

SES USN OLA WASHINGTON DC (USA)

From: [REDACTED] CIV USN (USA) <[REDACTED]@navy.mil>
Sent: Monday, May 18, 2020 12:01 PM
To: [REDACTED] SES USN ASSTSECNAV FMC DC (US)
Subject: Naval Audit Service Leg Prop
Signed By: [REDACTED]@navy.mil

Good morning, [REDACTED] --I hope this note finds you safe and doing well. You likely have already seen the email below but in case not I'm passing it along. BLUF: The ASN (FM&C) is preparing a legislative proposal to eliminate the Naval Audit Service. An immediate cut of 50% in funding has been proposed. It appears that the email was sent before the Acting Secretary was briefed on the matters.

V/R,
[REDACTED]

[REDACTED]
Counsel
Naval Audit Service
Department of the Navy
Office of the Auditor General
1006 Beatty Place SE
Washington Navy Yard, D.C. 20374

o)
c)

From: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>
Sent: Friday, May 15, 2020 4:38 PM
To: [REDACTED] SES USN NIPO WASHINGTON DC (USA) <[REDACTED]@navy.mil>; [REDACTED] RDML USN (USA) <[REDACTED]@navy.mil>; [REDACTED] SES SAPRO <[REDACTED]@navy.mil>; [REDACTED] RADM USN OLA WASHINGTON DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN NAVINSGEN WASH DC (US) <[REDACTED]@navy.mil>; [REDACTED] SES USN DALO (USA) <[REDACTED]@navy.mil>; [REDACTED] SES DON OCIO <[REDACTED]@navy.mil>; [REDACTED] VADM USN NAVY JAG WASH DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (USA) <[REDACTED]@navy.mil>; Jenkins, Alaleh A SES USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>; Kessmeier, Catherine L SES USN (USA) <[REDACTED]@navy.mil>; [REDACTED] R SES (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (USA) <[REDACTED]@navy.mil>; [REDACTED] RADM USN (USA) <[REDACTED]@navy.mil>; Pettitt, Debra D SES USN NAVAUDSVC (USA) <[REDACTED]@navy.mil>; [REDACTED] RADM USN OLA WASHINGTON DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN ASSTSECNAV RDA DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN OGC WASH DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV DON CIO WASHINGTON DC (US) <[REDACTED]@navy.mil>; [REDACTED] SES USN UNSECNAV DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV NCIS, DISL EAD Strategy <[REDACTED]@NCIS.NAVY.MIL>; [REDACTED] SES Dir OSBP SES USN DIR OSBP DC (USA) <[REDACTED]@navy.mil>; [REDACTED] VADM USN NAVINSGEN WASH DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN ASSTSECNAV RDA DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN OCHR WASHINGTON DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (OCMO) <[REDACTED]@navy.mil>; [REDACTED] CIV SECNAV

<[REDACTED]@navy.mil>
Cc: [REDACTED] RDML USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN
(USA) <[REDACTED]@navy.mil>; [REDACTED] CAPT USN ASSTSECNAV FMC DC (USA)
<[REDACTED]@navy.mil>; Jenkins, Alaleh A SES USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>; [REDACTED]
CAPT USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV USN ASSTSECNAV FMC
DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>;
[REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>

Subject: SRB-22 Update and Review Board Process Preparation

Deputies, Major Office Heads, Admirals, SES,

The former Acting Secretary of the Navy announced a Stem to Stern (S2S) Review directing the DON to identify \$40B in savings across the FYDP to increase the DON's ability in three areas to deliver the Integrated Naval Force required by the National Defense Strategy:

1. Build a bigger Navy
2. Reduce our readiness and lethality shortfalls
3. Recapitalize our nuclear ballistic missile submarine force

During the Secretariat S2S Review, \$41M in savings were identified in FY-22 [REDACTED]

[REDACTED]

[REDACTED]

Lastly, the decision was made that the S2S tax applied to the Naval Audit Service would be increased to 50 percent of their funding across the FYDP, and that a legislative proposal will be forwarded to the Congress with the PB-2020 budget to disestablish the Naval Audit Service.

You will find your specific S2S reductions in the attached file. FMB-7 will apply the reductions to each BSO-12 Activity's primary Support UIC in PBIS. However, if the Activity desires to reallocate the reduction between support and labor or to alternate UICs, we will work with your Comptrollers or FM Liaisons to do that.

Very respectfully,

[REDACTED]
Mr. [REDACTED]
Division Director, FMB-7
Comptroller, BSO-12
OASN (FM&C)
Pentagon 4A732
[REDACTED]

From: Peritt, Debra D SES USN NAVAUDSVC (USA)
To: NAVAUDSVC ALL HANDS
Subject: NAVAUDSVC Budget
Date: Tuesday, May 19, 2020 3:43:14 PM
Importance: High

Folks,

By now, you may have heard rumors about a proposal being circulated as part of the SRB-22 budget process that included a 50% budget reduction to the Naval Audit Service, starting with the FY2022 budget, along with a recommendation to eventually de-establish the Service. We learned that these two proposals originated with a particular DON senior leader and, most troubling, were not briefed and vetted with the entire DON senior leadership to include the Acting Secretary.

Thankfully, we were notified yesterday that those proposals have been tabled. Instead, we are likely going to absorb a 5% reduction in FY 2022; the same that the rest of DON will experience as it moves to grow the fleet to the President's directed level.

While I must admit these proposals deeply troubled me even though they now have been removed, I do remain quite concerned that we may not be hearing the last of such draconian suggestions. Given that, please be assured that we are valiantly working to counter future proposals such as these.

Part of our counter strategy will be to highlight our broad body of recent impactful audit work as a reminder of the value we provide to the DON. Our senior executives and I will be meeting with both the acting Secretary and acting Under Secretary as well as the proposing senior leader to reemphasize our great work. Once the new Secretary is confirmed and reports in, we will meet with him as soon as possible to highlight our prior contributions and reaffirm our importance and ultimate success we provide to the mission of the DON.

I realize it is natural for us as humans to be concerned about our job security, particularly in light of the current climate of fighting the pandemic. The last thing we need is to worry about our livelihoods. I don't want you to panic and fear that you may lose your job, especially considering the possibility that similar proposals may surface in the future. We are working diligently to ensure NAVAUDSVC remains intact and viable to provide the best service to the DON.

Please remain positive as we take on the fight for our professional existence. We are sure you will have many questions that we do not currently have the answers to. We will keep you updated as we move through this process. As always, please be mindful to follow your chain of command concerning any comments you may have. It is crucial that you do not let your own work efforts falter – we need to pull together now more than ever to show the Department that our work is valuable, creditable and crucial to the mission of the Department of Navy!

Stay strong and safe! I know you will fully support our efforts!

Debra, [REDACTED]

CIV USN NAVAUDSVC DC (USA)

From: Pettitt, Debra D SES USN NAVAUDSVC (USA)
Sent: Thursday, September 24, 2020 17:14
To: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA)
Cc: [REDACTED] CIV SECNAV
Subject: RE: Stem-to-Stern Reductions for BSO-12
Signed By: [REDACTED]@mail.mil

Thank you, [REDACTED]

Debra

From: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>
Sent: Thursday, September 24, 2020 5:13 PM
To: Pettitt, Debra D SES USN NAVAUDSVC (USA) <[REDACTED]@navy.mil>
Cc: [REDACTED] CIV SECNAV <[REDACTED]@navy.mil>
Subject: RE: Stem-to-Stern Reductions for BSO-12

Ms. Pettitt,

I do not believe it has been approved by the Secretary at this time. I do know that it was approved by the Reform Oversight Council whose key members include the VCNO, ASN (RDA) and ASN (FM&C). I am not privy to the final DON approval process or schedule for these reform initiatives. I hope this helps.

Vr, [REDACTED]

Mr. [REDACTED]
Division Director, FMB-7
Comptroller, BSO-12
OASN (FM&C)
Pentagon 4A732
[REDACTED]

From: Pettitt, Debra D SES USN NAVAUDSVC (USA) <[REDACTED]@navy.mil>
Sent: Thursday, September 24, 2020 4:52 PM
To: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>
Cc: [REDACTED] CIV SECNAV <[REDACTED]@navy.mil>
Subject: RE: Stem-to-Stern Reductions for BSO-12
Importance: High

[REDACTED] per your message below, you noted that the cut to NAVAUDSVC was approved – who approved it specifically, the SECNAV? And was this signed off officially? Please advise.

Respectfully,
Debra Pettitt

From: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>
Sent: Friday, September 18, 2020 1:07 PM
To: [REDACTED] SES USN NIPO WASHINGTON DC (USA) <[REDACTED]@navy.mil>; [REDACTED] RDML

USN (USA) <[REDACTED]@navy.mil>; [REDACTED] SES SAPRO <[REDACTED]@navy.mil>; [REDACTED]
[REDACTED] SES USN NAVINSGEN WASH DC (US) <[REDACTED]@navy.mil>; [REDACTED] SES USN DON/AA (USA)
<[REDACTED]@navy.mil>; [REDACTED] SES DON OCIO <[REDACTED]@navy.mil>; [REDACTED] VADM USN
NAVY JAG WASH DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (USA) <[REDACTED]
[REDACTED]@navy.mil>; [REDACTED] RDML USN OLA WASHINGTON DC (USA) <[REDACTED]@navy.mil>; Kessmeier,
Catherine L SES USN (USA) <[REDACTED]@navy.mil>; [REDACTED] SES (USA) <[REDACTED]@navy.mil>; [REDACTED]
[REDACTED] CAPT USN ASSTSECNAV EIE DC (USA) <[REDACTED]@navy.mil>; [REDACTED] RADM USN (USA)
<[REDACTED]@navy.mil>; Pettitt, Debra D SES USN NAVAUDSVC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES
USN ASSTSECNAV RDA DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN OGC WASH DC (USA)
<[REDACTED]@navy.mil>; [REDACTED] SES USN UNSECNAV DC (USA) <[REDACTED]@navy.mil>; [REDACTED]
[REDACTED] CIV NCIS, DISL EAD Strategy <[REDACTED]@navy.mil>; [REDACTED] NCIS.NAVY.MIL>; [REDACTED] SES Dir OSBP) SES USN
DIR OSBP DC (USA) <[REDACTED]@navy.mil>; [REDACTED] VADM USN NAVINSGEN WASH DC (USA)
<[REDACTED]@navy.mil>; [REDACTED] SES USN ASSTSECNAV RDA DC (USA)
<[REDACTED]@navy.mil>; [REDACTED] SES USN OCHR WASHINGTON DC (USA) <[REDACTED]@navy.mil>;
[REDACTED] SES USN UNSECNAV DC (USA) <[REDACTED]@navy.mil>; [REDACTED] SES USN (USA)
<[REDACTED]@navy.mil>; [REDACTED] CIV SECNAV <[REDACTED]@navy.mil>
Cc: [REDACTED] CIV USN ASSTSECNAV FMC DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV USN ASSTSECNAV
FMC DC (USA) <[REDACTED]@navy.mil>; [REDACTED] CIV USN ASSTSECNAV FMC DC (USA)
<[REDACTED]@navy.mil>

Subject: Stem-to-Stern Reductions for BSO-12

Deputies and Major Office Heads,

There are two Stem-to-Stern reductions that have been approved and impact BSO-12 Activities. These reductions are now reflected in our PBIS controls for the FY22 Budget Estimate Submission (BES) to OSD:

62095 – SRB22 S2S 5% Reductions. Attached you will find a spreadsheet that shows the reduction by BSO-12 Activity. While this started out as a 5% reduction to all BSO-12 Activities the final reduction averaged out to about 3.6% per year.

65576 – NAVAUD S2S Reduction. Attached you will find a spreadsheet showing the details.

There is not an opportunity to reclaim these adjustments so please start incorporating them into your future organizational and fiscal planning.

FMB will be publishing our BES-22 Controls on Monday 21 September. Once all DON-22 Budget Review Issues have been finalized and we receive our BES-22 Controls on Monday, we will send you the controls by BSO-12 Activity. We will be required to provide FMB with our updated budget exhibits on Monday, 28 Sept 2013. FMB will review and approve our exhibits for submission to the OUSD(C) on 13 Oct 2020.

Vr, [REDACTED]

Mr. [REDACTED]
Division Director, FMB-7
Comptroller, BSO-12
OASN (FM&C)
Pentagon 4A732
[REDACTED]



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DEPARTMENT OF THE NAVY
NAVAL AUDIT SERVICE
1006 BEATTY PLACE SE
WASHINGTON NAVY YARD DC 20374-5005

19 September 2020

**MEMORANDUM FOR SECRETARY OF THE NAVY
CHIEF OF NAVAL OPERATIONS
COMMANDANT OF THE MARINE CORPS**

Subj: Naval Audit Service FY 2022 Budget Cuts

I am writing to you regarding the 70 percent cut to the FY 2022 Naval Audit Service budget. While I understand the challenges that the Department of the Navy (DON) faces to expand the fleet, I am deeply troubled that the DON's only internal audit agency is targeted for such a draconian and misguided reduction.

Over the past few months, my senior leaders and I have engaged with DON leadership to solicit their input regarding the highest and/or riskiest areas for which they are responsible. These efforts have translated in more than a 35 percent increase in the number of requested audits included in our Fiscal Year (FY) 2021 audit plan as compared to the average of the prior three FYs. Every leader with whom we spoke during these outreach efforts expressed the high value they place on our services.

It is my understanding that the official pushing for the downsizing of the Naval Audit Service believes that sufficient oversight can be gained through the performance of the Department-wide financial statement audit by the independent public accountants (IPAs). This couldn't be further from the truth. IPAs focus on determining the accuracy of DON financial statements and the controls it has in place to ensure the use of funds can be tracked and recorded correctly in its financial records. In contrast, the Naval Audit Service provides an objective, unbiased review of the DON's processes, systems, operations, and outcomes with the goal of improving and helping to mitigate risks *before* they are identified and reported by external audit agencies, such as the IPA. Most importantly, Naval Audit Service assesses DON programs to ensure they are managed efficiently and effectively and whether desired goals are accomplished. Although internal and external audit services are necessary to ensure risks to the DON are adequately minimized, they are each responsible for separate and distinct functions.

I must also point out that efforts to curtail or restrict an organization's internal audit function are viewed as red flags by IPAs. Since the DON is working hard to get an unqualified opinion on its financial statement audit, cutting the Naval Audit Service by 70 percent will likely be viewed as detrimental to the DON's efforts to obtain the desired opinion.

The budget cut to the Naval Audit Service will destroy the Naval Audit Service's ability to fulfill its mission. Department of Defense Office of Inspector General officials have stated that they cannot absorb our oversight coverage, which would result in inadequate independent oversight of the DON. This means that risks for fraud, waste and abuse within DON programs will escalate exponentially.

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Subj: Naval Audit Service FY 2022 Budget Cuts

However, we understand the need for some cutbacks. I believe Naval Audit Service could still effectively accomplish its mission and meet the Department's needs while taking a 25 percent reduction in budget. I ask for the opportunity to present to you how we can take a 25 percent cut in funding while still delivering a wide span of independent assessments across the DON.

As you consider my request, please note that the Naval Audit has already taken considerable cuts over the past five years -- nearly 70 billets during that timeframe. As information, please note the audit agencies of the other military departments are considerably larger than Naval Audit Service at our current numbers; the end strength of Army Audit Agency is over 500 and Air Force Audit Agency is nearly 640. I believe your counterparts highly value the contributions of those audit agencies.

I ask that we be given the opportunity to prove our worth to the Department as we continue to improve our internal processes to deliver more timely, necessary oversight of DON activities. I cannot stress enough the sacrifice to the Department's transparency and accountability that will be realized if the 70 percent cut to the Naval Audit Service is implemented.

Thank you for your time, and I hope to speak to you to discuss our proposal.


DEBRA D. PETTITT
Auditor General of the Navy

Distribution:
UNSECNAV (ACTING)
Chief of Staff to the Secretary of the Navy

From: Portia D. DeLoe, D. SES, USN, NAVAUDSVC (USA)
To: NAVAUDSVC ALL HANDS
Subject: Budget Update
Date: Tuesday, October 6, 2020 4:53:13 PM
Attachments: NAVAUDSVC Budget Cut 20200919.pdf
Importance: High

Folks,

I want to update you regarding actions we have undertaken to try to mitigate the proposed FY 2022 budget cut to NAVAUDSVC. Before I begin though, I must inform you that in addition to the drastic and catastrophic proposed cuts to our budget, we have been advised that we will be cut 3 of the 4 SES positions we have remaining. I was advised of the SES cuts just after receiving the budget cut message, but out of respect and consideration to our Assistant Auditors General (AAGs), I held off publicly announcing those cuts until they were officially notified. As you might imagine, we are taken aback by this direct assault to NAVAUDSVC. However, and in spite of the attack, we have continued to fight back.

We have requested and held several meetings with our stakeholders to make our case. We've met with the SECNAV Chief of Staff, numerous DON senior leaders, Department of Defense Office of Inspector General (DoD OIG) officials, and a senior Government Accountability Office official. Most have expressed support for NAVAUDSVC, and we are beginning to see more engagement, particularly from DoD OIG. I have provided quite a bit of information to the SECNAV Chief of Staff for the SECNAV, and have requested a meeting with the Under Secretary as soon as can be arranged. I hope to present our alternative budget cut to the Under and request reconsideration on the SES cuts as well.

You may recall that over the summer, the AAGs and I met with numerous DON senior leaders to remind them of the services we provide, as well as to solicit their suggestions for potential audit topics and high risk issues they face. The senior leaders expressed their appreciation and valued our services. Moreover, we received a record number of requested audit topics for the FY 2021 Annual Audit Plan.

Those meetings were initiated partially a result of the events that transpired earlier in the year. Prior to his departure, former acting Secretary Modly championed an initiative known as the 'Stem to Stern' budget review in an attempt to identify savings across the Department. After his departure, the new leadership halted the 'Stem to Stern' effort, but it was then later resurrected and called 'Night Court.'

We were not included in any deliberations held during this new process and only learned of its considerations in very late July. At that point, I was asked to provide informational background about the NAVAUDSVC to FMB. In late August, that request morphed into a solicitation to present what NAVAUDSVC would look like if we took either a 5% or a 50% cut. Our NAVAUDSVC senior leadership worked tirelessly with me on both to provide as much information as possible. Ultimately, we were informed that a 70% cut was referred and resulted in the email I received on 18 September 2020 from [REDACTED] (BSO-12 Comptroller).

Upon receipt of the email from [REDACTED] I sent the attached memorandum to the SECNAV on 19 September 2020. Please note that I asked for a meeting to share how we could take a smaller cut (25%) with minimal impact to our operations. While that may sound like a significant amount, our plan is to reflect the cuts we have already absorbed to our end-strength in early FY 2020, as well as the unfilled vacancies we currently have. Additionally, I believe that normal attrition (i.e., retirements, acceptance of other jobs, etc...) would enable us to meet a 25% cut without the drastic measures that the proposed 70% cut would entail. Certainly, our audit span of coverage would lessen, but by improving our processes and limiting our projects' scope and cycle times, we would be able to still provide coverage of the DON's highest risk areas.

After the memo was received by the Secretary, I learned that the Secretary had not approved the cuts to NAVAUDSVC, and that although I was led to believe that the decision to cut our budget was final, it was not. We provided information to the Chief of Staff to support our position that the internal audit function is critical to the DON, and highlighted the value of the services we provide. At this time, we are waiting to hear from the Secretary regarding the status of the proposed 70% reduction.

Additionally, concurrent to the initiation of the 'Night Court,' we also learned that there was a move to propose legislation to disband NAVAUDSVC. We have not heard the status of that proposal, however.

That brings us up-to-date. I will provide updates biweekly, even if the update is that nothing has changed. My next update will be by COB Friday, 16 October. As you might expect, there are periods of time when much occurs, and then times when nothing may happen for days or weeks. We will continue to 'work behind the scenes,' so to speak, to engage our stakeholders and find sympathetic ears.

I very much understand how stressful this is for each of you and I pray for strength for us all. We still have quite the fight ahead and it may even get darker just before we see light. Please stay strong and healthy and support one another.

C. D. D. D. D.

Auditor General of the Navy

Naval Audit Service | Washington Navy Yard | Washington, DC 20374

Office: [REDACTED] Mobile: [REDACTED]

From: Patric, Debra D. SES USN NAVAUDSVC (USA)
To: NAVAUDSVC ALL HANDS
Subject: Budget Reduction Update
Date: Friday, October 23, 2020 3:34:33 PM
Importance: High

Folks,

We received some important news this week that I wanted to share. Unfortunately it is not good news.

I mentioned last week that we met with the UNSECNAV who promised to reach out to OSD Acting Secretary Harker regarding the proposed cuts to NAVAUDSVC. Mr. Harker iterated his support for both the budget reduction as well as the SES cuts for NAVAUDSVC.

Of note, however, was a revelation that Mr. Harker is commissioning a study of all service audit programs regarding their usefulness. The resultant report should be completed the first of next year. Mr. Harker will review the study and reevaluate his decision regarding NAVAUDSVC. Additionally, we do not know who is conducting the study for OSD nor are we apprised of their approach to making their assessment.

We are still actively working to set up a meeting with the SECNAV. But the UNSECNAV agrees with Mr. Harker and supports both budget and SES cuts to NAVAUDSVC – that will be relayed to the SECNAV.

We have shared with our sister audit services as well as DoD OIG that the study is underway.

As we learn more, we will share. While this continues to be more of the same bad news, we haven't given up hope and do wish you a good weekend.

Debra D. Pettit

Auditor General of the Navy

Naval Audit Service | Washington Navy Yard | Washington, DC 20374

Office: [REDACTED] | Mobile: [REDACTED]

From: PERALBERTO S. SANTIAYAN (USA)
To: NAVAL AUDIT SERVICE
Subject: Analysis of Performance Audit Requirements and Existing Capability within the DoD
Date: Wednesday, February 3, 2021 5:19:07 PM
Attachments: [JPRAC210201](#)
[Full signed JPRAC210201 on performance audit requirements.pdf](#)
[Deputy Secretary Memo on Performance Audits.pdf](#)

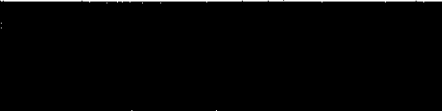
Folks, I received notification late yesterday informing of the kick off of the Office of the Under Secretary of Defense (Controller)-commissioned study to assess the value of and potential duplication of Defense-wide performance audits. The study is to be completed in 7 months. See attached documentation.

We will provide support as requested and take the opportunity to stress the value of independent performance audit oversight for the Department of Navy.

Very respectfully,

Debra C.D. Quinn

Auditor General of the Navy
Naval Audit Service



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