW & MILITARY EXCHANGE)

FUNCTIONAL AREAS *(As defined in Chapter 6 of DoD 7600.7-M)*	POTENTIAL MONETARY BENEFITS (S IN THOUSANDS)
t. RESEARCH AND DEVELOPMENT	
2. TEST ANO EVALUATION	
3. MUOX SYSTEMS ACQUISITION	
4. PROCUREMENT. INVENTORY CONTROL ACTIVITIES	
S. PROCUREMENT . RESEARCH ANO DEVELOPMENT	
6. PROCUREMENT . OTHER	
7. CONTRACT ADMINISTRATION	
8. FORCES MANAGEMENT	
9. MAINTENANCE ANO REPAIR OF EQUIPMENT	
10. REBUILD ANO OVERHAUL OF EQUIPMENT	
11. MANUFACTURING ANO PRODUCTION	
12. SUPPLY OPERATIONS - WHOLESALE	
13. SUPPLY OPERATIONS - RETAIL	
14. PROPERTY DISPOSAL	
1 S. CIVILIAN PERSONNEL MANAGEMENT	
16. MILITARY PERSONNEL MANAGEMENT	
17. REAL AND INSTALLED PROPERTY	
18. CONSTRUCTION	
19. INFORMATION TECHNOLOGY	
20. INTELLIGENCE ANO SECURITY	
21. COMMUNICATIONS	
22. TRANSPORTATION	
23. MILITARY ●AV AND BENEFITS	
24. CIVILIAN PAY ANO BENEFITS	
25. PROGRAM AND BUDGET	
24. OTHER COMPTROLLER FUNCTIONS	
27. SUPPORT SERVICES	
24. NONAPPROPRIATED FUND ACTIVITIES	
29. SECURITY ASSISTANCE PROGRAM	
30. COMMERCIAL ACTIVITIES PROGRAM	
31. INVESTIGATIVE SUPPORT	
32. HEALTH CARE	
33. AUDIT COMPLIANCE SERVICES	
IA. OTHER	

- Data reported must conform to that reported pursuant to DoDD 7650 3 Include a separate schedule for reports reported in Part II of DoDD 7650.3, ● nd a separate schedule for each category of other reports reported in Part V of the DoDD

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SCHEDULE S*
CONTRACT AUDIT REPORTS ISSUED

TYPE OF AUDIT	NUMBER AUDIT REPORTS ISSUED (1)	AMOUNT ($ IN THOUSANDS)		
		EXAMINED (2)	QUESTIONED COST (3)	FUNDS PUT TO BETTER USE 1/ (4)
1. INCURRED COSTS				
2. FORWARD PRICING PROPOSALS				
3. COST ACCOUNTING STANDARDS				
4. DEFECTIVE PRICING				
5. OTHER				
6. TOTALS				

* Applies to Army Corps Of Engineers and Defense Contract Audit Agency (DCAA) only. 1/ Potential Cost Avoidance

SCHEDULE 6*
CONTRACT AUDIT REPORTS CLOSED

TYPE OF AUDIT	NUMBER AUDIT REPORTS CLOSED (1)	FINAL ACTION AMOUNT ($ IN THOUSANDS)		
		AUDIT EXCEPTIONS (2)	DISALLOWED COSTS ** (3)	FUNDS PUT TO BETTER USE (4)
1. INCURRED COSTS				
2. FORWARD PRICING PROPOSALS				
3. COST ACCOUNTING STANDARDS				
4. DEFECTIVE PRICING				
5. OTHER				
6. TOTALS				

* Applies to Army Corps of Engineers and Defense Contract Audit Agency (DCAA) only.

** Exclude from disallowed costs and funds put to better use any amount appealed by a contractor until the amount has been agreed to by the contractor and the Government or a decision has been made by the appeals board. Where possible, provide information to identify any reimbursable audit work performed for non-DoD agencies that is included in above statistics.

NOTE: DCAA should also provide data on the number of their operational audits and associated monetary savings and best available data on audits done on a reimbursable basis for other government agencies at contractor plants where DoD has a continuing audit interest.

DOD INSPECTOR GENERAL SEMIANNUAL REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL FOR THE 6 MONTH PERIOD ENDING (Enter Date)

SCHEDULE 7

FRAUD / THEFT INVESTIGATIVE CASE INVENTORY

CASE INVENTORY	NUMBER OF CASES
1. OPEN CASES - BEGINNING OF PERIOD [1]	
2. CASES OPENED THIS PERIOD	
3. TOTAL	
4. CASES CLOSED THIS PERIOD [2]	
5. OPEN CASES - END Of THIS PERIOD	
6. CLOSED CASES BY FUNCTIONAL AREA	
a. PAY ANO ALLOWANCE FRAUD [3]	
b. NONAPPROPRIATED FUNO FRAUD [4]	
c. PROCUREMENT PROGRAMS/ SYSTEMS FRAUD	
d. COMMISSARY FRAUD	
e. PROPERTY DISPOSAL PROGRAM ISYSTEMS FRAUD	
f. BRIBERY OF GOVERNMENT OFFICIALS	
g. CONFLICT OF INTEREST	
h. DAMAGE, WRONGFUL DESTRUCTION (INCLUDING ARSON)	
i. GOVERNMENT THEFT (OVER S1.000) [5]	
j. CHAMPUS FRAUD	
k. FRAUDULENT PERSONNEL ACTIONS	1
L SUBSISTENCE FRAUD	
m. OTHER [6]	
n. TOTAL CASES CLOSED BY FUNCTIONAL AREA [2]	

[1] Must match the number of open cases ● tthe ● nd of the prior period. Explain differences.
[2] Must match total of closed cases by functional ● reA.
[3] Include travel/per diem fraud.
[4] Include military ● rtcttange stores ● nd morale/welfare/recreation activities
[5] Include larceny, theft or wrongful appropriation of Government property, funds, or services whether by forgery, embezzlement computer fraud, burglary, robbery, ● ndmf other means.
[6] Footnote categories included.

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DOD INSPECTOR GENERAL Semiannual REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL FOR THE 6 MONTH PERIOD ENDING (Enter Date)

SCHEDULE 8*
INVESTIGATIVE CASE RESULTS

CASE RESULTS	DOJ (1)	Ooo (2)	LOCAL / STATE / FOREIGN (3)
1. LITIGATION RESULTS			
a. INDICTMENTS			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
b. CONVICTIONS			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
c. PRETRIAL DIVERSIONS			
(I) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
d. ARTICLE 15s			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
CIVIL SETTLEMENTS / JUDGMENTS			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
2. MONETARY OUTCOMES ($ Amount in thousands)			
a. FINES/ FORFEITURES			
(I) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
b. RESTITUTIONS			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
c. RECOVERIES			
(1) DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			
d. CIVIL SETTLEMENTS / JUDGMENTS			
DCIS			
(2) Military Services			
(3) Joint DCIS / Military Services			

* To be completed by the Assistant Inspector General for Investigations (Defense Criminal Investigative Service data) and the Assistant Inspector General for** Investigations Policy and Oversight (military criminal investigative organizations data)

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SCHEDULE 9*
INVESTIGATIVE CASE RESULTS (ADMINISTRATIVE ACTIONS)

CASE RESULTS	INVESTIGATIVE ACTIVITY		
	DCIS (1)	MILITARY SERVICES (2)	TOTAL (3)
1. CONTRACTOR ACTIONS			
a. DEBARMENTS			
b. SUSPENSIONS			
c. OTHER ACTIONS			
2. PERSONNEL ACTIONS			
a. REPRIMANDS			
b. DEMOTIONS			
c. TERMINATIONS			
d. OTHER			
3. MANAGEMENT ACTIONS			

* To be completed by the Assistant Inspector General for Investigations (Defense Criminal Investigative Service data) and the Assistant Inspector General for Criminal Investigations Policy and Oversight (military criminal investigative organizations data).

SCHEDULE 10
NUMBER OF INSPECTION REPORTS ISSUED

CATEGORY	NUMBER OF REPORTS ISSUED
1. GENERAL	
2. SPECIAL	
3. OTHER	
a. TOTAL	

DOD INSPECTOR GENERAL SEMIANNUAL REPORT TO THE CONGRESS	NAME OF ORGANIZATION	REPORT CONTROL SYMBOL FOR THE 6 MONTH PERIOD ENDING (Enter Date)

SCHEDULE 11*

000 HOTUNE PROGRAM

PROGRAM ANALYSIS	NUMBER OF CALLS A N O LETTERS
1. TOTAL CALLS ANO LETTERS Less Request for Information ● nd Wrong Number Calls Total Allegations Received	
a. DOD HOTLINE	
b. GAO HOTLINE	
c. OTHER SOURCES	
d. TOTAL ALLEGATIONS RECEIVED	
2. ENSPOSITION	
● SUBSTANTIVE ALLEGATIONS	
(1) Referred to Other Federal Agencies ● nd Departments	
(2) Referred to 000 Components for Information (No investiga Oon required)	
(3) Supplemental ● rsd Follow-up Contacts with Hotline Sources	
redl to DoD Components for Action (Investiaation. Audit or Inspection)	
(5) Hotline Source Asked to Contact Cognizant Agency Directly (Allegation appears to warrant some action, but not by the IG, DoD)	
(6) Subtotal (Substantive)	
b NONSUBSTANTIVE ALLEGATIONS	
c. TOTAL	
3. STATUS OF ALLEGATIONS REFERRED TO 000 AUDIT, INSPECTION, ANO INVESTIGATIVE COMPONENTS	
●. CLOSED	
b OPEN END OF PERIOD	

● To be completed by the Assistant Inspector General for Social Programs (AIG-SP) only

SCHEDULE 12*

CONTRACT AUDIT FOLLOW-UP RESULTS
SIGNIFICANT POST - AWARD AUDITS

TYPE OF REPORT	NUMBER OF REPORTS	
	STATUS (Prior Period) (1)	STATUS (Current Period) (2)
1. UNDECIDED (Less than 6 months old) 1/		
2. UNDECIDED (More than 6 months old) 1/		
3. ACTION COMPLETED DURING PERIOD 2/		
4. ACTION INCOMPLETE, IN LITIGATION (More than 12 months old) 3/		
5. ACTION INCOMPLETE, NOT IN LITIGATION (More than 12 months old) 3/		

* To be completed by the Assistant Inspector General for Audit Follow-up (AIG-AFU) only.

1/ These represent reports for which the extent of support for the audit positions has not yet been decided.

2/ These are closed reports.

3/ These categories represent reports for which the extent of support for the audit positions has been decided, but actions with the contractor have not yet been completed.

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