

**Senate Armed Services Committee**  
**Advance Policy Questions for Michael Powers**  
**Nominee to be Deputy Under Secretary of Defense (Comptroller)**

**Duties and Qualifications**

- 1. In your view, what are the duties and functions of the Deputy Under Secretary of Defense (Comptroller) (DUSD(C)) most critical to the national defense at this time?**

The function most critical to the national defense at this time is ensuring the proper and efficient allocation of budget resources. Budget preparation and execution directly contributes to making certain our Armed Forces have the capability necessary to meet their requirements and deter our adversaries. This includes modernizing the current Programming, Planning, Budgeting, and Execution process to keep pace with the rapidly evolving global security environment and the emergent threats that emanate as a result of it.

- 2. If confirmed, specifically what would you do to ensure that your tenure as DUSD(C) fulfills the fundamental requirement for civilian control of the Armed Forces embedded in the U.S. Constitution and other laws?**

If confirmed as the DUSD(C), I would support the Constitutionally prescribed civilian control of the Armed Forces by assisting Under Secretary of Defense (Comptroller) in the performance of statutorily prescribed and delegated budgetary and fiscal duties. Specifically, I will ensure that my work related to the Department's budget formulation, financial management, audit, and business process functions are consistent with all applicable laws.

- 3. If confirmed, what innovative ideas would you consider providing to the Under Secretary of Defense (Comptroller) to enhance the efficiency and performance of the Office of the Under Secretary of Defense (Comptroller) (OUSD(C))?**

If confirmed, I would advance OUSDC's resource allocation capabilities using artificial intelligence (AI) and machine learning tools that enhance efficiency, improve budget forecasting, align resource decisions with strategic priorities, and provide decision-makers with timely insights to optimize resource allocations across services and programs. I would also recommend reforms to allow more flexible, responsive budget execution—especially for emerging threats and technologies—while maintaining strong oversight and accountability and engage Congress to enact these efforts. Lastly, I would invest in initiatives to ensure the OUSD(C) workforce has the digital tools and practical analytic skills to leverage emerging technologies, enhance operational efficiency, and drive data-informed decision-making.

- 4. What significant experience and education do you possess in the domains of**

**budget, financial management, and/or the audit of complex organizations?**

I am a Certified Public Accountant who has audited federal financial statements, and I have an MBA in Accounting Information Systems. I am also one of the Department's first Certified Defense Financial Managers (CDFM). I have spent 38 years in the Federal civilian service. I spent eight years primarily in Budget, 30 years in and around Audit, and then another eight years as a contractor supporting audit. Much of that experience was with the Department of Defense (DoD), and it was earned at every command echelon and management level in audit and budget from Installations, Divisions, Corps, Major Commands, and to the Assistant Secretary of the Army, Comptroller, and the OSD Comptroller. I have experience managing high profile, high visibility budgets when I deployed twice: once to Iraq to manage the \$18 billion Iraq Relief and Reconstruction Program budget, and the second to Afghanistan to manage the \$21 billion Afghan National Security Forces Program budget. I also served in the US Army Comptroller office, where I was the Army's Principal Deputy for Financial Management and Comptroller, and was the Acting Comptroller and Chief Financial Officer for the Army—responsible for the Army's entire \$177 billion budget at the time.

**5. Do you believe that there are any steps that you need to take to enhance your ability to perform the duties and execute the powers of the USD(C)?**

Organizations as big and complex as the DoD present an ongoing opportunity to continuously learn to be a more effective Deputy Under Secretary of Defense (Comptroller). First and foremost, if confirmed, I will need to fully integrate myself into the Department's fiscal year (FY) 26 budget rollout and the budget development process for FY27. Engaging with Program and Budget leadership and deepening my knowledge of the intricacies of various military and defense-wide programs is crucial for effectively managing the DoD budget.

It will also be important to take inventory of the many different financial management systems across the DoD and the current efforts to modernize and consolidate them. This includes an in-depth review of what legacy systems need to be retired and what innovative technologies exist to consolidate them. This is a fundamental step in improving the auditability of the Department and meeting the statutorily required 2028 deadline for a clean audit.

**Major Challenges and Priorities**

**6. What are the most significant challenges you would face if confirmed as Deputy Under Secretary of Defense (Comptroller)?**

The DoD operates some of the Federal Government's largest and most complex financial systems. Transitioning legacy systems to modern, integrated platforms while ensuring continuity and audit remediation is not easy, but it is a task we must approach with rigor and tenacity to ensure we achieve a clean audit. Additionally, in

an era of rapidly evolving threats, the Comptroller's office must have more tools that enable faster budget execution, including reprogramming of funds, while maintaining transparency and congressional trust. Another significant challenge is recruiting, retaining, and continuously developing a financial management workforce capable of leveraging data analytics, AI, and digital tools that are essential to long-term success.

**7. If confirmed, specifically what management actions would you take, and in what order of priority, to address each of these challenges?**

Achieving an unmodified audit opinion will be my highest priority, so I look forward to working with the Comptroller team to prioritize the tracking of all assets and funds to help eliminate waste, replace outdated financial, logistics, and contracts systems with modern auditable systems, and leverage AI and automation to accelerate fraud prevention and improve audit trail integrity. The same goes for using the audit to force the use of modern technology in order to improve our system landscape. If confirmed, I would accelerate data-driven decision making and outcome-based performance management in DoD, and mandate the enhancement, interoperability, and broader use of tools, like the Advancing Analytics (Advana) enterprise data and analytics platform, to inform senior leader decision making. I will also evaluate reform opportunities to streamline reprogramming authorities and pilot flexible funding mechanisms for emerging technologies and urgent operational needs—while maintaining transparency with Congress. Additionally, creating a thriving OUSDC workforce and work environment will be essential to our long-term success and ability to meet evolving challenges. I plan to prioritize our recruitment, retention, and development efforts.

**Relationships**

**8. Describe the relationships you would foster, if confirmed as the DUSD(C), with the Military Department Assistant Secretaries for Financial Management and the Military Department and Fourth Estate Budget Directors. On what projects would you expect to collaborate with these officials?**

Strategic partnerships with all the Department's financial leaders are essential. As I learned during my tenure as the Department of the Army's Acting Assistant Secretary for Financial Management. Regular, open communication with these officials would be a priority to ensure alignment on budget formulation, execution, and financial policy. Recurring coordination forums would likely be established to share best practices, address emerging challenges, and reinforce a unified financial management vision across the Department of Defense. Some examples of applicable projects could include audit approach and remediation, budget process modernization, and workforce development. I would also seek to develop the same relationships with Congress and our stakeholders

**9. Describe the relationship you would foster, if confirmed as the DUSD(C), with the Director of the Office of Management and Budget.**

I intend to have a collaborative, transparent, and strategically aligned relationship with the Office of Management and Budget, including policy-level officials there, to ensure that:

- The DoD budget is tightly aligned with both the President's and the Secretary's priorities, reinforcing national security objectives while maintaining fiscal discipline.
- The Department is postured, from a fiscal perspective, to address emerging strategic policy priorities.
- There is trust and shared responsibility for stewarding taxpayer dollars, especially in areas of audit, cost estimation, and program evaluation.

**10. If confirmed, on what projects would you expect to collaborate with the Director?**

Projects would be framed around strategic fiscal stewardship and national security, including areas such as Defense budget formulation, PPBE reform initiatives, audit success and financial transparency, and contingency funding.

**11. If confirmed, what actions would you take to develop and sustain an open, transparent, and productive relationship between Congress—the Senate Armed Services and Senate Appropriations Committees, in particular—and the OUSD(C) and the Defense Agencies subject to your authority, direction, and control?**

I believe that the Department's relationships with congressional committees and staff are essential to ensuring that the budget is effective and meets the Department's mission to deter war and ensure our nation's security. To foster these relationships, I will work to ensure that we are providing regular updates to Congress on our budget priorities and challenges, and that we are engaging in open and transparent communication with lawmakers and their staff. I will also work to build trust and confidence with Congress, including by being responsive to their inquiries and requests for information, and by providing them with the information and resources they need to make informed decisions about our budget.

**2018 and 2022 National Defense Strategy (NDS)**

The past two National Defense Strategies, the 2018 NDS and the 2022 NDS, both outline that the United States faces a rising and increasingly provocative China, and an aggressive Russia.

**12. Are the programs and resources required to generate the capabilities necessary to implement the President's defense strategy properly prioritized in the development of the Department of Defense (DOD) budget? If confirmed, how would you realign or refocus DOD programs and funding, if at all?**

The Department's FY 2026 Budget demonstrates a strong commitment to aligning resources with the President's peace through strength priorities. If confirmed, I will provide rigorous oversight to ensure all programs and funding contribute effectively to this mission. Recognizing the dynamic nature of the threat landscape, I will work proactively with Department leadership to reassess our investments, ensuring they remain strategically aligned, adaptable to emerging challenges, and deliver measurable outcomes.

**13. Are we properly resourcing those capabilities most central to the President's defense strategy?**

If confirmed, I look forward to fully reviewing the Department's resourcing decisions and processes to ensure alignment with the Secretary's priorities and the President's policy of peace through strength. This budget prioritizes strengthening the safety, security, and sovereignty of the homeland; deterring Chinese aggression in the Indo-Pacific; and revitalizing the U.S. defense industrial base. Recognizing the dynamic nature of the threat landscape, I will work proactively with Department leadership to reassess our investments, ensuring they remain strategically aligned, adaptable to emerging challenges, and deliver measurable outcomes.

**14. If confirmed, what revisions or adjustments would you recommend to the USD(C) regarding DOD's resourcing and implementation of the President's defense strategy?**

Given the significant progress already made in aligning the FY 2026 Budget with the President's priorities I intend to work proactively with Department leadership to ensure our resources remain strategically aligned, adaptable to emerging challenges, and deliver measurable outcomes.

**In its July 2024 report, the Commission on the National Defense Strategy recommended that Congress provide real growth for defense spending, at an annual average rate of three to five percent above inflation.**

**15. Do you agree that sustained real growth in the defense budget is necessary to achieve the aims of the President's defense strategy without incurring significant additional risk?**

While President Trump has committed to rebuild our Nation's military, the President's National Security Strategy and National Defense Strategy are currently being formulated. I expect that the defense budget will be called to maintain readiness, modernize the force, and deter near-peer competitors. We will always face budget tradeoffs, but we would like to avoid being forced into tradeoffs that could undermine strategic objectives. Equally important are on-time appropriations.

**16. Looking forward, what types of resource shortfalls are likely to hamper DOD's execution of the President's defense strategy and other national defense**

**priorities, in your view? How would you address or mitigate these shortfalls, if confirmed?**

While the current overall resource levels, as reflected in the FY 2026 Budget, provide a solid foundation for executing the President's priorities, the most significant challenge lies in the potential rigidities and inflexibilities of how those resources are allocated and utilized. To address these potential shortfalls, I would focus on working with Congress and the Department to identify and eliminate unnecessary hurdles in the budget process, allowing for more agile reprogramming of resources to address emerging priorities. I would also champion initiatives that support financial pathways for rapid prototyping and deployment of new technologies and capabilities. Finally, Congress can aid the Department by passing budgets on time and minimizing the use of damaging continuing resolutions.

**17. If confirmed, by what standards would you measure the adequacy of DOD funding going forward?**

Adequacy should be based on alignment with the National Defense Strategy, readiness indicators, audit outcomes, and the ability to execute programs on time and within cost. I'd also consider whether funding enables innovation and responsiveness to emerging threats.

**Supplemental or Emergency Funding**

**18. The Department no longer uses the Overseas Contingency Operations accounts to budget for or designate contingency operations-related funding. How should the Department seek to account for its supplemental or emergency budgetary needs and how should the Department identify and account for conflict-related funding?**

The Department uses approved force deployment packages to estimate contingency needs and request supplemental funding through established budget mechanisms. Conflict-related funding is identified in budget exhibits and tracked in the year of execution.

**19. In addition to passing spending bills on time, what more can Congress do, in your view, to afford DOD the resource stability and flexibility it needs, particularly in addressing emergent needs or contingency operations?**

Beyond timely appropriations, Congress can help the Department by providing flexible transfer authorities, raising reprogramming thresholds, and supporting multi-year funding for critical programs as requested in the President's Budget. These tools would enhance agility without compromising oversight and readiness issues when addressing emergent and contingency operations.

## **Anti-deficiency Act**

Each year, the Government Accountability Office (GAO) submits to Congress a compilation of Anti-deficiency Act (ADA) reports submitted by federal agencies for the previous fiscal year. The ADA prohibits federal agencies from obligating or expending federal funds in advance or in excess of an appropriation, and from accepting voluntary services.

### **20. What is your level of confidence that DOD has in place the policies and procedures necessary to ensure the identification of all potential ADA violations?**

The DoD has established a comprehensive framework for identifying and addressing potential ADA violations. This includes detailed guidance in Volume 14 of the DoD Financial Management Regulation, which outlines the entire ADA violation process—from initial discovery and preliminary review to formal investigation, reporting, and disciplinary actions.

While the policies and procedures are robust on paper, the GAO and internal reviews have historically noted challenges in consistent implementation across DoD components.

In terms of confidence, the DoD has the necessary policies and procedures in place; however, the effectiveness of their implementation can vary. Ongoing oversight and training are critical to ensuring full compliance and identifying all potential violations.

### **21. What are your ideas for better preventing ADA violations from occurring in DOD and for identifying and correcting them sooner?**

To better prevent ADA violations, DoD should modernize its funds control systems to enable real-time tracking and automated alerts for potential over-obligations. Increasing the frequency and depth of fiscal law training, especially scenario-based modules for fund certifiers and program managers, would strengthen awareness and accountability. Additionally, the ongoing DoD-wide financial statement audit is helping identify systemic weaknesses and drive improvements in internal controls, enabling earlier detection and correction of potential violations.

## **Financial Management**

Since 1995, DOD's financial management system has been on the Government Accountability Office's High-Risk List, identified as vulnerable to fraud, waste, abuse, and mismanagement. Over the past several years, DOD undertook a department-wide financial audit, despite not being audit-ready, and has made significant progress toward auditability. The Department is now targeting 2028 to achieve an unqualified or clean opinion, as



required by section 1005 of the National Defense Authorization Act for Fiscal Year 2024 (P.L. 118-31).

**22. In your view, what are the main challenges and most significant opportunities for improving the usage of financial data in decision-making?**

The complexity of DoD Financial Management data is one of the most significant challenges to the Department's audit remediation efforts. Audit success will require automation, modernization, and standardization of systems, processes, and data. The sheer number of legacy systems in operation throughout the Department represents a substantial challenge that DoD must overcome. However, a data-driven approach coupled with the consolidation and modernization of the FM system landscape will open the doors to success. Moving forward, data standardization and reliability will be key to solve major weaknesses, such as the establishment and application of a full Universe of Transactions and reliably accounting for the vast inventory of property held by the Department.

To make this happen, the Department must prioritize and make intentional and impactful changes to the inventory of DoD's IT systems and associated data. Improved business systems will enable the Department to not only improve the quality of financial reporting for audit, but better measure performance data critical for management decisions. The Department must remain focused on the vision of optimizing business operations by enhancing productivity and trustworthiness, reducing waste, improving financial management business processes, and driving financial reporting integrity and sustainability.

### **Acquisition Reform**

**Congress has explored significant reform of the defense acquisition enterprise, to include establishing and expanding authorities related to special acquisition pathways and the use of streamlined acquisition methodologies.**

**23. If confirmed, what changes would you make to financial management regulations to afford financial management, comptroller, and acquisition personnel the flexibility required to support novel acquisition approaches and to take advantage of emerging technologies and responding to emerging threats in a timely fashion?**

I recognize the need for the Department to be agile and responsive in the face of rapidly evolving technologies and potential threats. My initial focus will be on understanding the current landscape and identifying areas where improvements can be made. I'm particularly interested in examining how we can enhance reprogramming/transfer authorities, expand flexible funding mechanisms, integrate financial management into acquisition planning, and leverage digital tools for real-time oversight.



## **Audit**

**The Chief Financial Officers Act of 1990 mandated that federal agencies complete financial audits. DOD is the only federal agency unable to complete a financial audit in accordance with the law, despite having invested billions of dollars over the past decades to do so. In Fiscal Year (FY) 2024, DOD completed its seventh comprehensive audit and received a Disclaimer of Opinion.**

**24. In your view, how, if at all, do the audit and its remediation activities support the President's defense strategy?**

The audit and its remediation activities directly support the 2018 National Defense Strategy objective of reforming the Department for greater performance and affordability, by highlighting and validating areas for improvement in DoD's internal controls and processes. As DoD remediates audit findings and improves its overall financial management processes and information, decision makers will have improved access to reliable and timely information. If confirmed, I will work with senior leaders across DoD to use one source of financial data for both financial statement preparation and investment decisions. Transitioning to a single source of financial data will emphasize the importance of reliable financial information and will directly link performance and financial management.

**25. How does the audit contribute to operational readiness, in your view?**

Audits are vital for operational readiness, providing taxpayer transparency, enhanced resource insights for leaders, and better data for warfighter support. Stronger financial management allows optimized resource allocation and a robust readiness posture.

Audit results drive improvements and prioritize solutions. For example, USMC auditors validated asset location and its condition, thereby improving data quality, inventory management, and cybersecurity.

A FY 2024 GAO report affirmed value beyond the audit opinion, citing operational benefits like improved systems, reduced cybersecurity risk, better asset visibility, and more efficient processes.

**26. What challenges are unique to conducting an audit of DOD? If confirmed, how do you plan to overcome those challenges to ensure that the Department continues to make demonstrable progress towards a clean audit opinion?**

DoD's size and complexity create a unique audit environment. It's larger than any organization with a clean audit opinion. The scale, mix of classified and unclassified transactions, and numerous feeder systems add to the complexity. The DoD-wide financial statement audit consists of over 25 standalone audits and an overarching DoD OIG audit.

Despite lacking a clean opinion on its consolidated statements, the total assets of DoD entities with clean opinions exceed the combined assets of 15 CFO Act Agencies as of FY 2020.

**27. In what year do you expect the Department to receive a modified audit opinion?**

The FY 2024 National Defense Authorization Act (NDAA) requires the Secretary of Defense to ensure the Department receives an unmodified financial statement audit opinion by December 31, 2028. I will work closely with Secretary Hegseth and the other Principal Staff Assistants to accelerate progress and achieve this mandate. While I am fully committed to achieving an unmodified audit opinion by 2028, I recognize that this is an ambitious goal. It will take leadership, use of technology, and a whole force push to achieve the goal.

**28. What metrics should the Congress be tracking to monitor the continuous progress of the Department towards achieving an unmodified audit opinion?**

Congress can track the following metrics to monitor progress toward DoD achieving an unmodified opinion:

- Count of unmodified audit opinions
- Total DoD assets covered by an unmodified or modified opinion
- Resolution or downgrade of prior year material weaknesses
- Closure of notices of findings and recommendations (NFRs) identified as contributing to material weaknesses
- Composition of NFRs by Component regarding new versus reissued
- Status of reporting entity audit opinion progression on a year-over-year basis

**29. If confirmed, would you recommend to the Under Secretary that the Military Services, Defense Agencies, and Field Activities be directed to develop their own individual schedules for achieving a clean audit for their organizations and metrics to track their progress towards that goal? Please explain your answer.**

Each reporting entity with a disclaimer audit opinion maintains an audit roadmap detailing corrective action completion dates, supporting DoD's mandate to achieve an unmodified opinion by December 2028.

If confirmed, I will continue using these roadmaps to track progress and hold individuals accountable for timely milestone achievement. I will also encourage the Under Secretary to hold frequent and routine meetings with the Military Services to track progress in remediating material weaknesses and identify resource needs.

**30. If confirmed, what role would you play in reviewing, analyzing, and acting on the data collected through the application of such metrics?**

If confirmed, I will actively analyze and respond to data and metrics across our organization. I will focus not only on audit-related data but also on a comprehensive

understanding of data collection to identify efficiencies and value-add opportunities. I will collaborate with Department leaders to identify the most vital metrics for supporting our warfighters, prioritizing actionable insights for DoD leaders.

**31. In your view, what incentives are needed to ensure senior leaders—not only the financial management community—are fully invested and engaged in the process of achieving a clean audit opinion? Are those incentives currently in place? What disincentives or structural impediments, if any, preclude or hamper such senior leader engagement, in your view, and what can be done to eliminate such impediments?**

A range of tools and incentives are valuable for building senior leadership support and accountability for achieving a clean audit opinion. It is my understanding, on December 7th, 2024, the previous Under Secretary of Defense (Comptroller) issued a framework and implementation guidance for incentivizing audit opinion progression.

If confirmed, I will prioritize examining all tools and incentives and provide my recommendations to the Senior DoD Leaders on their effectiveness. This includes reviewing the practice of linking senior executive performance plans to audit efforts.

**32. Specifically, what measures should be used to hold senior leaders accountable if they do not meet statutory deadlines for DOD auditability?**

Senior Executive Service (SES) members are required to have audit priority goals in their performance plans. General and flag officers (GO/FOs) nominations recommendations include a certification statement regarding adherence to audit priorities. The Department should continue holding SES and GO/FOs accountable for these goals.

Congress should also continue holding the Department accountable by demanding demonstrated progress, sufficient resources, and consistent policy and oversight for audit efforts. Audit metrics can be used to evaluate senior personnel performance.

**The FY 2024 National Defense Authorization Act requires the Department of Defense to receive an unqualified opinion on financial statements of the Department by December 31, 2028.**

**33. If confirmed, how would you ensure that the Department meets Congress' mandate?**

I fully support the FY 2024 NDAA mandate for an unqualified audit opinion by December 31, 2028. I recognize the significant challenge given DoD's size, scope, and complexity. While daunting, I believe achieving this mandate is possible.

Despite significant progress, twenty-eight Agency-Wide material weaknesses require a focused approach. If confirmed, I will implement a three-pronged strategy:

- Accelerate System Modernization: Champion consistent resources for modern, compliant, AI-driven enterprise solutions to replace outdated legacy systems and enable accurate financial reporting.
- Complete UoT: Establish a complete Universe of Transactions (UoT) for all material financial statement line items.
- Enhance PiPoC Accountability: Work with Acquisition and Sustainment to mandate quarterly vendor reporting on procurement, issuance, and valuation changes; enforce audit compliance clauses; and empower penalties for noncompliance to improve property management.

By focusing on system modernization, establishing a complete UoT, and contractor accountability, I am confident we can meet Congress's 2028 mandate.

**34. How would you ensure that all elements of the Department work together towards this common goal?**

Achieving an unmodified audit opinion by 2028 requires departmental unity and collaboration. Silos will fail. If confirmed, I will ensure a unified effort by leveraging governance structures and fostering shared learning and accountability.

I will actively use governance meetings like the Financial Improvement Audit Remediation Governance Board for collaboration and knowledge sharing. System owners should share best practices, challenges, and solutions. I will use governance to break down silos and integrate business processes across functions.

The USMC's two consecutive unmodified opinions exemplify success through a systemic, cultural, and analytical approach with strong leadership engagement. I will promote a culture of leadership-driven action and accountability across DoD, emulating the USMC model.

By leveraging governance, promoting knowledge sharing, and fostering leadership engagement, I am confident the Department will achieve an unqualified audit opinion by 2028.

**The Marine Corps has achieved its second consecutive clean financial audit and is the first military service to do so.**

**35. Why do you think the Marine Corps has been the only military service to achieve a clean audit?**

Achieving an unmodified opinion by any Military Service is an impressive accomplishment. With that said, USMC's smaller size presented an advantage. USMC's general fund comprises only 1.2 percent of DoD's total assets, while the Army, Navy and Air Force account for more than 40 percent of DoD's total assets.

USMC's unmodified opinions are an important building block that the Department will leverage in leading the other Services to unmodified opinions.

**36. How will you apply the lessons learned from the Marine Corps with the other services?**

Consistent senior leadership involvement was vital to the USMC success. If confirmed, I will emulate this by regularly meeting with the financial management leadership of each service to review progress and emphasize accountability.

**Some commentators have asserted that efforts to achieve a clean audit opinion on DOD financial statements may not be the best use of limited resources in a time of constrained budgets. The Department reported the FY 2024 audit cost about \$178 million.**

**37. Do you agree with this assertion? Please explain your answer.**

The value of an audit extends beyond achieving a clean opinion. While a clean opinion demonstrates financial accountability, its true value lies in the actionable recommendations that improve operations and enhance effectiveness. Audits can improve DoD operations through more reliable information, better inventory management, and strengthened cybersecurity.

While committed to the 2024 NDAA mandate for a clean opinion by 2028, I am concerned this may impact mission objectives. Congress may want to revisit the mandate's timeline to ensure the focus remains on long-term improvements, not just the opinion itself.

**38. Achieving a clean financial audit is a massive undertaking for the Department. Do you have recommendations for how to improve that process to make it less costly and more efficient?**

DoD's audit-related investments have been small compared to total outlays, providing a commendable return. To improve efficiency, I will consider adjustments.

If confirmed, I would explore moving smaller organizations undergoing standalone audits to the consolidated audit, leveraging economies of scale, reducing duplication, and standardizing procedures.

We could consider combining smaller agencies representing less than one percent of DoD's budget into a separate consolidated audit for unmodified opinions, or combining standalone audits, like healthcare components. While consolidating audits could increase complexity, careful planning can address these challenges.

**39. In your view, are there lessons that can be learned beyond the goal of a clean audit opinion? Based on your experience, do you anticipate operationalizing any**

**intermediate lessons from the audit into the DOD's overall management reform objectives?**

Remediation efforts not only improve audit outcomes but also create operational efficiencies.

For instance, the Army used RPA to automate its real property inventory, updating 50,000 records and 199,000 transactions, saving an estimated 33,000 personnel hours.

The Department of the Air Force Working Capital Fund created a dashboard automating the reconciliation of multiple legacy systems and data sets into one location, providing heightened visibility into cash balances, and helping forecast future cash flow needs.

If confirmed, I will prioritize identifying and implementing similar initiatives across the Department, leveraging technology and process improvements to achieve both audit compliance and operational excellence.

### **Audit Innovation**

**40. If confirmed, how would you leverage artificial intelligence (AI) and automation to streamline financial data collection and reconciliation across the Department's disparate systems?**

If confirmed, I will prioritize modernizing financial data management within DoD. This involves leveraging AI/ML to automate data collection and reconciliation across disparate systems, ingesting data from various sources, standardizing formats, and automatically reconciling discrepancies.

These solutions will improve efficiency and provide more accurate, timely financial information, aligning with a "warfighting-centric" approach by freeing up resources for defense priorities. I will also direct the evaluation and potential implementation of platforms like the Chief Digital and Artificial Intelligence Officer's Advana, adapting its successful aspects for financial management.

**41. In your view, how should the Department bridge the gap between modern AI tools and legacy data systems to ensure accurate, real-time audit data, and how would you evaluate the effectiveness of that integration?**

The Department must identify, recruit, and empower talent, and manage information effectively, enabled by modern tools like artificial intelligence (AI), machine learning (ML) and data analytics, delivered at the right time to the right people. Integrating modern AI tools with legacy data systems is crucial for gathering real-time audit data. We will pursue a phased approach, prioritizing high-impact systems, developing robust data interfaces, and employing AI-powered data transformation

techniques like AI-powered data cleansing and machine learning to automate data mapping.

Effectiveness will be evaluated through key performance indicators (KPIs) like reduced reconciliation time, improved data accuracy, and fewer audit findings. Regular KPI reviews will ensure continuous improvement and alignment with evolving technology as we ensure accurate, real-time data.

**42. The DOD's audit involves tracking billions in assets and financial transactions across global operations. How would you prioritize the deployment of AI and automation to tackle the most persistent audit challenges, like property accountability or contract management?**

Given the scale and complexity of DoD's financial operations, the Department should strategically prioritize AI and automation deployment to address its most critical audit challenges. Property accountability and contract management will be key focus areas.

We will explore AI-powered solutions for real-time asset tracking, automated inventory management, and predictive maintenance. AI can analyze contract terms, identify potential risks, and automate compliance monitoring in contract management. By addressing these areas, we can significantly improve audibility, reduce waste, and enhance resource allocation for a more lethal force.

**43. How would you drive the adoption of cutting-edge AI tools—like predictive analytics or machine learning—to proactively identify financial risks before they escalate? How would you foster a culture of innovation within the OUSD(C) to sustain these advancements?**

Proactive risk identification is key to effective financial management. If confirmed, I will adopt AI tools like predictive analytics to identify and address financial risks early by analyzing data and predicting vulnerabilities.

**The Planning, Programming, Budgeting, and Execution (PPBE) Process**

**In 1961, then-Secretary of Defense Robert McNamara created the framework of the current PPBE process. As the core decision making process by which DOD decides how and on what it spends its money, the PPBE process —still in effect today—is intended to connect strategic objectives with resources.**

**44. Do you believe the PPBE process results in the proper allocation of resources according to the strategic priorities of the Department of Defense?**

For decades, the PPBE process has been foundational to decision making and resource allocation, providing a bedrock of structure and accountability for the Department. However, the global operating environment has changed radically. We



now have multi-domain risks and trans-national risks like cyber and space. While the PPBE process has worked in the past, resource allocation today must keep pace with our rapidly evolving threats, ensuring the Department has the agility to be responsive to a technology acquisition cycle far shorter than traditional legacy systems. The complexity of today's multi-level threats—spanning all domains, regions, and technological frontiers—require that we continuously improve the PPBE process that underpins how we deliver capabilities to the warfighter to achieve our national defense strategy priorities and peace through strength.

Our military readiness depends on our ability to modernize the PPBE process so that we can field more technologically advanced capabilities faster and, conversely, so that we can rapidly retire legacy systems. Our adversaries operate without the same operating environment constraints, statutory limitations, or funding uncertainties that hinder our efforts. The recurring impact of continuing resolutions restricts new program starts and limits the Department of Defense's ability to match China's progress and the accelerated development timelines of our most advanced technologies.

If confirmed, I am committed to ensuring allocation processes align resources to President Trump's and Secretary Hegseth's strategic priorities, delivering capabilities that advance the goals of the Department, and closing gaps through the rapid fielding of emerging technologies.

**45. In your view, do the DOD Components (particularly OSD) have the human and automated analytic decision support capability and capacity to facilitate informed strategic decision making in a relevant timeframe?**

While I'm not yet familiar with the analytical capabilities across OSD and other DoD components, I intend to foster greater collaboration and knowledge-sharing to maximize our collective analytical power for informed decision-making.

**Some commentators have observed that in matters related to the realignment of strategic objectives with resources via the PPBE process, DOD's size, structure, and culture favor the "status quo."**

**46. Do you agree with this assessment? Please explain your answer.**

There is merit to that observation. The PPBE process is rooted in a legacy framework that has, over time, grown increasingly complex. The Department of Defense's vast size and layered bureaucracy often reinforce established routines, making significant shifts in strategic direction both time-consuming and difficult to sustain.

Additionally, DOD's institutional culture—marked by risk aversion, deference to hierarchical decision-making, and lengthy coordination timelines—can inadvertently favor continuity over rapid adaptation. This dynamic can hinder timely alignment

between evolving strategic imperatives and the allocation of resources, especially in an era where technological and geopolitical conditions are shifting rapidly. That said, ongoing reform efforts suggest there is an appetite for greater flexibility and responsiveness, but institutional inertia remains a formidable challenge.

While the PPBE process demands rigor in program decisions, we must also learn to operate more effectively as a highly matrixed organization that embraces innovation in how we manage and execute our processes. We are living in a decisive decade—one in which a near-peer adversary has both the intent to reshape the international order and, increasingly, the economic, diplomatic, military, and technological capacity to do so. In this context, it cannot be business as usual. Agility and adaptability must be embedded into our resource alignment and decision-making processes to ensure we can swiftly respond to changes, meet mission demands, and secure operational success for our warfighters—both now and in the future.

If confirmed, I will foster a culture that prioritizes speed, capability, and value by thoughtfully challenging the status quo. I am committed to modernizing and adapting our systems to streamline decisions, eliminate redundancies, and reduce bureaucratic overhead. Where any process, policy, or structure falls short of the excellence expected from the world's premier military, we must not hesitate to make the necessary changes.

**47. Can the PPBE cycle iterate fast enough to respond to changes in strategic or programmatic direction, in your view? Please explain your answer.**

Yes. The truth of the matter is, it must – there is no other option. The work must be done, but it won't be easy. It will require rigorous data standardization and improvements in the PPBE business systems to allow for near real-time analytics of data related to budget execution, program effectiveness, and operational performance which will enable the Department to make more effective resource allocation decisions. We must improve the ability and capability of our financial management and acquisition workforces by strengthening their data analytic capabilities, increasing their knowledge of resourcing and contracting authorities available to them, and expanding their understanding and adoption of private sector best practices. We must make a concerted effort to look at our own internal procedures and processes that are roadblocks to innovation, agility, and speed. But we can't do it alone. We need support from Congress to provide predictable and timely funding with enhanced flexibility, to limit regulatory red tape and barriers, and to allow failures on the path to success as part of a culture of innovation.

If confirmed, I commit to working throughout the Department and transparently and collaboratively with Congress to reform the PPBE process to meet contemporary challenges and ensure the efficient delivery of capabilities to the warfighter.

**48. In your view, is the PPBE process flexible enough to enable DOD to make programmatic changes within the annual budget cycle?**

Yes, it absolutely can be. While the PPBE process was not originally designed for speed, I believe it possesses the foundational structure to accommodate greater flexibility—and it must evolve to do so. I believe the PPBE process can – and must – be reformed to be flexible enough to allow the Department to respond to emerging technology or threats within the annual budget cycle. This is particularly important in today’s strategic environment, where technological breakthroughs and geopolitical shifts occur at a pace that far outstrips traditional planning cycles. The Commission on PPBE Reform included several recommendations to increase flexibility in their Final Report.

If confirmed, I will prioritize reviewing and re-evaluating those recommendations and closely examining the Department’s implementation plans to ensure we are moving with the speed and adaptability necessary to stay ahead of our adversaries. As I understand it, there are several budget flexibility initiatives included in the fiscal year (FY) 2026 President’s Budget request related to PPBE reform. These initiatives represent an important opportunity to modernize our budgeting tools, improve cross-functional alignment, and break down barriers that inhibit rapid programmatic adjustments. I look forward to engaging with the Congress on those initiatives if confirmed. Together, we can reshape the PPBE process into a system that not only maintains necessary oversight and discipline, but also enables timely and effective changes to meet mission demands in an increasingly dynamic world.

**The congressionally appointed Commission on PPBE Reform released its final report in March 2024, and Congress has directed the DOD to establish a cross-functional team to oversee the implementation of the Commission’s recommendations.**

**49. If confirmed, what would you do to implement the recommendations of the Commission, and how would you work with Congress to ensure success?**

I understand that the previous Administration publicly released the PPBE Reform Implementation Report in January 2025, outlining the recommendations endorsed by the Department of Defense. I’ve reviewed both the publicly released DoD PPBE Reform Implementation Report and the Commission’s Final Report, and I support these efforts to streamline the PPBE process and increase flexibility while preserving Congressional oversight. At the same time, I believe it’s essential to evaluate each recommendation individually and reprioritize them based on both near- and long-term strategic objectives, alignment with the Trump Administration’s goals, and potential impact as a combat multiplier in the delivery of capability to the warfighter.

The Department cannot reform the PPBE process alone and partnership with and support from Congress is essential to success. Many meaningful reforms to the PPBE process necessitate statutory change, requiring careful consideration and coordination with Congress.

While separate from PPBE reform, proposed legislation such as the Fostering Reform and Government Efficiency in Defense (FoRGED) Act and the Streamlining Procurement for Effective Execution and Delivery (SPEED) Act aimed at reforming the DoD requirements and acquisition processes, also align with recommendations from the Commission and offer insight on Congressional priorities. We—the Department and Congress—both want reform, and that is very encouraging.

If confirmed, I look forward to understanding efforts underway and working across the Department and with Congress to determine how those proposed reforms could improve the process, while also pursuing other opportunities for improvements to ensure DoD maximizes its allocated resources. Reforms must align with strategic goals and provide transparency and accountability to Congress and the American public.

**The Commission also recommended improved data sharing between DOD and Congress, which could include shared communication enclaves for both classified and unclassified data.**

**50. If confirmed, would you pursue implementing this recommendation?**

Yes, the Department of Defense (DoD) should share information, but with the appropriate safeguards. Effective information sharing is crucial for congressional oversight of the DoD, especially regarding national security matters. While the DoD has a responsibility to protect classified information, it also has a policy to provide Congress with the information it needs for oversight. Improved mechanisms, such as shared communication enclaves for both classified and unclassified data, could enhance transparency, reduce delays in information flow, and foster a more collaborative relationship with Congress.

If confirmed, I will support efforts to evaluate secure, modernized communication platforms that ensure the right stakeholders, within both the Department and Congress, have timely access to the data they need to make informed decisions. Establishing these shared spaces can also help promote a shared understanding of operational risk, budgetary priorities, and strategic imperatives while maintaining stringent protections for sensitive information.

**51. How would you ensure that such a system might be established that maintains the privacy, security, and integrity of communications and prerogatives between separate and independent branches of government?**

To ensure secure and reliable communication between the DoD and Congress, a comprehensive strategy is essential, prioritizing data privacy, legal compliance, and operational best practices while upholding the separation of powers. It would need to be built upon the principles of Zero Trust, assuming no implicit trust and continuously verifying every user and device. It would need to be implemented through the Risk Management Framework (RMF), ensuring a consistent and

comprehensive approach to identifying, assessing, and mitigating risks. It would need to include robust security measures, specifically end-to-end encryption for data in transit and at rest, multi-factor authentication for all users, role-based access control to limit data access, secure data storage and transmission protocols, and dedicated communication channels for sensitive information. Continuous monitoring, incident response planning, and adherence to legal privileges, are also critical. Key Performance Indicators would need to be captured to continuously assess the system's effectiveness, such as measuring security incidents, incident response times, patching compliance, security awareness training completion rates, and adherence to data handling procedures. These KPIs will drive continuous improvement and responsible data sharing, informing adjustments to security measures and ensuring ongoing effectiveness, with budget considerations integrated throughout.

**52. The Department's Advanced Analytics (ADVANA) initiative started as means to bring new data analytics capabilities to the financial management community, though its capabilities have expanded far beyond financial management. In your view, what role does the OUSD(C) play in this program, if any?**

The role of OUSD(C) in Advana is immense, and the Department must prioritize the program's support to the audit and other key financial management needs. In 2018, the Comptroller determined that data and system integration was a key obstacle to audit and financial management effectiveness. Advana was purpose built by financial managers to bridge gaps and unlock the power of data across the Department. As DUSD(C), I will partner closely with my counterparts across the Department to ensure that Advana and other data capabilities are appropriately focused on the most critical challenges in the FM community.

### **Financial Management Workforce**

**53. Is the DOD financial management workforce properly sized, in your view?**

In my view, while the Department of Defense (DoD) has a highly capable financial management workforce, its sizing must be continuously reassessed to align with evolving mission demands, technological advancements, and increased expectations for speed, agility, and data-driven decision-making. Approximately 55,000 DoD Financial Managers maintain accountability for DoD's resourcing and budgeting efforts. However, there is also an unknown number of contractors augmenting financial management functions across the Department. This was highlighted in GAO Audit 24-105286, DoD Financial Management: Action Needed to Enhance Workforce Planning.

We must ensure the FM workforce (military, civilian, and contractor) is right-sized and equipped with the appropriate knowledge, skills, and abilities to manage the Department's budget and provide the financial stewardship needed to support the national security objectives of the United States.

**54. Does the DOD financial management workforce have the appropriate capabilities, and are those capabilities properly distributed, in your view?**

The Department of Defense (DoD) financial management (FM) workforce possesses many of the necessary capabilities, but a full understanding of how those capabilities are distributed—particularly across military, civilian, and contractor personnel—remains incomplete. GAO Audit 24-105286 highlighted this gap, recommending that DoD identify the specific functions performed by contractors supporting the FM workforce to better inform future competency and capability assessments. If confirmed, I intend to further review the issues outlined in the GAO report and will work to ensure that efforts to strengthen the FM workforce are coordinated and data-driven.

**55. What else would you do, if confirmed, to improve the capacity and capability of the financial management workforce? In particular, how would you increase the data literacy and data analytics capability of the financial management workforce in terms of the availability of training, the availability to more and better data, and the availability of new tools?**

In line with the Secretary of Defense’s June 16, 2025, memorandum titled “Achieving a 2028 Unmodified Financial Statement Audit Opinion,” I am committed, if confirmed, to ensuring that financial managers across the Department fully adopt Advana as the primary platform for financial data and analysis. I will make Advana training a top priority, so that our workforce is well equipped to support the financial statement audit with precision, confidence, and timeliness.

We will prepare every financial manager to use Advana effectively, enabling them to generate data driven insights that power smart decisions and accurate, timely financial reporting. To reinforce this capability, OUSD(C) recently launched a Data Analytics Graduate Certificate in partnership with the Naval Postgraduate School for an initial 40 person FM cohort. The Department of the Navy is also offering access to this program for its financial managers. If confirmed, I will support funding as many cohorts as needed and ensure that the curriculum includes access to live Advana data so graduates can immediately apply their skills in real operational environments.

Beyond cohort-based learning, I will expand access to flexible training solutions including web based and virtual instructor led courses to ensure that financial professionals across the Department have access to meaningful, practical development opportunities. These efforts must directly translate to improved performance in the field. Additionally, I will advocate for the integration of advanced data analytics coursework into the statutorily mandated DoD Financial Management Certification Program. As the Department becomes increasingly reliant on real time data and analytical insights, our certification framework must evolve to match. Embedding data literacy, visualization, and analytics supported by hands on training

in platforms like Advana will prepare our workforce not only to meet compliance standards, but to lead in driving financial innovation and operational excellence.

To guide and sustain these efforts, I will rely on our Financial Management Functional Community Managers to identify best in class training programs and evolving skill demands. Together, we will cultivate a workforce that is not only audit ready but mission ready—resilient, informed, and capable of delivering the sound financial stewardship the Department and the nation expect.

**56. How do compensation packages for the DOD financial management workforce compare to private sector counterparts? Should financial management workforce compensation be adjusted to match private sector compensation levels, in your view?**

One may conclude from the Congressional Budget Report, “Comparing the Compensation of Federal and Private-Sector Employees in 2022” that salaries of federal workers often lag behind industry. In reality, on average the total compensation package including benefits result in higher compensation on average for federal workers. However, a distinction for the financial management community is the need for certified public accountants as we march toward a 2028 clean audit opinion. Higher degrees often equate to lower than industry total compensation for those Americans choosing federal service. While compensation comparisons between federal service and industry vary with education level, job role, and pay system, the call to service is often driven by reliable promotions, stability and mission-driven work for our financial managers. If confirmed, I will give priority to retention, recruitment, development, and training.

**57. Is DOD prepared to sustain requisite capacity and capability during the impending financial management workforce “bathtub”—a descriptor often used to graphically illustrate the impending potential loss of financial management workforce expertise due to the retirement of large numbers of baby boomers and the lack of experienced people to fill the vacancies?**

The “bathtub” effect is a well-known and enduring concern in the financial management career field—one that reflects the potential loss of institutional knowledge as large segments of the workforce retire, without a sufficient bench of experienced professionals ready to step in. If confirmed, I will ensure our Financial Management Functional Community continues to proactively monitor workforce trends and implement targeted strategic workforce planning initiatives to address this challenge.

These efforts will be grounded in robust data and performance metrics, ensuring we can accurately forecast workforce needs, support succession planning, and tailor recruitment, retention, and upskilling efforts to sustain the Department’s capacity and capability. Strengthening our talent pipeline across military, civilian, and contractor



personnel will be critical to delivering reliable financial stewardship in support of our national security mission.

## **Defense Agencies**

### **Defense Contract Audit Agency (DCAA)**

**58. What have been some of the successes, especially in terms of savings to DOD and the taxpayer, from the work of DCAA?**

Year over year, DCAA returns funds to the DoD as a result of its audits and advisory services. In FY24, DCAA's audits returned \$5.1 billion. For the relatively low cost of operating DCAA, about \$700 million last year, the DCAA returned \$7 to the DoD for every dollar allocated to DCAA. In addition to savings, DCAA audits also serve to deter and identify indicators of fraud, waste, and abuse in the contracting process, keeping contractors in compliance.

**59. If confirmed, what steps would you take to improve DCAA's ability to execute its designated missions?**

DCAA is an important advisor as the Department looks to reform and improve the acquisition process. I am aware that DCAA is proactively assisting with the review of the FAR (Federal Acquisition Regulation) and assisting with DoD's FIAR efforts. It is vital that DCAA continue to be involved in discussions on reform proposals to provide input from DCAA's unique lens into defense contractor and contracting processes. This involvement helps ensure reforms can be supported by audit procedures or if necessary, audit processes can be proactively tailored to support reforms.

**60. If confirmed, what new investments in technology, training, and workforce would you recommend to improve the effectiveness and efficiency of DCAA?**

DCAA would benefit most from increases in its workforce. While DCAA is working to bring technological improvements and efficiencies to the audit process and is analyzing its audit programs, hiring additional staff would be beneficial to both defense contractors and contracting professionals. These individuals would be a mix of auditors, data scientists, and IT professionals who would focus on technology-based audit process improvements and have the necessary technical background to more fully develop technology-based solutions, which would increase audit efficiency and effectiveness.

## **DFAS**

**The Defense Finance and Accounting Service (DFAS) was established to consolidate finance and accounting functions previously performed by the Military Services.**

**61. If confirmed, what steps would you take to improve DFAS's ability to execute its designated missions?**

If confirmed, I would enable an environment in which DFAS could continue to drive standardization across the Department. I will review DFAS's ongoing work with the components to address the issues that drive the need for manual input and error correction at the functional source. Standardization in the data delivered to DFAS is recognized as a critical component of the Department's ability to automate its financial reporting and improve its audit position.

**62. If confirmed, what new investments in technology, training, and workforce would you recommend to improve the effectiveness and efficiency of DFAS?**

DFAS has leaned forward and invested in advanced technology and upskilling the workforce in data analytics, robotics automation, and AI. If confirmed, I would work with DFAS leadership, and consult with DFAS customers across the Department, to review what opportunities exist to improve the effectiveness and efficiency of the organization. Amplified use of data analytics and technology tools such as robotics and AI to increase automation of transaction processing and the delivery of business insights are some potential areas to consider to effectively manage the Department's resources.

**63. If confirmed, how would you ensure that as new automation and productivity tools are adopted by DFAS, that commensurate training and workforce development opportunities are provided to the workforce so that DFAS employees have reskilling and upskilling opportunities?**

If confirmed, I would consult with DFAS leadership and customers to identify automation opportunities. I understand DFAS has AI, RPA, and Data Science programs with reskilling/upskilling components. I would delve into these programs and their potential for broader departmental application. DFAS's tested training model includes an interactive playbook and AI-based skills assessments in AI, RPA, and Data Science. Skills gained through this model have been leveraged to advance Advana data pipelines, detect and prevent fraud in People Pay, and support the audit. By investing in people and providing advanced tools and training, I would build an agile and enduring financial management workforce ready to meet future demands.

**Working Capital Funds**

**More than two decades ago, DOD created several working capital funds as part of an effort to streamline defense business processes.**

**64. What do you perceive to be the value of working capital funds?**

The primary value of Working Capital Funds (WCFs) is cost transparency and efficiency. WCFs were established by Congress to more effectively control and account for the cost of programs and work performed in the DoD. This transparency brings customers and service providers together, resulting in downward pressure on costs.

**65. If confirmed, would you consider any reforms to, or expansion of, existing working capital funds?**

Yes, I would consider reforms that provide value to the Department and are aligned with applicable laws. I would also continue to evaluate existing working capital funds for expansion if new business operations fit optimal criteria for inclusion.

**66. Are there other defense business operations that would benefit from the creation of a new working capital fund to promote operational efficiency or cost savings?**

As DUSD(C), I will support the Comptroller mission to continuously evaluate defense business operations for working capital fund suitability. This evaluation will continue to be guided by four key criteria:

- 1) Clear identification of outputs that relate to products or services provided by the business to customers
- 2) Establishment of a cost accounting system to collect costs of producing outputs
- 3) Identification of customers so that resources can be aligned with the requirements; and
- 4) Evaluation of buyer-seller advantages and disadvantages to include assessment of the customers' ability to influence cost by changing demand

**Reprogramming**

**67. Do you commit that, if confirmed, you would follow the well-established precedent of waiting for "4-way" congressional approval before transferring funds between appropriations accounts or reprogramming funding above the threshold established in enacted appropriations bills?**

Yes. If confirmed, I commit to obtaining congressional approval for certain reprogramming actions where required by law. I recognize the importance of maintaining transparency and trust with Congress in executing the Department's budget. I also recognize that sometimes DoD may have emergent budgetary needs that must be addressed urgently, and I hope you will work with us on those, too.

**68. What is your view of the efficacy of the current transfer and reprogramming process?**

The current transfer and reprogramming process plays a critical role in ensuring transparency, accountability, and congressional oversight in executing the DoD budget with a structured process that enables the DoD to respond to emerging requirements while respecting fiscal law principles. That said, I recognize that the process can be time-consuming and sometimes impact the Department's agility in addressing urgent operational needs. If confirmed, I would work with Congress, OMB, and internal stakeholders to explore opportunities for streamlining the process where appropriate, while preserving the essential oversight functions that underpin trust between the Department and Congress.

**69. Do the dollar thresholds associated with the reprogramming process remain appropriate in the current day? Please explain your answer.**

As highlighted in the Commission on PPBE Reform's Final Report, current reprogramming thresholds limit the Department's ability to shift resources in response to emerging operational needs, technological breakthroughs, or global threats. These constraints can result in missed opportunities, delayed capability delivery, and inefficient use of taxpayer dollars. The Commission recommended updating below-threshold values commensurate with historic authority and current needs to provide greater agility while maintaining transparency and congressional oversight. If confirmed, I will actively work with Congress, OMB, and Department stakeholders to assess whether current thresholds remain appropriate or if adjustments are needed to better align with today's fiscal realities, while preserving the integrity of the oversight process.

**70. In your view, how might the reprogramming process be improved to meet DOD's need for flexibility, while maintaining trust and transparency with Congress?**

The reprogramming process is essential for ensuring that the DoD is able to adapt to evolving mission requirements and emerging threats, while preserving congressional oversight roles within the Department. To improve this process, I believe we can explore ways to enhance communication and transparency with congressional committees, such as earlier engagement on emerging priorities and more frequent discussions on execution. Additionally, leveraging modern data analytics and digital tools could streamline internal reviews and reduce administrative delays. If confirmed, I will work closely with Congress and other DoD stakeholders to identify reforms that preserve trust and oversight while enabling the Department to respond more swiftly to urgent needs.

### **Congressional Oversight**

**In order to exercise legislative and oversight responsibilities, it is important that this committee, its subcommittees, and other appropriate committees of Congress receive timely testimony, briefings, reports, records—including documents and electronic communications, and other information from the executive branch.**

**71. Do you agree, without qualification, if confirmed, and on request, to appear and testify before this committee, its subcommittees, and other appropriate committees of Congress? Please answer with a simple yes or no.**

Yes.

**72. Do you agree, without qualification, if confirmed, to provide this committee, its subcommittees, other appropriate committees of Congress, and their respective staffs such witnesses and briefers, briefings, reports, records—including documents and electronic communications, and other information, as may be requested of you, and to do so in a timely manner? Please answer with a simple yes or no.**

Yes.

**73. Do you agree, without qualification, if confirmed, to consult with this committee, its subcommittees, other appropriate committees of Congress, and their respective staffs, regarding your basis for any delay or denial in providing testimony, briefings, reports, records—including documents and electronic communications, and other information requested of you? Please answer with a simple yes or no.**

Yes.

**74. Do you agree, without qualification, if confirmed, to keep this committee, its subcommittees, other appropriate committees of Congress, and their respective staffs apprised of new information that materially impacts the accuracy of testimony, briefings, reports, records—including documents and electronic communications, and other information you or your organization previously provided? Please answer with a simple yes or no.**

Yes.

**75. Do you agree, without qualification, if confirmed, and on request, to provide this committee and its subcommittees with records and other information within their oversight jurisdiction, even absent a formal Committee request? Please answer with a simple yes or no.**

Yes.

**76. Do you agree, without qualification, if confirmed, to respond timely to letters to, and/or inquiries and other requests of you or your organization from individual Senators who are members of this committee? Please answer with a simple yes or no.**

Yes.

- 77. Do you agree, without qualification, if confirmed, to ensure that you and other members of your organization protect from retaliation any military member, federal employee, or contractor employee who testifies before, or communicates with this committee, its subcommittees, and any other appropriate committee of Congress? Please answer with a simple yes or no.**

Yes.