



INSPECTOR GENERAL

U.S. Department of Defense

FISCAL YEAR 2019

OVERSIGHT PLAN



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

Mission

*To detect and deter fraud, waste, and abuse
in Department of Defense programs and operations;
Promote the economy, efficiency, and effectiveness of the DoD; and
Help ensure ethical conduct throughout the DoD*

Vision

*Engaged oversight professionals dedicated
to improving the DoD*



For more information about whistleblower protection, please see the inside back cover.



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500**



October 15, 2018

I am pleased to present the FY 2019 Oversight Plan for the Department of Defense Office of the Inspector General (DoD OIG).

The Oversight Plan describes our planned oversight projects, linked with one or more of the top management and performance challenges facing the DoD. In this document, we briefly describe the top management and performance challenges facing the DoD and discuss the oversight projects we intend to conduct that relate to each of those challenges.

At the end of this Oversight Plan, we provide an appendix (Appendix 1) of all projects by responsible office.

The top 10 DoD management and performance challenges are not listed in order of importance or by magnitude of the challenge. All are critically important management challenges facing the DoD. As reflected in this document, the top DoD management and performance challenges are:

1. Implementing DoD Reform Initiatives
2. Countering China, Russia, Iran, and North Korea
3. Countering Global Terrorism
4. Financial Management: Implementing Timely and Effective Actions to Address Financial Management Weaknesses Identified During the First DoD-Wide Financial Statement Audit
5. Improving Cybersecurity and Cyber Capabilities
6. Ensuring Ethical Conduct
7. Enhancing Space-Based Operations, Missile Detection and Response, and Nuclear Deterrence
8. Improving Readiness Throughout the DoD
9. Acquisition and Contract Management: Ensuring that the DoD Gets What It Pays For On Time, at a Fair Price, and With the Right Capabilities
10. Providing Comprehensive and Cost-Effective Health Care

The projects in this plan are designed to help fulfill our critically important mission to detect and deter waste, fraud, and abuse in DoD programs and operations; improve the efficiency and effectiveness of the DoD; and help ensure ethical conduct throughout the DoD.

Glenn A. Fine
Principal Deputy Inspector General
Performing the Duties of Inspector General



Marines prepare to use a CH-53E Super Stallion helicopter to move an M777 howitzer to its firing position during a training exercise at Marine Corps Air Ground Combat Center Twentynine Palms, California. (U.S. Marine Corps photo)



Oversight Plan

FISCAL YEAR 2019

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The USS Dewey transits the Pacific Ocean while underway in the U.S. 3rd Fleet area of operations, July 19, 2018. (U.S. Navy photo)

Introduction

The Department of Defense Office of the Inspector General (DoD OIG) prioritizes its oversight efforts to ensure projects are timely, relevant, and responsive to the strategic environment in which the DoD operates. The FY 2019 Oversight Plan addresses statutory mandates, congressional and DoD leadership concerns, and significant vulnerabilities and risks across the DoD.

One of the key ways the DoD OIG identifies vulnerabilities and risks is through the development of the DoD's Top Management and Performance Challenges Facing the DoD. This annual report is required by the Reports Consolidation Act of 2000, which mandates that each Inspector General prepare an annual statement that summarizes what the Inspector General considers to be the "most serious management and performance challenges facing the agency." The DoD OIG's report was published as part of the DoD Agency Financial Statement on November 15, 2018, and is a forward-looking document that identifies risks for the DoD for FY 2019 and beyond.

When determining specific oversight projects to perform, the DoD OIG carefully considered the DoD OIG-identified management and performance challenges facing the DoD, DoD strategic goals, DoD OIG resourcing requirements, and potential benefit to the DoD of the project being considered.

While developing the management challenges and the oversight plan, the DoD OIG:

- reviewed strategic documents, such as the 2018 National Defense Strategy, the DoD FY 2019 Budget, and the National Defense Business Operations Plan;
- reviewed the Government Accountability Office high-risk areas, other organizations' oversight reporting, and information gathered during audit and investigative efforts;
- conducted outreach with Department leadership in financial management, acquisition, procurement, health care, cybersecurity, and military operations; and
- sought feedback from congressional representatives.

The oversight plan is organized by management challenge. Each chapter contains a brief description of the challenge facing the DoD, followed by a listing of the oversight projects that directly align to the challenge. For each planned project, we provide a title for the project and a brief summary of the objective of the planned project. Because most DoD OIG projects are aligned



against more than one management challenge, a primary management challenge was identified. Each project is only listed once, under the primary challenge.

In addition, there are two appendixes in this document. The first is a list of the planned oversight projects for FY 2019, the challenge with which each is aligned, the objective of the project, and a reference to the page in this document where the project is discussed.

The second appendix lists the planned projects for FY 2019 that align to the DoD Reform Initiatives Management Challenge (Chapter 1), because over 65 percent of the projects in the DoD OIG Oversight Plan are related to the DoD's reform initiatives in addition to other management challenges.

In addition to the planned oversight work outlined in this document, the DoD OIG conducts a variety of other oversight activities that seek to improve DoD program efficiency and effectiveness; detect and deter waste, fraud, and abuse; and ensure statutory compliance. However, due to the nature of these activities, they are not identified as planned oversight projects in this document.

These activities include the DoD Hotline; DoD OIG senior official investigations, whistleblower reprisal investigations, and fraud awareness briefings; whistleblower reprisal protection education; DoD policy development; processing of contractor disclosures; and investigation of criminal allegations related to DoD programs and operations.

The DoD OIG's planning process is dynamic, allowing adaptability to respond to emerging requirements throughout the fiscal year. While the plan is only published once a year, the DoD OIG views oversight planning as an ongoing process. We are constantly reassessing this plan, adding new projects when necessary and removing others.

The following section discusses the DoD OIG's planned oversight work in support of DoD reform initiatives.



U.S. Army Staff Sgt. Christopher Doyle, 25th Infantry Division, prepares to move his squad forward during a combined arms live-fire exercise at Schofield Barracks, Hawaii, August 3, 2018 (U.S. Army photo)



A U.S. Navy Aircrewman rides in an MH-60S Seahawk helicopter during composite training unit exercise (COMPTUEX) in the Pacific Ocean. (U.S. Navy photo)

Challenge 1: Implementing DoD Reform Initiatives



The 2019 National Defense Strategy articulates the Secretary of Defense's vision and guidance to reform the Department of Defense for greater performance and affordability. The strategy states that the DoD must "transition to a culture of performance where results and accountability matter." It also directs the DoD to put into place a management system that ensures effective stewardship of taxpayer resources. As outlined in the National Defense Strategy, the reform line of effort demands budget discipline and affordability; a streamlined approach to developing and fielding new systems; rapid integration of new capabilities; a healthy and secure national security innovation base; and strong international partnerships and agreements that protect U.S. investments in military capabilities abroad.

Developing and implementing these reforms will be especially challenging because of the size of the DoD and the complex nature of its structure. Organizational change takes time, and cultural resistance to change has historically impeded the implementation of corrective actions to improve the DoD's financial, infrastructure, inventory, and acquisition systems. Particularly difficult are those initiatives that require the development and use of common systems and processes across military service and organizational boundaries. In such cases, political appointments and rotating military leadership can shift goals and priorities, which can affect reform momentum. The DoD must set clear expectations for reform goals so that they are well understood by the Military Services, and measurement towards those goals must be consistent and transparent.

In addition to the reform initiatives identified by the DoD, there are also many open DoD OIG recommendations from prior oversight projects that also need to be addressed by the DoD. Effective oversight and the timely implementation of DoD OIG recommendations is necessary to support business and process reform and enhance lethality through the efficient use of resources.

To monitor DoD progress in addressing this challenge in FY 2019, the DoD OIG plans to conduct audits and evaluations related to financial management, acquisition and contract management, cybersecurity, host nation agreements, and health care management. Due to the nature of the DoD OIG's mission, over 65 percent of the projects outlined in the DoD OIG's FY 2019 Oversight Plan directly support the DoD's reform initiatives and are also aligned to other management challenges discussed in the oversight plan. Consequently, rather than listing all of the oversight projects that relate to the DoD's reform initiatives in one chapter, they are discussed under the subsequent management challenges and have also been listed in Appendix 2 of this document. Appendix 2 also cross-references the primary management challenge each project addresses.



U.S. Army paratroopers jump from an Air Force C-17 Globemaster III with the 517th Airlift Squadron during airborne training over Malemute drop zone, Joint Base Elmendorf-Richardson, Alaska, January 9, 2018. (U.S. Army photo)

Challenge 2: Countering China, Russia, Iran, and North Korea



The United States and the DoD face formidable challenges in countering the individual and collective threats presented by near-peer competitor states, China and Russia, as well as the rogue regimes of Iran and North Korea. Each is modernizing its weapons systems and pursuing various technological advances—including existing or emerging nuclear capabilities, cyber attacks, and weapons of mass destruction.

Balancing and prioritizing U.S. military forces to deter or engage revisionist powers and rogue regimes will continue to be a strategic challenge for the Department. To counter the threats these four states present, the DoD must use its resources judiciously to develop a joint force capable of directly countering any one nation militarily, while maintaining the capacity to simultaneously deter opportunistic actors. It is important that the Department maintain its technological and lethal edge over these competitors, safeguard U.S. military technologies, and maintain strong, cooperative military alliances to quell regional disturbances.

To monitor DoD progress in addressing this challenge in FY 2019, the DoD OIG plans to conduct audits of anti-submarine warfare training, artificial intelligence applications, strategic sustainment capabilities, critical munition inventories, and other areas relating to this challenge. The following section discusses nine oversight projects the DoD OIG intends to conduct that relate to countering strategic challenges from revisionist powers and rogue states.

OVERSIGHT PROJECTS

Audit of Military Ocean Terminal Concord Operations

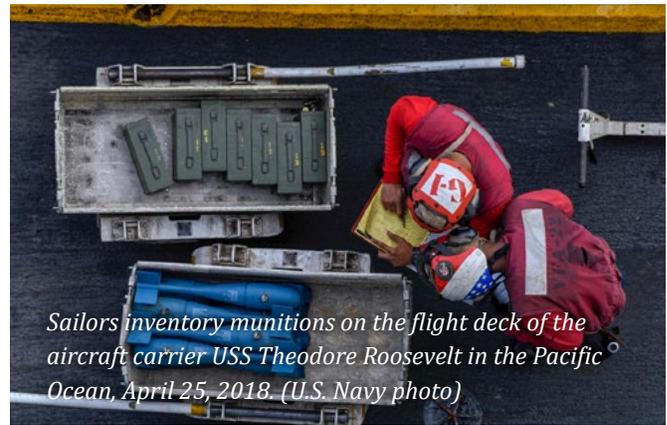
Determine whether terminal and distribution service capabilities at the Military Ocean Terminal Concord, California, will meet DoD mission requirements once repair projects are complete. The Military Ocean Terminal Concord is the primary port used to transport joint munitions through the west coast of the United States and supports the ammunition requirements of the U.S. Indo-Pacific Command.

Audit of Anti-Submarine Warfare Training and Readiness

Determine whether the Navy has provided adequate training for Anti-Submarine Warfare operations in the U.S. Seventh Fleet area of responsibility, which supports the Indo-Asia Pacific Region.

Audit of U.S. Transportation Command Cargo Scheduling Effectiveness

Determine whether DoD Military Components' airlift and sealift cargo movements through U.S. Transportation Command met established deployment timeframes.



Sailors inventory munitions on the flight deck of the aircraft carrier USS Theodore Roosevelt in the Pacific Ocean, April 25, 2018. (U.S. Navy photo)

Audit of Security Controls at Aerial Ports of Debarkation in Europe

Determine whether the DoD has adequate controls over the security and handling of protected cargo, such as controlled, pilferable, or sensitive cargo, at the Aerial Ports of Debarkation in the U.S. European Command area of responsibility.

Audit of the U.S. European Command Critical Munitions Inventory

Determine whether the U.S. European Command has a sufficient critical munitions inventory to support operation plan requirements. Critical munitions are precision-guided munitions and other ordnance with limited inventories essential to targeting in the operation plan.



Marines maneuver to secure a notional enemy position during a live-fire training at Pohakuloa Training Area, Hawaii, as part of Rim of the Pacific exercise, July 13 2018. (U.S. Marine Corps photo)

Evaluation of the Algorithmic Warfare Cross-Functional Team (Project Maven)

Determine whether DoD Components have developed oversight and control mechanisms for the integration of artificial intelligence technology into intelligence collection platforms. One of the objectives of Project Maven is to reduce the burden on human analysts when processing raw data so that they can apply resources to exploiting actionable intelligence.

Audit of Host Nation Support in the U.S. European Command

Determine whether the logistical support provided to U.S. forces through international agreements meets the requirements of the combatant command.

Evaluation of the European Deterrence Initiative

Determine the extent to which the European Deterrence Initiative has improved U.S. responsiveness, interoperability, and sustainability through increased presence and prepositioning of U.S. military equipment and supplies. The European Deterrence Initiative is a program to improve readiness, responsiveness, and lethality of U.S. forces in Europe in order to strengthen deterrence posture and defense capabilities against Russia.

Evaluation of the Defense Cover Office Cover Support Activities that Protect DoD Sensitive Missions

Determine whether the Defense Cover Office is providing cover support to DoD Components according to DoD policy.



Marines with 1st Marine Division, fire an M777 Howitzer at known targets during training at Mount Bundy Training Area, Northern Territory, Australia. (U.S. Marine Corps photo)

Challenge 3: Countering Global Terrorism

The 2017 National Security Strategy states that terrorism—particularly violent attacks by al Qaeda, the Islamic State of Iraq and Syria (ISIS), and their affiliated groups—remains a persistent, worldwide threat. Violent Extremist Organizations are currently attempting to undermine transregional security in the Middle East, South Asia, Southeast Asia, Africa, and Europe, with threats that cross multiple domains, including air, land, maritime, and cyberspace. These groups employ terror tactics designed to propagate extremist ideologies, recruit and incite violence, and pursue political objectives.

The DoD continues to experience significant challenges as it seeks to counter evolving terrorist threats while concurrently addressing threats from revisionist powers such as Russia and China. The DoD must balance these priorities, which may result in increased DoD reliance on the support of partner coalitions to counter terrorism. To ensure effective use of coalitions and partnerships, the DoD must skillfully manage its deployed assets and regularly coordinate with other governmental agencies and international partners that can offer expertise and resources.

The DoD Inspector General, pursuant to requirements in the Inspector General Act of 1978, has been designated as the Lead Inspector General for six overseas contingency operations in the Middle East, Africa, and Southeast Asia. The Lead Inspector General, along with the Inspectors General from the Department of State and the U.S. Agency for International Development, is required to work jointly to ensure effective oversight of U.S. Government activities related to overseas contingency operations, and to issue quarterly reports on the status of each overseas contingency operation.

To monitor DoD progress in addressing this challenge in FY 2019, the DoD OIG plans to execute multiple counterterrorism projects related to Operation Inherent Resolve, Operation Freedom's Sentinel, and other counterterrorism overseas contingency operations. These include oversight of security cooperation activities, military information support operations, intelligence activities, and logistical host nation support, among others. The following section discusses nine oversight projects the DoD OIG intends to conduct that relate to countering global terrorism.



OVERSIGHT PROJECTS

Audit of the Army Security Force Assistance Brigades

Determine whether the Army Security Forces Assistance Brigades performed security cooperation activities, including train, advise, and assist for foreign security forces in accordance with combatant commander requirements.

Audit of Military Information Support Operations in Support of U.S. Africa Command Operations

Determine whether U.S. Africa Command personnel planned and executed Military Information Support Operations to degrade the enemy's relative combat power, reduce civilian interference, minimize collateral damage, and maximize the local population's support for operations. Military Information Support Operations are planned operations that allow the military to convey selected information to foreign audiences designed to disrupt terrorist activities by influencing attitudes, perceptions, and objective reasoning.



A Marine Corps explosive ordnance disposal technician supporting Operation Inherent Resolve talks to partnered forces. (U.S. Army photo)

Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip the Afghan Tactical Air Coordinators

Determine whether U.S. and Coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration objectives identified in Operation Freedom's Sentinel campaign plans.



Soldiers during an air assault training mission on Marine Corps Base Hawaii, Kaneohe, Hawaii. (U.S. Army photo)



Master Sgt. Andrew Ensman, Train, Advise and Assist Command – Air loadmaster advisor, discusses the high velocity ballistic airdrop mission with Lt. Col. Samuel McIntyre, TAAC-Air pilot advisor, Maj. Gen. Barre Seguin, Deputy Commander-Air for U.S. Forces–Afghanistan, and an Afghan Air Force loadmaster, September 26, 2018, Kabul, Afghanistan. (U.S. Air Force photo)

Coalition Joint Task Force–Operation Inherent Resolve Efforts to Advise and Assist the Iraqi Ministry of Defense

Determine whether the efforts of Coalition Joint Task Force–Operation Inherent Resolve and the Office of Security Assistance-Iraq to advise and assist the Iraqi Ministry of Defense meet Operation Inherent Resolve campaign objectives.

Evaluation of Operation Freedom Sentinel's Force Protection Screening and Biometric Operations

Determine whether U.S. Forces–Afghanistan is effectively conducting counterintelligence screening and vetting of security partners, local nationals, and third country nationals to support force protection.

Evaluation of the Combined Joint Task Force–Operation Inherent Resolve Human Intelligence Activities as Operation Inherent Resolve Transitions to Phase IV (Stability) Operations

This objective is designated as For Official Use Only and cannot be discussed in this unclassified document.

Audit of the DoD's Management of Counter-Islamic State of Iraq and Syria Train and Equip Fund for Syria

Determine whether the DoD secured and accounted for equipment provided to Syria through the Counter-Islamic State of Iraq and Syria Train and Equip Fund while in U.S. control and up to the point of divestiture.

Evaluation of the Process for Determining U.S. Africa Command Intelligence Priorities Related to the Special Operations Command Africa Counterterrorism Mission

This objective is designated as For Official Use Only and cannot be discussed in this unclassified document.

Evaluation of U.S. Central Command Combined Air Operations Center Targeting Processes and Reporting Procedures

This objective is designated as For Official Use Only and cannot be discussed in this unclassified document.



U.S. Air Force Master Sgt. Michael Duchesne Jr., 353rd Special Operations Group financial analysis section chief reviews numbers in the accounting system during end of year close out. (U.S. Air Force photo)

Challenge 4: Financial Management: Implementing Timely and Effective Actions to Address Financial Management Weaknesses Identified During the First DoD-Wide Financial Statement Audit

A key component of the 2018 National Defense Strategy signed by Secretary of Defense Mattis is budget discipline and affordability of a more lethal Joint Force. In addition, as stated by Under Secretary of Defense (Comptroller)/Chief Financial Officer David Norquist, it is important that Congress and the American people have confidence in the DoD's management of every taxpayer dollar.

This year, the DoD underwent a full financial statement audit for the first time. The 2014 National Defense Authorization Act required the DoD to assert audit readiness and undergo its first full financial statement audit no later than FY 2018. Financial statement audits not only determine the accuracy of financial records, they provide actionable feedback on weaknesses and inefficiencies in the DoD financial management processes.

The DoD received a disclaimer of opinion on the FY 2018 financial statement audit, which was not a surprise. To obtain a clean audit opinion and improve its business processes, which go hand in hand, the DoD must continue to implement recommendations that address a wide range of financial management and information technology issues. The DoD's financial management challenges involve a complex array of issues, including maintaining a valid universe of transactions, operating with many decentralized and noncompliant information technology systems, and accurately documenting business processes. Providing actionable feedback on these complex issues through the financial statement audits will allow the DoD to develop corrective actions to address the weaknesses and inefficiencies in the DoD financial management processes. Correcting the weaknesses and inefficiencies in the DoD financial management process can result in more efficient operations, better decision making, and better use of the significant budget provided to the DoD.

In FY 2019, the DoD OIG will complete or oversee the completion of 21 financial statement audits, including the audit of the FY 2019 and FY 2018 Agency-Wide Basic Financial Statements. The DoD OIG will also oversee the completion of multiple attestation engagements in support of the financial statement audits. Upon completion of the financial statement audits, the DoD OIG will produce a separate document summarizing the overall findings of the 21 financial statement audits, and provide an assessment of actions the DoD should take to address the findings. The following section discusses oversight projects the DoD OIG intends to conduct in FY 2019 that relate to this management challenge.



OVERSIGHT PROJECTS

Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers Civil Works Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the U.S. Army Corps of Engineers, Civil Works, Basic Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers' Sub-Allotted Funds Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the U.S. Army Corps of Engineers' Sub-Allotted Funds Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 Department of the Army General Fund Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Army General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the General Fund Enterprise Business System

Provide oversight to determine whether the Independent Public Accounting firm complied with applicable attestation standards and generally accepted government auditing procedures while performing the Statement of Attestation Engagement No. 18, System and Organization Controls examination of the Army's General Fund Enterprise Business System.

Contract Oversight of the FY 2019 Defense Information Systems Agency General Fund Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Defense Information Systems Agency General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 Defense Information Systems Agency Working Capital Fund Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Defense Information Systems Agency Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Followup Audit on the Army's General Fund Enterprise Business System Acquire-to-Retire and Budget-to-Report End-to-End Business Processes

Determine whether the Army implemented corrective actions in response to seven open recommendations in Report No. DODIG-2013-130, "Army Needs to Improve Controls and Audit Trails for the General Fund Enterprise Business System Acquire-to-Retire Business Process," September 13, 2013, and three open recommendations in Report No. DODIG-2014-090, "Improvements Needed in the General Fund Enterprise Business System Budget-to-Report Business Process," July 2, 2014.

Contract Oversight of the Audit of the FY 2019 Defense Health Program Enterprise General Fund Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Defense Health Program Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the

Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 DoD Medicare-Eligible Retiree Health Care Fund Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 Defense Health Agency Contract Resource Management Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Defense Health Agency Contract Resource Management Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2019 Department of the Army Working Capital Fund Basic Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Army Working Capital Fund Basic Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Attestation Review of the DoD Counterdrug Program FY 2018 Obligations

Conduct a review to attest whether the funds DoD obligated for the National Drug Control Program in FY 2018 are reported, in all material respects, in conformity with the Office of National Drug Control Policy Circular "Accounting of Drug Control Funding and Performance Summary," January 18, 2013.

Contract Oversight of the Audit of the FY 2019 United States Air Force General Fund Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the United States Air Force General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 United States Air Force Working Capital Fund Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the United States Air Force Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 U.S. Transportation Command Working Capital Fund Financial Statements Audit

Provide oversight of an Independent Public Accounting firm's audit of the U.S. Transportation Command Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Attestation Review of the DoD Counterdrug Program FY 2018 Performance Summary Report

Conduct a review to attest whether the FY 2019 DoD Performance Summary Report is presented, in all material respects, in conformity with the Office of National Drug Control Policy Circular "Accounting of Drug Control Funding and Performance Summary," January 18, 2013.

Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of Controls of the System Supporting the Delivery of Munitions Inventory Management

Provide oversight to determine whether the Independent Public Accounting firm complied with applicable attestation standards and generally accepted government auditing procedures while performing the Statement of Attestation Engagement No. 18, System and Organization Controls examination of the System Supporting the Delivery of Munitions Inventory Management Services.

Audit of the Defense Health Agency Improper Payments Reporting

Determine whether the Defense Health Agency reported complete and accurate improper payment estimates for the Military Health Benefits program in the FY 2018 Agency Financial Report.

Audit of the DoD FY 2018 Compliance With Improper Payments Elimination and Recovery Act Requirements

Determine whether the DoD complied with Public Law No. 107-300, Improper Payments Information Act of 2002, November 26, 2002, as amended by Public Law 111-204, "Improper Payments Elimination and Recovery Act of 2010, July 22, 2010", and Public Law 112-248, "Improper Payments Elimination and Recovery Act of 2012, January 10, 2012", in its FY 2018 reporting of improper payments.

Audit of DoD Compliance with the Digital Accountability and Transparency Act of 2014

Determine whether DoD data submitted for publication on USASpending.gov is complete, timely, and accurate; and whether the DoD implemented and used the Government-wide financial data standards established by the Office of Management and Budget and the Department of the Treasury as required by the Digital Accountability and Transparency Act of 2014. USASpending.gov tracks Federal spending to ensure taxpayers can see how their money is being used in communities across the United States.

Attestation of the Agreed-Upon Procedures for Reviewing the FY 2018 Civilian Payroll Withholding

Assist the Office of Personnel Management in assessing whether Health Benefits, Life Insurance, and Retirement contributions and withholdings, and enrollment information submitted by the Defense Finance and Accounting Service to the Office of Personnel Management for FY 2019 were reasonably accurate.

Defense Logistics Agency FY 2019 Financial Statement Audits and Attestation Engagements

Provide oversight of an Independent Public Accounting firm's audit of the Defense Logistics Agency Financial Statements for general fund, working capital fund, and transaction fund for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Audit of the DoD Closing Package Financial Statements for the Fiscal Years Ending September 30, 2019 and September 30, 2018

Determine whether the DoD Agency-Wide Financial Statements as of September 30, 2019, and September 30, 2018, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.

Contract Oversight of the FY 2019 Military Retirement Fund Financial Statements Audit

Provide oversight of an Independent Public Accounting firm's audit of the Military Retirement Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Audit of U.S Host-Tenant Agreements for Camp Lemonnier, Djibouti

Determine whether the U.S. Navy-developed and managed host-tenant agreements for agreed-upon support services provided at Camp Lemonnier, Djibouti, are reimbursed.

Audit of the DoD Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2019, and September 30, 2018

Determine whether the DoD Agency-Wide Financial Statements as of September 30, 2019, and September 30, 2018, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.

Contract Oversight of the FY 2019 Navy General Fund Financial Statements Audit

Provide oversight of an Independent Public Accounting firm's audit of the Navy General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 United States Marine Corps Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the United States Marine Corps Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 U.S. Special Operations Command Financial Statement

Provide oversight of an Independent Public Accounting firm's audit of the United States Special Operations Command Financial Statements for Fiscal Years ending September 30, 2019 and September 30, 2018 to determine if the Independent Public Accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2019 Department of the Navy Working Capital Fund Financial Statements

Provide oversight of an Independent Public Accounting firm's audit of the Navy Working Capital Fund Financial Statements for fiscal years ending September 30, 2019,

and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.

External Peer Review of the Defense Contract Audit Agency

Determine whether the quality control system for audits by the Defense Contract Audit Agency is adequate.

External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Organization

Determine whether the quality control system for the U.S. Special Operations Command Office of the Inspector General Audit Organization, for the period ending December 31, 2018, was adequate.

External Peer Review of the Naval Audit Service Special Access Program Audits

Determine whether the quality control system for the Naval Audit Service Special Access program audits was adequate.

Oversight of the FY 2019 Naval Audit Service External Peer Review

Provide oversight of the FY 2019 Naval Audit Service quality control system.

External Peer Review of the Army Internal Review Program

Determine whether the quality control system for the Army Internal Review function was adequate.



A U.S. Airman, with the 97th Communications Squadron, inserts a hard drive into a network control center retina server at Altus Air Force Base. (U.S. Air Force photo)

Challenge 5: Improving Cybersecurity and Cyber Capabilities

Cybersecurity is essential to the DoD's mission. Cybersecurity threats continue to increase as information technology systems and networks become more interconnected and malicious tools become more prevalent. According to the National Security Strategy, cyberspace offers U.S. adversaries low-cost and deniable opportunities to seriously damage or disrupt critical infrastructure, cripple U.S. businesses, weaken U.S. Government networks, and adversely affect technology that Americans rely on without ever physically crossing U.S. borders.

For the past decade, the Government Accountability Office and the DoD OIG have identified access control, configuration management, and agency-wide security management as key challenges affecting the DoD's ability to defend its systems and networks from cyberattacks and protect its sensitive and classified data.

It is critical for the DoD to ensure adequate security when acquiring, operating, and maintaining information technology, including DoD data that resides on contractor systems and networks. As the DoD continues to develop offensive and defensive cyber capabilities, it must also integrate cyberspace operations into operational command plans. To do this, the DoD must continue to build and retain a skilled cyber workforce; modernize its information technology infrastructure; support contractors in hardening their cybersecurity defenses to protect sensitive and classified data; and evolve the tactics, techniques, and technologies to defend DoD systems, networks, infrastructure, and data from external threats. It is also essential that the DoD improve user activity monitoring and other programs to reduce insider threat risks.

To assess the DoD's progress in addressing this challenge in FY 2019, the DoD OIG plans to conduct multiple oversight projects related to higher-risk cyber-security initiatives. These include reviews of cybersecurity controls over, among other things, DoD classified enclaves, cross-domain solutions, and DoD information hosted in the cloud. The DoD OIG also intends to examine cyber hygiene programs, historical cyber-related vulnerabilities in major acquisition programs and contractor networks, and review DoD mitigation strategies against insider threats.

In addition, the DoD OIG's Defense Criminal Investigative Service works with partner investigative agencies to promptly investigate cyber incidents that may be the result of criminal activity. The following section discusses 19 oversight projects the DoD OIG intends to conduct in FY 2019 that relate to cybersecurity and cyber capabilities.



OVERSIGHT PROJECTS

Audit of the Security of the DoD's Wireless Infrastructure

Determine whether DoD Components have implemented logical and access controls to protect DoD information transmitted over wireless networks.

Defense Insider Threat Management and Analysis Center Controls over the Collection, Analysis, and Dissemination of Insider Threat and Workplace Violence Information

Determine whether the Defense Insider Threat Management and Analysis Center is providing an enterprise-level capability for insider threat information integration and management, and is safeguarding sensitive insider threat information. The Defense Insider Threat Management and Analysis Center was established in 2014 and is tasked with the mission to maintain and protect a comprehensive and centralized repository of insider threat assessments, indicators, and other security-related information.

Audit of DoD Cybersecurity Operational Test and Evaluation Programs

Determine whether the Military Services are taking action to mitigate cybersecurity vulnerabilities in major DoD acquisition programs identified by Director, Operational Test and Evaluation testing. Major DoD acquisition programs are statutorily defined as programs that are estimated to require an eventual total expenditure for research, development, test, and evaluation of more than \$480 million in FY 2014 constant dollars or, for procurement, including all planned increments, of more than \$2.79 billion in FY 2014 constant dollars.

Audit of Security Controls over the DoD Intelligence Community Enclaves

Determine whether DoD Intelligence Community agencies are implementing logical and physical security controls to manage classified enclaves and protect them from insider and external threats.



Cyber-warfare specialists serving with the 175th Cyberspace Operations Group of the Maryland Air National Guard engage in weekend training. (U.S. Air Force photo)



An Airman assigned to the 175th Cyberspace Operations Group of the Maryland Air National Guard monitors live cyber attacks, at Warfield Air National Guard Base, Middle River, Maryland, June 3, 2017. (U.S. Air Force photo)

Audit of the DoD Cyber Hygiene Program

Determine whether the DoD's Cyber Hygiene Program limits unauthorized access to DoD systems and networks. Cyber hygiene is generally described as the processes, procedures, and technology used to protect information systems and devices against cybersecurity threats.

Followup Audit of DoD Red Team Testing and Command Corrective Actions

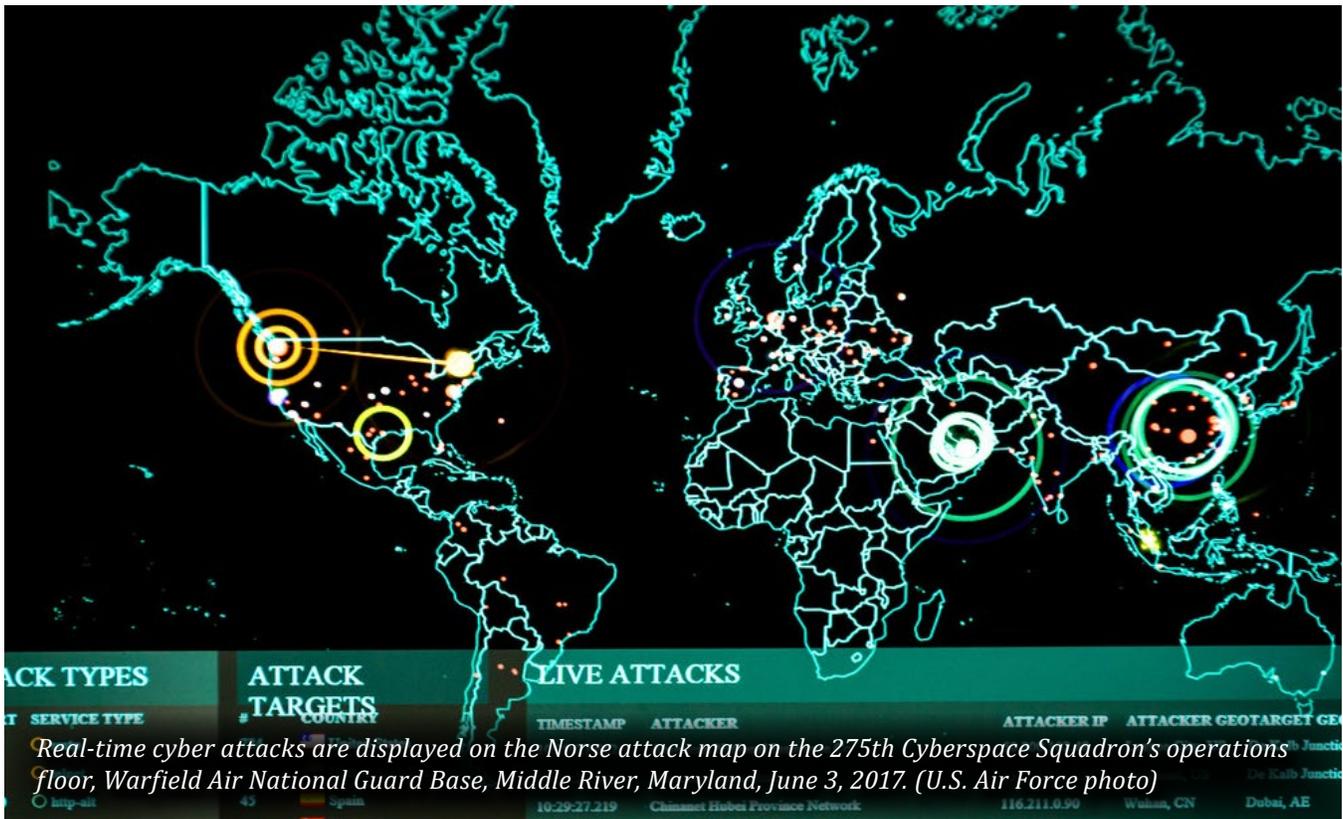
Determine whether the DoD Red Teams and the DoD Components took actions to correct problems identified in Report No. DODIG-2013-035, "Better Reporting and Certification Processes Can Improve Red Team Effectiveness," December 21, 2012. In this context, Red Teams are independent testing and assessment units that exploit vulnerabilities to identify weaknesses in the security of a system, network, or facility.

Audit of the DoD's Implementation of the Cybersecurity Information Sharing Act of 2015

Determine the extent to which select DoD Components implemented cybersecurity requirements as prescribed in the Cybersecurity Information Sharing Act of 2015.

Followup Audit on Staffing, Equipping, and Fielding the Cyber Mission Force

Determine whether U.S. Cyber Command and the Military Services implemented actions to correct problems identified in Report No. DODIG-2015-117, "U.S. Cyber Command and Military Services Need to Reassess Processes for Fielding Cyber Mission Force Teams," April 30, 2015 and Report No. DODIG-2016-026, "Combat Mission Teams and Cyber Protections Teams Lacked Adequate Capabilities and Facilities to Perform Missions," November 24, 2015, related to organizing, staffing, training, and equipping the Cyber Mission Force.



Real-time cyber attacks are displayed on the Norse attack map on the 275th Cyberspace Squadron's operations floor, Warfield Air National Guard Base, Middle River, Maryland, June 3, 2017. (U.S. Air Force photo)

Audit of the Cybersecurity of the Nuclear Command, Control and Communications System

Determine whether the Nuclear Command, Control and Communications System has cybersecurity controls to protect the U.S. nuclear systems from insider and external threats.

Audit of Cybersecurity Over the Additive Manufacturing Process

Determine whether DoD Components are securing digital additive manufacturing data and systems. Additive manufacturing, commonly known as 3D printing, is a manufacturing process in which three-dimensional design data is used to build a product in successive layers, at a fraction of the cost of traditional manufacturing.

Audit of the Development and Integration of Artificial Intelligence Technology into DoD Plans and Programs

Determine whether the DoD has implemented a strategy to resource, develop, and incorporate artificial intelligence technology into current and future DoD plans and programs. Also determine whether DoD Components implemented cybersecurity and physical security controls to protect the technology and data used in select ongoing artificial intelligence projects.

Audit of Cross Domain Solutions Cybersecurity

Determine whether DoD Components have secured Cross Domain Solutions to protect classified information and networks. Cross Domain Solutions are defined as any device that sits at the “touch point” between two networks of differing security levels and which monitors and controls the flow of information between them.

FY 2019 Annual Summary of DoD Cybersecurity Reports and Testimonies

Summarize cybersecurity reports issued and testimonies given by members of the DoD oversight community and the Government Accountability Office between July 1, 2018, and June 30, 2019, to provide information for the OIG Federal Information Security Management Act response; identify gaps in audit coverage based on the five functions of the National Institute of Standards and Technology Cybersecurity Framework; and identify cybersecurity risk areas for DoD management to address.

Audit of Cybersecurity of DoD Acquisition Category I Weapon Systems Data Maintained at Contractor Facilities

Determine whether DoD contractors are implementing cybersecurity control and processes to protect DoD Acquisition Category I weapon systems information contained on their networks. An Acquisition Category I is a defense acquisition program that is estimated to cost more than \$480 million for research, development, test, and evaluation or more than \$2.79 billion for procurement.

Audit of the DoD and Department of Homeland Security Memorandum of Agreement Regarding Cybersecurity

Determine whether the DoD has planned and executed cyber operations in accordance with the Memorandums of Agreement between the Department of Homeland Security and the DoD regarding cybersecurity and cyberspace operations.

Audit of the Defense Finance and Accounting Service's Compliance with the Federal Information Security Modernization Act of 2014

Determine whether the Defense Finance and Accounting Service is in compliance with Federal Information Security Modernization Act requirements to protect DoD information and information systems supporting agency operations and assets. The Defense Finance and Accounting Service is the DoD agency responsible for all payments to DoD service members, employees, vendors, and contractors.

Audit of DoD Cyber Incident Reporting

Determine whether DoD Components reported and recorded cyber incidents in accordance with the DoD Cyber Incident Handling Program. The DoD Cyber Incident Handling Program protects, monitors, analyzes, and detects unauthorized or anomalous activity on DoD information networks.

Audit of DoD Security Over Cloud Computing

Determine whether DoD Components implemented security and privacy controls to protect DoD information hosted on cloud services.

Audit of Unmanned Aerial Vehicle Systems Cybersecurity Controls

Determine whether the DoD implemented effective cybersecurity controls to protect select unmanned aerial vehicle systems from unauthorized access and use.



U.S. Military Academy Class of 2018 cadets celebrate after receiving their diplomas during a graduation ceremony. (U.S. Army photo)

Challenge 6: Ensuring Ethical Conduct

Ensuring ethical conduct throughout the DoD is a continuous responsibility for DoD leaders, supervisors, and personnel. Secretary Mattis emphasized the importance of ethical conduct in an April 2017 memorandum to all DoD employees, in which he stated that the essence of ethical conduct is “doing what is right at all times, regardless of the circumstances or whether anyone is watching.” Ethical conduct promotes public confidence in the DoD. By contrast, ethical failures, even by a few employees, destroy trust and undermine the work and sacrifice of U.S. service members and civilians throughout the world.

To maintain the trust and confidence of the American public at all times, Inspectors General and DoD ethics officials employ various means to help ensure ethical conduct. The DoD OIG provides an anonymous Hotline, educates employees and supervisors about whistleblower protections, conducts oversight of programs and activities related to ethical and fair treatment, and provides fraud awareness training throughout the DoD. Additionally, the DoD OIG and Services IGs seek to conduct timely investigations of allegations of fraud, waste, and abuse; whistleblower reprisal; senior official misconduct; and criminal activity.

To help reinforce ethical conduct, the DoD OIG intends to conduct various oversight projects that will evaluate Sexual Assault Response and Prevention programs at DoD military academies, internal controls of Military Criminal Investigative Organizations, and the use of ethics counselors when hiring retired DoD senior officials. In addition to these oversight projects, the DoD OIG will continue to manage the DoD Hotline and conduct timely criminal and administrative investigations. The following section discusses five oversight projects the DoD OIG intends to conduct in FY 2019 that relate to ensuring ethical conduct in the DoD.



OVERSIGHT PROJECTS

Evaluation of the United States Naval Academy Response to Incidents of Sexual Assault and Victim Care

Determine whether the United States Naval Academy (USNA) and the Naval Criminal Investigative Service responded appropriately to incidents of sexual assault and whether the USNA Sexual Assault Prevention and Response office provided the required support and care to USNA midshipmen who are victims of sexual assault.

Evaluation of the U.S. Military Academy Response to Incidents of Sexual Assault and Victim Care

Determine whether the United States Military Academy (USMA) and Criminal Investigation Command responded appropriately to incidents of sexual assault and whether the USMA Sexual Harassment/Assault Response and Prevention office provided the required support and care to USMA cadets who are victims of sexual assault.



A U.S. Airman with 733rd Logistics Readiness Squadron material control specialist, reads a poem during the Sexual Assault Theater Group performance of "Same Script, Different Cast." (U.S. Air Force photo)

Evaluation of Military Criminal Investigative Organization Systems – Naval Criminal Investigative Service

Determine whether Naval Criminal Investigative Service internal control systems are suitably designed and operating effectively, providing reasonable assurance that the Naval Criminal Investigative Service is complying with applicable standards, policies, and procedures.



Battle Group Poland at Bemowo Piskie Training Area, conduct a change of command ceremony on July 14, 2018. (U.S. Army photo)



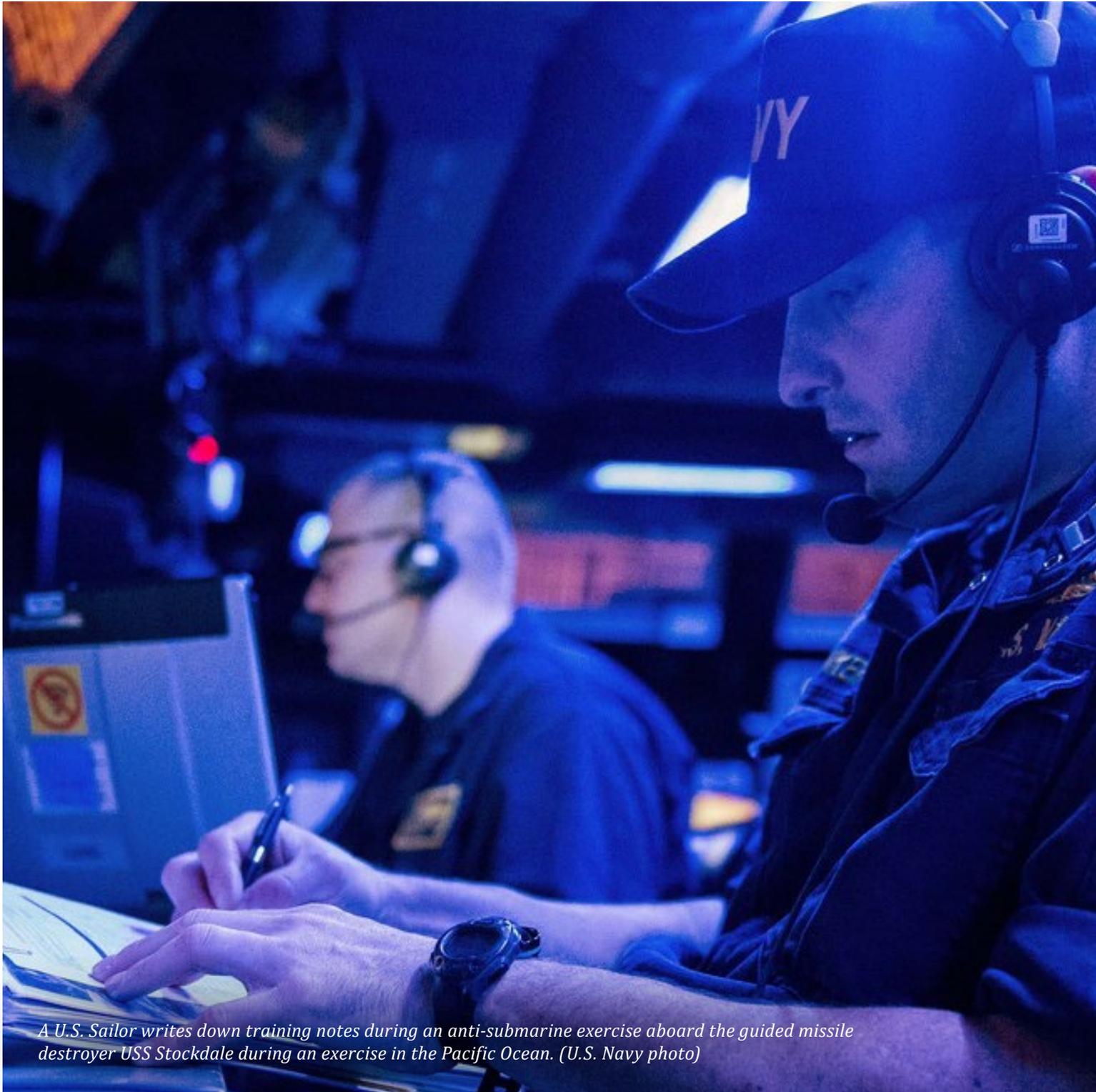
Mr. Glenn Fine testifies before the House Armed Services Committee on April 18, 2018.

Requirements for Senior Defense Officials Seeking Employment with Defense Contractors

Determine whether the DoD is in compliance with section 847 of Public Law 110-181, which requires certain DoD officials to request a written opinion from the appropriate ethics counselors regarding post-DoD employment restrictions.

Defense Agencies and Activities with Organic Counterintelligence Capabilities Rapid Evaluation Series

Determine whether Defense agencies and activities with organic counterintelligence capabilities have adhered to all existing laws, DoD issuances, Intelligence Oversight rules, and agency and activity policies when conducting counterintelligence activities.



A U.S. Sailor writes down training notes during an anti-submarine exercise aboard the guided missile destroyer USS Stockdale during an exercise in the Pacific Ocean. (U.S. Navy photo)

Challenge 7: Enhancing Space-Based Operations, Missile Detection and Response, and Nuclear Deterrence

The 2018 National Defense Strategy notes that current and potential adversaries are moving aggressively to field forces that can challenge the United States' space-based capabilities from the ground, from space, and in cyberspace. From widely available and affordable jammers to highly sophisticated anti-satellite weapons, the United States faces significant threats in these domains. The National Defense Strategy warns that the United States' ability to deter aggression will be compromised if sufficient action is not taken to counter these threats.

Denying U.S. space capabilities is a central tenet of U.S. adversary strategies. Moreover, the threats posed by adversaries' space, nuclear, and ballistic missile delivery systems will continue to increase in number and complexity. For example, adversary ballistic missile systems are becoming more mobile, survivable, reliable, and accurate while also achieving longer ranges. Similarly, hypersonic glide vehicles delivered by ballistic missile boosters are an emerging threat. At a time when other nations are modernizing and upgrading their nuclear forces, nearly all elements of the U.S. nuclear weapon stockpile, delivery systems, and other critical infrastructure are operating well beyond their designed service life. The DoD is faced with the challenge of simultaneously sustaining legacy space and nuclear systems while modernizing and replacing these systems to meet future threats.

To examine the DoD's progress in addressing this challenge, the DoD OIG plans to conduct audits and evaluations on a variety of space, missile defense, and nuclear deterrence initiatives. These projects will provide oversight of supply chain risks, security, fielding, testing, and certification of space, ballistic missile defense, and nuclear systems and policies. The following section discusses 11 oversight projects the DoD OIG intends to conduct in FY 2019 that relate to space, missile detection and response, and nuclear deterrence.

OVERSIGHT PROJECTS

Audit of the Supply Chain Risk Management for a U.S. Nuclear Delivery System

Determine whether the DoD has implemented a risk management program that minimizes the ability of an adversary to infiltrate or otherwise compromise the supply chain for a U.S. nuclear weapons delivery system or platform.

Evaluation of United States Air Force Law Enforcement Support to Nuclear Convoys

Determine whether the DoD and the Air Force have sufficient policy, guidance, and supervisory oversight relative to Air Force Law Enforcement support for nuclear convoys.

Evaluation of the Ground-Based Midcourse Defense System

Determine whether the Missile Defense Agency has identified and addressed causes for the Ground-based Midcourse Defense system's test failures experienced since its deployment in 2004. The Ground-based Midcourse Defense system

is designed to provide combatant commanders the capability to engage and destroy limited intermediate and long-range ballistic missile threats in the mid-course battle space.

Evaluation of the Space-Based Infrared System

Determine whether Space-Based Infrared System capabilities, as currently fielded and planned, are consistent with the DoD mission and operational requirements. Specifically, the evaluation will focus on requirements related to redundancy and mission coverage, as well as mitigation plans for any shortfalls. In addition to missile warning, the Space-Based Infrared System provides capabilities for missile defense, battlespace awareness, and technical intelligence missions.

Evaluation of Aerial Refueling Support to the U.S. Nuclear Mission

Determine whether the current aerial refueling tanker fleet is correctly configured, supported, and maintained to support U.S. Nuclear Strike Missions as directed in relevant Presidential and DoD guidance.



An Atlas V rocket carrying a Space Based Infrared System Geosynchronous Earth Orbit satellite for an Air Force mission lifts off from Cape Canaveral Air Force Station, Florida, January 19, 2018. (United Launch Alliance photo)

Evaluation of the Implementation of MIGHTY GUARDIAN Force-on-Force Evaluation Recommendations

Determine whether the Military Services have implemented recommendations from the MIGHTY GUARDIAN Force-on-Force Exercises. If recommendations have not been implemented, we will determine whether the Military Services assessed and accepted the risk of not implementing the recommendations at the appropriate level. The MIGHTY GUARDIAN exercises are DoD-sponsored nuclear security evaluations designed to assess the adequacy of nuclear security policy.

Classified Quality Assurance Project

Evaluate a Government Program Office's effectiveness in managing and ensuring quality assurance in accordance with Federal Acquisition Regulation 46 and contractual requirements. Federal Acquisition Regulation 46, "Quality Assurance," prescribes policies and procedures to ensure that supplies and services acquired under Government contract conform to the contract's quality and quantity requirements. Additional objectives are classified.

Followup of Report No. DODIG-2015-133, "Evaluation of the Integrated Tactical Warning and Attack Assessment Mobile Ground System," June 15, 2015

Determine whether the Air Force adequately implemented recommendations in Report No. DODIG-2015-133, "Evaluation of the Integrated Tactical Warning and Attack Assessment Mobile Ground System," June 15, 2015, to ensure that the current Mobile Ground System can be sustained until the replacement system attains full operational capability. The Integrated Tactical Warning and Attack Assessment Mobile Ground System provides survivable missile warning and attack assessment data to the North American Aerospace Defense Command in the event of war.

Audit of the Acquisition of the B-2 Defensive Management System Modernization

Determine whether the Air Force is developing the B-2 Defensive Management System Modernization within cost, schedule, and performance goals during the engineering and manufacturing development phase. The B-2 Defensive Management System is an integrated suite of antennas, receivers, and displays that provide real-time situational awareness to the aircrew.

Evaluation of the Integrated Enterprise Ground Service Environment

Determine whether the Enterprise Ground Service Environment implementation plan will resolve transition challenges of integrating legacy systems. When fully implemented, the Enterprise Ground System should result in a common service-based ground architecture for all Air Force spacecraft and satellites, thereby increasing interoperability and resiliency of the various launch sites.

Evaluation of the U.S. Air Force's Certification of the Evolved Expendable Launch Vehicle-Class SpaceX Launch Vehicles (Falcon 9 and Falcon Heavy) for Use with National Security Space Payloads

Determine whether the Air Force adhered to its Launch Services New Entrant Certification Guide in verifying the reliability of the SpaceX Falcon 9 and Falcon Heavy launch vehicles. SpaceX's Falcon 9 and Falcon Heavy launch vehicles constitute the most recent family of Evolved Expendable Launch Vehicles, capable of providing access to space with intermediate and larger class payloads. The Launch Services New Entrant Certification Guide serves as a risk-based approach that the Air Force's Space and Missile Systems Center uses to certify the launch vehicle capabilities of potential new entrant launch providers.



U.S. Airmen with the 50th CPTS, inspect deployment gear at the 50th Logistics Readiness Flight warehouse at Schriever Air Force Base, Colorado, June 29, 2018. (U.S. Air Force photo)

Challenge 8: Improving Readiness Throughout the DoD



According to the 2018 National Defense Strategy, the central challenge to U.S. security is the reemergence of a long-term strategic competition between the United States and “revisionist powers,” notably Russia and China. The National Defense Strategy states that the DoD is “emerging from a period of strategic atrophy, aware that [its] competitive military advantage has been eroding.” The strategy also states, “Without sustained and predictable investment to restore readiness and modernize our military to make it fit for our time, we will rapidly lose our military advantage, resulting in a Joint Force that has legacy systems irrelevant to the defense of our people.”

The Military Services have to balance two equally challenging missions: continuing to provide ready forces for ongoing counterterrorism operations aimed at defeating the Islamic State in Iraq and the Levant, while also developing the future force to address emergent threats and competitors. As the DoD strives to increase its readiness and to organize, staff, train, and equip a more lethal force, the ability of the Military Services to meet current and future threats remains a significant challenge.

To monitor DoD progress in addressing this challenge in FY 2019, the DoD OIG plans to conduct oversight projects related to military service readiness. For example, these audits will provide oversight of joint training objectives, medical record interoperability, and the readiness of strategic sustainment nodes and networks. The following section discusses 11 oversight projects the DoD OIG intends to conduct that relate to improving readiness throughout the DoD.

OVERSIGHT PROJECTS

Audit of Joint Exercises and Effect on Readiness

Determine whether the Joint Chiefs of Staff developed and implemented joint training exercises that improved the readiness of units to accomplish combatant commander mission essential tasks or joint operation objectives.

Audit of the Transportation of Arms, Ammunition, and Explosives

Determine whether domestic DoD bases provide commercial carriers with access to secure hold areas for the transportation of arms, ammunition, and explosives, as required by the Defense Transportation Regulation.

Audit of the Navy's Aviation Environmental Control System

Determine whether the Navy's new Environmental Control System approach has reduced the number of physiological episodes and improved safety of Navy pilots for the F/A-18 (Fighter), EA-18G (Electronic Attack) and T-45 (Trainer) aircraft. An Environmental Control System is a centralized system that monitors an aircraft's air supply, thermal control, and cabin pressurization. If the Environmental Control System is not properly functioning or not functioning at its optimum capacity, various physiological events could occur.

Audit of the Accuracy of a Service Members' Individual Medical Readiness

Determine whether Military Service members' individual medical readiness is accurately reflected in the Defense Health Agency's new Electronic Health Record Solution, "Genesis."

Audit of U.S. Army Watercraft Systems Program

Determine whether the Army is maintaining its watercraft fleet at a level that ensures operational readiness and meets the Army's defined

expectations. The Army's watercraft fleet provides critical sustainment interoperability with strategic sealift, to include landing craft, ship-to-shore enablers, and towing and terminal operations.

Audit of U.S. Special Operations Command Military Construction Justification and Planning

Determine whether U.S. Special Operations Command's requested FY 2019 Military Construction projects at Coronado, California, were based on a valid mission need.

Followup Audit of the Accuracy of Army Spare Parts Forecasts Submitted to the Defense Logistics Agency

Determine whether the actions the Army implemented in response to Report No. DODIG-2014-124, "Army Needs to Improve the Reliability of the Spare Parts Forecasts It Submits to the Defense Logistics Agency," September 29, 2014, has enabled the Army to provide accurate spare parts forecasts.



A Romania IAR-330 Puma helicopter and an American UH-60 Blackhawk conduct air movement procedures back to Mihail Kogalniceanu Air Base. (U.S. Army photo)



Stryker armored vehicle at Maryland's Aberdeen Proving Ground. (U.S. Army photo)

Evaluation of Intelligence and Cryptologic Personnel Augmentation Support to Afloat Naval Strike Groups

Determine whether Naval Information Forces and Fleet Cyber Command/Commander, Tenth Fleet are effectively staffing and training intelligence and cryptologic augmentation personnel for operational and tactical intelligence requirements in support of afloat commands.

Evaluation of the Defense Sensitive Support Activity Office

The objective is designated as For Official Use Only and cannot be discussed in this unclassified document.

Evaluation of Military Services Law Enforcement Organizations' Response to Active Shooter and Workplace Violence Incidents

Determine whether the Military Service Law Enforcement Organizations' policies governing responses to active shooter and workplace violence threats and incidents are effective, consistent, and interoperable.

Evaluation of Military Facilities at Camp Arifjan

Determine whether there are life, health, and safety concerns with the facilities and infrastructure utilized by DoD personnel at Camp Arifjan in Kuwait.



An Air Force B-1B Lancer receives fuel over the southern Pacific Ocean during a training mission with the Royal Australian Air Force as part of Exercise Black Dagger. (U.S. Air Force photo)

Challenge 9: Acquisition and Contract Management: Ensuring that the DoD Gets What It Pays For On Time, at a Fair Price, and With the Right Capabilities

Acquisition and contract management have been high-risk areas for the DoD for many years. The 2018 National Defense Strategy states that the DoD must develop a rapid, iterative approach to capability development to reduce costs, technological obsolescence, and acquisition risk.

Although Congress and the DoD have sought to improve the acquisition of major weapon systems, many DoD programs still fall short of cost, schedule, and performance expectations. The DoD has struggled with defining requirements and providing proper oversight to ensure products and series are delivered on time and at the right cost. This can result in unanticipated cost overruns, program development spanning decades, and in some cases, a reduction in the capability ultimately delivered to the warfighter. Meanwhile, DoD acquisition continues to be at high risk for procurement fraud. While the potential for financial loss is significant, the fraud also adversely affects DoD's mission readiness, the safety of warfighters, and the overall trust in the Government.

To deliver weapon systems on time and within budget, the DoD must build upon existing reforms to acquisition decision-making processes that optimize the integration of critical requirements and resources. Additionally, the DoD must focus on contract management reform to better manage and oversee contracts for goods and services. It is imperative that the DoD remain vigilant during procurement efforts in order to avoid and mitigate fraud opportunities.

To assess the DoD's progress in addressing this challenge in FY 2019, the DoD OIG plans to perform audits on a variety of contracts and acquisition projects awarded by the DoD. The DoD OIG intends to review contracts related to Government Purchase Card Programs, purchases made through Federal Mall, private security contracts, military construction, and preparedness and response for natural disasters. The DoD OIG also intends to conduct audits of several Major Defense Acquisition Programs, review internal controls for Category 2 and 3 acquisition programs, and determine whether Military Criminal Investigative Organizations are complying with policies and procedures related to investigations of major procurement fraud. The Defense Criminal Investigative Service will continue to investigate contract fraud and provide fraud awareness briefings to vendors and acquisition specialists. The following section discusses oversight projects the DoD OIG intends to conduct in FY 2019 that relate to acquisition and contract management.



OVERSIGHT PROJECTS

Audit of DoD Other Transaction Authority Agreements

Determine whether the DoD planned and executed other transaction authority agreements for allowable projects and ensured enhancement of DoD operations. Other transaction authority agreements are legally binding instruments that may be used for prototype projects and are generally not subject to the Federal laws and regulations that apply to government procurement contracts.

Audit of the Defense Commissary Agency Government Purchase Card Program

Determine whether the Defense Commissary Agency's use of Government Purchase Cards complied with applicable laws and regulations. The Defense Commissary Agency operates 238 stores worldwide to ensure groceries and household supplies are available to military members, authorized relatives, military retirees, and authorized DoD civilians. The Defense Commissary Agency has the largest Government Purchase Card program of any of the Defense agencies.

Audit of the Defense Logistics Agency's Oversight of Contractor Purchases Through DoD Federal Mall

Determine whether the Defense Logistics Agency has controls in place to mitigate risk of DoD contractors purchasing items through the DoD Federal Mall in excess of DoD requirements. The DoD Federal Mall is an e-commerce ordering system that allows registered users to acquire goods from commercial and government sources for federal, state, and local governments as well as other authorized buyers. The DoD Federal Mall is managed by the Defense Logistics Agency.

Audit of DoD Oversight of Private Security Contracts at Balad Air Base in Iraq

Determine whether the DoD is providing oversight of the private security contract covering Balad Air Base, Iraq, to ensure the contractor's performance meets the security needs outlined in the contract.

Audit of U.S. Special Operations Command Operational Test and Evaluation

Determine whether the U.S. Special Operations Command is performing required tests and evaluations of Special Operations Peculiar equipment to validate critical requirements. The U.S. Special Operations Command has special authority and funding to develop and acquire equipment for use by special operations forces to perform assigned missions.



SBIRS GEO Flight 4 payload mated with its Atlas V-411 rocket completed a roll out at Space Launch Complex-41, Cape Canaveral Air Force Base. (U.S. Air Force photo)

Audit of Military Construction at Camp Arifjan, Kuwait

Determine whether the DoD provided adequate oversight of the Camp Arifjan, Kuwait, Army Pre-Positioned Stock military construction projects. The Army Pre-Positioned Stock military construction projects include six warehouses designed to support operations within the U.S. Central Command area of responsibility.

Audit of the Management of a Non-Major Defense Acquisition Category 2 or 3 Program

Determine whether Army, Navy, and Air Force Acquisition officials adequately identify and monitor Acquisition Category 2 and 3 programs. Acquisition Category 2 and 3 programs are non-Major Defense Acquisition Programs that encompass a wide range of efforts and program sizes. Acquisition Category 2 Programs may range up to a total acquisition cost of \$2 billion, whereas Acquisition Category 3 Programs cost in the millions of dollars or less.

Audit of the Columbia-Class Propulsor/Coordinated Stern and the Stern Area System

Determine whether the Navy is managing the development of *Columbia*-class propulsor/coordinated stern and the stern area system to ensure that it meets performance requirements without cost increases or schedule overruns. The *Columbia*-class submarine is a nuclear submarine that has the mission to deter nuclear attack against the United States and its allies. The propulsor drives a submarine through the water, and the coordinated stern allows the submarine to maneuver.

Audit of the Army's Improved Turbine Engine Program Acquisition Plan

Determine whether the Army justified the planned Improved Turbine Engine Program procurement quantity during the engineering and manufacturing

development phase. The Improved Turbine Engine Program is a Major Defense Acquisition Program created to provide a more efficient and powerful engine for use in Black Hawk and Apache helicopters.

Audit of DoD Management of Undefined Contractual Actions

Determine whether DoD personnel at selected sites complied with section 2326, Title 10, United States Code, "Undefined Contractual Actions: Restrictions." Undefined Contractual Actions are agreements that allow a contractor to begin work and incur costs before the Government and the contractor have reached a final agreement on contractual terms, specifications or price. Undefined Contractual Actions place the Government at an increased risk due to contractors having little incentive to control costs as the government normally reimburses contractors for all allowable costs incurred during the undefined period.

Audit of DoD Contracts for Environmental Cleanup

Determine whether the DoD properly awarded and administered contracts for environmental cleanup under the Defense Environmental Restoration Program. Under the Defense Environmental Restoration Program, the DoD conducts environmental cleanup at active, formerly used, and base realignment closure locations.



Army Corps of Engineers Quality Assurance Specialist Amy Tillery observes as a contracted crew works to straighten a recently placed power pole in Cidra, Puerto Rico on December 25, 2017. (U.S. Army photo)

Audit of the Award and Oversight of Contracts and Other Transaction Authority Agreements Awarded for DoD Space Command

Determine whether Air Force officials properly awarded and performed sufficient oversight of contracts and other transaction authority agreements awarded by the Space and Missile Systems Center. The Space and Missile Center acquires all Air Force and most DoD space systems. Other transaction authority agreements are legally binding instruments that may be used for prototype projects and generally are not subject to the federal laws and regulations that apply to government procurement contracts.



A Marine performs maintenance work on a Humvee on the USS Rushmore in the Pacific Ocean, August 27, 2018. (U.S. Marine Corps photo)

Audit of RQ-7 Shadow Tactical Unmanned Aerial System Spare Parts

Determine whether the Army and Marine Corps are properly accounting for RQ-7 Shadow spare parts, maintaining appropriate inventory levels of RQ-7 spare parts, and coordinated with the Defense Logistics Agency to purchase RQ-7 spare parts at a lower price. The RQ-7 Shadow is a Tactical Unmanned Aerial System that provides reconnaissance, surveillance, target acquisition, and force protection for Army and Marine Corps forces. The Defense Logistics Agency is responsible for managing the global supply chain for the DoD, other Federal agencies, and partner and allied nations.

Audit of DoD Additive Manufacturing

Determine whether the DoD developed policies for, and is tracking, additive manufacturing equipment to minimize redundant, incompatible, and underutilized systems; and developed standard specifications for parts manufactured using additive manufacturing equipment. Additive manufacturing, commonly known as 3D printing, is a manufacturing process in which three-dimensional design data is used to build a product in successive layers, at a fraction of the cost of traditional manufacturing.

Audit of the Navy's Hurricane Harvey, Irma, and Maria Recovery Effort Costs

Determine whether the Naval Facilities Engineering Command controlled costs and supported award fee payouts for the Global Contingency Construction Contract task orders issued to support the Hurricane Harvey, Irma, and Maria recovery efforts. The Naval Facilities Engineering Command plans, builds, and maintains sustainable facilities; delivers environmental, utility, and other base services; and acquires and manages expeditionary combat force systems and equipment. Global Contingency Construction Contracts are contracts used for exercise and crisis planning, natural disaster response, remote construction, and technical reach-back to the U.S. Navy's expeditionary forces.

Quality Control Review on Single Audit of CNA Corporation

Determine whether the single audit of the CNA Corporation was conducted in accordance with auditing standards and reporting requirements.

Quality Control Review on Single Audit of Aerospace Corporation

Determine whether the single audit of the Aerospace Corporation was conducted in accordance with auditing standards and reporting requirements.

Quality Control Review on Single Audit of Johns Hopkins University

Determine whether the single audit of the Johns Hopkins University was conducted in accordance with auditing standards and reporting requirements.

Evaluation of the Military Criminal Investigative Organizations Major Procurement Fraud Programs

Determine whether the Military Criminal Investigative Organizations are complying with DoD and Military Service policies and procedures pertaining to investigation of major procurement fraud and whether the Military Criminal Investigative Organizations are addressing remedies and recoveries during their investigations, such as contractual, civil, criminal, and administrative remedies.

Evaluation of Contracting Officer Actions on Direct Questioned Costs

Determine whether contracting officers took appropriate actions when the Defense Contract Audit Agency questioned the allowability of contractor direct costs. In addition, the evaluation will test the accuracy of the related Contract Audit Followup System data field used in reporting to Congress. DoD Components use the DoD Contract Audit Follow-Up System to monitor the status of contracting officer actions taken in response to recommendations in Defense Contract Audit Agency's audit reports.

Evaluation of Naval Sea Systems Command Actions on Contract Audit Reports

Determine whether Naval Sea Systems Command contracting officers took appropriate actions on Defense Contract Audit Agency report recommendations. The evaluation will also test the accuracy of related Contract Audit Follow-up System records included in the DoD Office of Inspector General Semiannual Report to Congress.

Evaluation of Defense Contract Management Agency Actions on Defense Contract Audit Agency Reports Involving Lockheed Martin Corporation

Determine whether Defense Contract Management Agency contracting officer actions on Defense Contract Audit Agency report recommendations were appropriate and complied with acquisition regulations. The evaluation will also test the accuracy of related Contract Audit Follow-up System records included in the DoD Office of Inspector General Semiannual Report to Congress.

Followup on Recommendations in Report No. DODIG-2016-036, "Management of Items in Defense Logistics Agency Long-Term Storage Needs Improvement," December 22, 2015

Determine whether the Defense Logistics Agency implemented the recommendations in Report No. DODIG-2016-036, "Management of Items in Defense Logistics Agency Long-Term Storage Needs Improvement," December 22, 2015, and whether the implemented corrective actions addressed the identified problems.



A U.S. Sailor, assigned to Naval Hospital Jacksonville's Medical Home Port Purple Team, monitors an infant's heart during a checkup. (U.S. Navy photo)

Challenge 10: Providing Comprehensive and Cost-Effective Health Care



Providing health care at a reasonable cost without sacrificing quality is an ongoing challenge for the DoD. The Military Health System is a global, comprehensive, integrated health care system that provides quality medical care to 9.4 million beneficiaries, including service members, retirees, and their eligible family members. The Military Health System must also adapt to evolving quality standards, advances in science and medicine, complex payment considerations, and rapidly evolving information technology capabilities while remaining responsive to increased user demand and rising health care costs.

The DoD faces several complex challenges related to health care, including the continuous challenge of containing rising health care costs and preventing health care fraud. Additionally, the FY 2017 National Defense Authorization Act mandated that by October 1, 2018, a single agency—the Defense Health Agency—would assume responsibility for military treatment facilities from the Military Services. The DoD must also continue to develop innovative solutions to integrate DoD medical records with the Department of Veterans Affairs while ensuring the confidentiality of electronic health records. In addition, the DoD must continue to improve behavioral health services to beneficiaries, including the prevention of suicide and opioid misuse.

To examine the DoD's progress in addressing these challenges, the DoD OIG plans to conduct audits and evaluations on a variety of DoD health care reform initiatives in order to provide oversight of opioid treatments, TRICARE reimbursement methodologies, electronic health record security and interoperability, and pharmacy operations. Additionally, the Defense Criminal Investigative Service, the criminal investigative arm of the DoD OIG, will continue to partner with other Federal criminal investigative organizations to conduct investigations related to opioid misuse and health care fraud schemes. The following section discusses seven oversight projects the DoD OIG intends to conduct in FY 2019 that relate to DoD health care initiatives.

OVERSIGHT PROJECTS

Audit of Controls over Opioid Prescriptions at Selected TRICARE Health Care Providers

Determine whether select TRICARE health care providers over-prescribed opioids for DoD beneficiaries. TRICARE is a health care program of the Defense Military Health System, responsible for providing health insurance and health care benefits for U.S. Armed Forces military personnel, military retirees, and their dependents, including some members of the Reserve Component.

Audit of TRICARE State Prevailing Rates

Determine whether the Defense Health Agency controlled costs through state prevailing rates for TRICARE services and supplies. The Defense Health Agency limits payments to health care providers using various reimbursement methodologies, one of which is requiring its

TRICARE contractors to establish state prevailing rates. The contractors establish state prevailing rates for some procedures or services based on the most frequent provider charges in a state.

The DoD's Opioid Abuse and Overdose Prevention Efforts

Determine whether the DoD's Drug Take Back program is managed in accordance with DoD policy; determine whether the DoD ensures military treatment facilities register with the Drug Enforcement Administration to become authorized collectors for unused or expired medication; and determine how the DoD ensures that opiate reversal training and opiate reversal kits are available on military bases and other areas under DoD control in the United States and U.S. territories.



A U.S. Navy Hospitalman provides medication to a sailor at Naval Branch Health Clinic Jacksonville's pharmacy, Jacksonville, Florida, July 24, 2018. (U.S. Navy photo)



Soldiers with the 131st Field Hospital, 528th Hospital Center, assess a mock patient. (U.S. Army photo)

Audit of Cybersecurity of Navy and Air Force Medical Devices

Determine whether Navy and Air Force Military Treatment Facilities implemented effective cybersecurity controls over medical devices, such as controller infusion pump systems, programmable defibrillators/pacemakers, and external monitoring systems.

Audit of the Sustainment, Restoration, and Modernization of DoD Medical Facilities

Determine whether DoD officials are maintaining DoD medical treatment facilities in accordance with Federal and DoD sustainment, restoration, and modernization policies and regulations.

Audit of Army Pharmacy Operations

Determine whether the Army properly stored and tracked pharmaceutical inventories and adequately safeguarded pharmacies.

Audit of DoD Electronic Health Record System Interoperability

Determine whether the DoD and the Department of Veterans Affairs are developing and implementing electronic health care systems that allow for full interoperability of health care information between the DoD, the Department of Veterans Affairs, and private sector health care systems.

APPENDIX



U.S. Marines and Japanese troops disembark from an MV-22 Osprey in Hokkaido, Japan. (U.S. Marine Corps photo)

Appendix 1: Oversight Plan Proposed Objectives

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
47	Audit - Performance	Audit of Military Ocean Terminal Concord Operations	Determine whether terminal and distribution service capabilities at the Military Ocean Terminal Concord, California, will meet DoD mission requirements once repair projects are complete.	2	9
59	Audit - Performance	Audit of Anti-Submarine Warfare Training and Readiness	Determine whether the Navy has provided adequate training for Anti-Submarine Warfare operations in the U.S. Seventh Fleet area of responsibility.	2	9
73	Audit - Performance	Audit of U.S. Transportation Command Cargo Scheduling Effectiveness	Determine whether DoD Military Components' airlift and sealift cargo movements through U.S. Transportation Command met established deployment timeframes.	2	9
77	Audit - Performance	Audit of Security Controls at Aerial Ports of Debarkation in Europe	Determine whether the DoD has adequate controls over the security and handling of protected cargo such as controlled, pilferable, or sensitive cargo, at the Aerial Ports of Debarkation in the U.S. European Command area of responsibility.	2	9
81	Audit - Performance	Audit of the U.S. European Command Critical Munitions Inventory	Determine whether the U.S. European Command has a critical munitions inventory to support operation plan requirements.	2	9
137	Evaluation	Evaluation of the Algorithmic Warfare Cross-Functional Team (Project Maven)	Determine whether DoD Components have developed oversight and control mechanisms for the integration of artificial intelligence technology into intelligence collection platforms.	2	10
140	Audit - Performance	Audit of Host Nation Support in the U.S. European Command	Determine whether the logistical support provided to U.S. forces through international agreements meets the requirements of the combatant command.	2	10
161	Evaluation	Evaluation of the European Deterrence Initiative	Determine the extent to which the European Deterrence Initiative has improved U.S. responsiveness, interoperability, and sustainability through increased presence and prepositioning of U.S. military equipment and supplies.	2	10

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
178	Evaluation	Evaluation of the Defense Cover Office Cover Support Activities that Protect DoD Sensitive Missions	Determine whether the Defense Cover Office is providing cover support to DoD Components according to DoD policy.	2	10
45	Audit - Performance	Audit of the Army Security Force Assistance Brigades	Determine whether the Army Security Forces Assistance Brigades performed security cooperation activities, including train, advise, and assist for foreign security forces in accordance with combatant commander requirements.	3	11
64	Audit - Performance	Audit of Military Information Support Operations in Support of U.S. Africa Command Operations	Determine whether U.S. Africa Command personnel planned and executed Military Information Support Operations to degrade the enemy's relative combat power, reduce civilian interference, minimize collateral damage, and maximize the local population's support for operations.	3	11
144	Evaluation	Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip the Afghan Tactical Air Coordinators	Determine whether U.S. and Coalition efforts to train, advise, assist, and equip Afghan Tactical Air Coordinators and Air Liaison Officers meet air-to-ground integration objectives identified in Operation Freedom's Sentinel campaign plans.	3	11
166	Evaluation	Coalition Joint Task Force–Operation Inherent Resolve Efforts to Advise and Assist the Iraqi Ministry of Defense	Determine whether the efforts of Coalition Joint Task Force–Operation Inherent Resolve and the Office of Security Assistance-Iraq to advise and assist the Iraqi Ministry of Defense meet Operation Inherent Resolve campaign objectives.	3	14
176	Evaluation	Evaluation of Operation Freedom Sentinel's Force Protection Screening and Biometric Vetting Operations	Determine whether U.S. Forces–Afghanistan is effectively conducting counterintelligence screening and vetting of security partners, local nationals, and third country nationals to support force protection.	3	14
189	Evaluation	Evaluation of the Combined Joint Task Force–Operation Inherent Resolve Human Intelligence Activities as OIR Transitions to Phase IV (Stability) Operations	The objective for this project is For Official Use Only.	3	14
190	Evaluation	Evaluation of the Process for Determining U.S. Africa Command Intelligence Priorities Related to the Special Operations Command Africa Counterterrorism Mission	The objective for this project is For Official Use Only	3	14

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
192	Evaluation	Evaluation of USCENTCOM Combined Air Operation Center Targeting Processes and Reporting Procedures	The objective for this project is For Official Use Only.	3	14
196	Audit - Performance	Audit of the DoD's Management of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment for Syria	Determine whether the DoD secured and accounted for equipment provided to Syria through the Counter-Islamic State of Iraq and Syria Train and Equip Fund while in U.S. control and up to the point of divestiture.	3	14
5	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers Civil Works Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the U.S. Army Corps of Engineers, Civil Works, Basic Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	17
16	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers' Sub-Allotted Funds Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the U.S. Army Corps of Engineers' Sub-Allotted Funds Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	17
18	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Department of the Army General Fund Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Army General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	17
19	Nonaudit Service	Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the General Fund Enterprise Business System	Provide oversight to determine whether the Independent Public Accounting firm complied with applicable attestation standards and generally accepted government auditing procedures while performing the Statement of Attestation Engagement No. 18, System and Organization Controls examination of the Army's General Fund Enterprise Business System.	4	17
20	Nonaudit Service	Contract Oversight of the FY 2019 Defense Information Systems Agency (DISA) General Fund (GF) Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Defense Information Systems Agency General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	17

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
21	Nonaudit Service	Contract Oversight of the FY 2019 Defense Information Systems Agency Working Capital Fund Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Defense Information Systems Agency Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	17
22	Audit - Performance	Followup Audit on the Army's General Fund Enterprise Business System Acquire-to-Retire and Budget-to-Report End-to-End Business Processes	Determine whether the Army implemented corrective actions in response to seven open recommendations in Report No. DODIG-2013-130, "Army Needs to Improve Controls and Audit Trails for the General Fund Enterprise Business System Acquire-to-Retire Business Process," September 13, 2013, and three open recommendations in Report No. DODIG-2014-090, "Improvements Needed in the General Fund Enterprise Business System Budget-to-Report Business Process," July 2, 2014.	4	17
23	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Defense Health Program Enterprise General Fund Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Defense Health Program Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018 to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
24	Nonaudit Service	Contract Oversight of the FY Audit of the FY 2019 DoD Medicare-Eligible Retiree Health Care Fund Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements for fiscal years ending September 30, 2019 and September 30, 2018 to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
25	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Defense Health Agency Contract Resource Management Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Defense Health Agency Contract Resource Management Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
26	Nonaudit Service	Contract Oversight for the Audit of the FY 2019 Department of the Army Working Capital Fund Basic Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Army Working Capital Fund Basic Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
27	Attestation	Attestation Review of the DoD Counterdrug Program FY 2018 Obligations	Conduct a review to attest whether the funds DoD obligated for the National Drug Control Program in FY 2018 are reported, in all material respects, in conformity with the Office of National Drug Control Policy Circular "Accounting of Drug Control Funding and Performance Summary," January 18, 2013.	4	18
28	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Air Force General Fund Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the United States Air Force General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
29	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Air Force Working Capital Fund Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the United States Air Force Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
30	Nonaudit Service	Contract Oversight of the FY 2019 U.S. Transportation Command Working Capital Fund Financial Statements Audit	Provide oversight of an Independent Public Accounting firm's audit of the U.S. Transportation Command Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18
31	Attestation	Attestation Review of the DoD Counterdrug Program FY 2018 Performance Summary Report	Conduct a review to attest whether the FY 2019 DoD Performance Summary Report is presented, in all material respects, in conformity with the Office of National Drug Control Policy Circular "Accounting of Drug Control Funding and Performance Summary," January 18, 2013.	4	18
32	Nonaudit Service	Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of Controls of the System Supporting the Delivery of Munitions Inventory Management	Provide oversight to determine whether the Independent Public Accounting firm complied with applicable attestation standards and generally accepted government auditing procedures while performing the Statement of Attestation Engagement No. 18, System and Organization Controls examination of the System Supporting the Delivery of Munitions Inventory Management Services.	4	18

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
33	Audit - Performance	Audit of the Defense Health Agency Improper Payments Reporting	Determine whether the Defense Health Agency reported complete and accurate improper payment estimates for the Military Health Benefits program in the FY 2018 Agency Financial Report.	4	18
35	Audit - Performance	Audit of the DoD FY 2018 Compliance With Improper Payments Elimination and Recovery Act Requirements	Determine whether the DoD complied with Public Law No. 107-300, Improper Payments Information Act of 2002, November 26, 2002, as amended by Public Law 111-204, Improper Payments Elimination and Recovery Act of 2010, July 22, 2010, and Public Law 112-248, Improper Payments Elimination and Recovery Act of 2012, January 10, 2012, in its FY 2018 reporting of improper payments.	4	19
38	Audit - Performance	Audit of DoD Compliance with the Digital Accountability and Transparency Act of 2014	Determine whether DoD data submitted for publication on USASpending.gov is complete, timely, and accurate; and whether the DoD implemented and used the Government-wide financial data standards established by the Office of Management and Budget and the Department of Treasury as required by the Digital Accountability and Transparency Act of 2014.	4	19
39	Attestation	Attestation of the Agreed-Upon Procedures for Reviewing the FY 2018 Civilian Payroll Withholding	Assist the Office of Personnel Management in assessing whether Health Benefits, Life Insurance, and Retirement contributions and withholdings, and enrollment information submitted by the Defense Finance and Accounting Service to the Office of Personnel Management for FY 2019 were reasonably accurate.	4	19
40	Nonaudit Service	Defense Logistics Agency FY 2019 Financial Statement Audits and Attestation Engagements	Provide oversight of an Independent Public Accounting firm's audit of the Defense Logistics Agency Financial Statements for General Fund, Working Capital Fund, and Transaction Fund for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	19
41	Audit - Financial Statement	Audit of the DoD Closing Package Financial Statements for the Fiscal Years Ending September 30, 2019, and September 30, 2018	Determine whether the DoD Agency-Wide Financial Statements as of September 30, 2019, and 2018, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.	4	19
44	Nonaudit Service	Contract Oversight of the FY 2019 Military Retirement Fund Financial Statements Audit	Provide oversight of an Independent Public Accounting firm's audit of the Military Retirement Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	18

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
66	Audit - Performance	Audit of U.S. Host-Tenant Agreements for Camp Lemonnier, Djibouti	Determine whether the U.S. Navy-developed and managed host-tenant agreements for agreed-upon support services provided at Camp Lemonnier, Djibouti, are reimbursed.	4	20
74	Audit - Performance	Audit of U.S. Special Operations Command Military Construction Justification and Planning	Determine whether U.S. Special Operations Command's requested FY 2019 Military Construction projects at Coronado, California, were based on a valid mission need.	4	37
75	Audit - Financial Statement	Audit of the DoD Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2019, and September 30, 2018	Determine whether the DoD Agency-Wide Financial Statements as of September 30, 2019, and 2018, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.	4	20
78	Nonaudit Service	Contract Oversight of the FY 2019 Navy General Fund Financial Statements Audit	Provide oversight of an Independent Public Accounting firm's audit of the Navy General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	20
83	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Marine Corps Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the United States Marine Corps Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	20
85	Nonaudit Service	Contract Oversight for the Audit of the FY 2019 Department of the Navy Working Capital Fund Financial Statements	Provide oversight of an Independent Public Accounting firm's audit of the Navy Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	20
101	Nonaudit Service	Contract Oversight of the FY 2019 U.S. Special Operations Command Financial Statement	Provide oversight of an Independent Public Accounting firm's audit of the United States Special Operations Command Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine whether the Independent Public Accounting firm complied with applicable auditing standards.	4	20

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
106	Audit - Performance	Followup Audit of the Accuracy of Army Spare Parts Forecasts Submitted to the Defense Logistics Agency	Determine whether the actions the Army implemented in response to Report No. DODIG-2014-124, "Army Needs to Improve the Reliability of the Spare Parts Forecasts It Submits to the Defense Logistics Agency," September 29, 2014, has enabled the Army to provide accurate spare parts forecasts.	4	37
112	Evaluation	Evaluation of the Defense Sensitive Support Activity Office	The objective for this project is For Official Use Only.	4	38
126	Evaluation	External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Organization	Determine whether the quality control system for the U.S. Special Operations Command Office of Inspector General Audit Organization, for the period ending December 31, 2018, was adequate.	4	20
127	Evaluation	External Peer Review of the Naval Audit Service Special Access Program Audits	Determine whether the quality control system for the Naval Audit Service Special Access program audits was adequate.	4	20
128	Evaluation	Oversight of the FY 2019 Naval Audit Service External Peer Review	Provide oversight of the FY 2019 Naval Audit Service peer review.	4	20
129	Evaluation	External Peer Review of the Army Internal Review Program	Determine whether the quality control system for the Army Internal Review function was adequate.	4	20
135	Evaluation	Evaluation of Military Facilities at Camp Arifjan	Determine whether there are life, health and safety concerns with the facilities and infrastructure utilized by DoD personnel at Camp Arifjan in Kuwait.	4	38
10	Audit - Performance	Audit of DoD Cybersecurity Operational Test and Evaluation Programs	Determine whether the Military Departments are taking action to mitigate cybersecurity vulnerabilities in major DoD acquisition programs identified through Director, Operational Test and Evaluation testing.	5	23
12	Audit - Performance	Audit of the DoD Cyber Hygiene Program	Determine whether the DoD's Cyber Hygiene Program limits unauthorized access to DoD systems and networks.	5	24
43	Audit - Performance	Audit of the DoD's Implementation of the Cybersecurity Information Sharing Act of 2015	Determine the extent to which select DoD Components implemented cybersecurity requirements as prescribed in the Cybersecurity Information Sharing Act of 2015.	5	24

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
46	Audit - Performance	Followup Audit on Staffing, Equipping, and Fielding the Cyber Mission Force	Determine whether the U.S. Cyber Command and the Services implemented actions to correct problems identified in Report No. DODIG-2015-117, "U.S. Cyber Command and Military Services Need to Reassess Processes for Fielding Cyber Mission Force Teams," April 30, 2015, and Report No. DODIG-2016-026, "Combat Mission Teams and Cyber Protection Teams Lacked Adequate Capabilities and Facilities to Perform Missions," November 24, 2015, related to organizing, staffing, training, and equipping the Cyber Mission Force.	5	24
57	Audit - Performance	Audit of the Cybersecurity of the Nuclear Command, Control, and Communications System	Determine whether the Nuclear Command, Control, and Communications System have cybersecurity controls to protect U.S. nuclear systems from insider and external threats.	5	25
60	Audit - Performance	Audit of Cybersecurity Over the Additive Manufacturing Process	Determine whether DoD Components are securing digital additive manufacturing data and systems.	5	25
61	Audit - Performance	Audit of the Development and Integration of Artificial Intelligence Technology into DoD Plans and Programs	Determine whether the DoD has implemented a strategy to resource, develop, and incorporate artificial intelligence technology into current and future DoD plans and programs. Also determine whether DoD Components implemented cybersecurity and physical security controls to protect the technology and data used in select ongoing artificial intelligence projects.	5	25
62	Audit - Performance	Audit of Cross Domain Solutions Cybersecurity	Determine whether DoD Components have secured Cross Domain Solutions to protect classified information and networks.	5	25
71	Audit - Performance	FY 2019 Annual Summary of DoD Cybersecurity Reports and Testimonies	Summarize cybersecurity reports issued and testimonies made by members of the DoD oversight community and the Government Accountability Office between July 1, 2018, and June 30, 2019, to provide information for the OIG Federal Information Security Management Act response; identify gaps in audit coverage based on the five functions of the National Institute of Standards and Technology Cybersecurity Framework; and identify cybersecurity risk areas for DoD management to address.	5	25
87	Audit - Performance	Audit of Cybersecurity of DoD Acquisition Category I Weapon Systems Data Maintained at Contractor Facilities	Determine whether DoD contractors are implementing cybersecurity controls and processes to protect DoD Acquisition Category I weapon systems information contained on their networks.	5	25

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
91	Audit - Performance	Audit of the DoD and Department of Homeland Security Memorandum of Agreement Regarding Cybersecurity	Determine whether the DoD has planned and executed cyber operations in accordance with the Memorandums of Agreement between the Department of Homeland Security and the DoD regarding cybersecurity and cyberspace operations.	5	25
98	Audit - Performance	Audit of DoD Cyber Incident Reporting	Determine whether DoD Components reported and recorded cyber incidents in accordance with the DoD Cyber Incident Handling Program.	5	25
105	Audit - Performance	Audit of DoD Security Over Cloud Computing	Determine whether DoD Components implemented security and privacy controls to protect DoD information hosted on cloud services.	5	25
193	Audit - Performance	Audit of Unmanned Aerial Vehicle Systems Cybersecurity Controls	Determine whether the DoD implemented effective cybersecurity controls to protect select unmanned aerial vehicle systems from unauthorized access and use.	5	25
120	Evaluation	Evaluation of the United States Naval Academy (USNA) Response to Incidents of Sexual Assault and Victim Care	Determine whether the United States Naval Academy (USNA) and the Naval Criminal Investigative Service responded appropriately to incidents of sexual assault and whether the USNA Sexual Assault Prevention and Response office provided the required support and care to USNA midshipmen who are victims of sexual assault.	6	29
121	Evaluation	Evaluation of the U.S. Military Academy (USMA) Response to Incidents of Sexual Assault and Victim Care	Determine whether the United States Military Academy (USMA) and Criminal Investigation Command responded appropriately to incidents of sexual assault and whether the USMA Sexual Harassment/Assault Response and Prevention office provided the required support and care to USMA cadets who are victims of sexual assault.	6	29
122	Evaluation	Evaluation of Military Criminal Investigative Organization Systems Review - Naval Criminal Investigative Service	Determine whether Naval Criminal Investigative Service internal control systems are in place and whether these systems are suitably designed and operating effectively, providing reasonable assurance that the Naval Criminal Investigative Service is complying with applicable standards, policies, and procedures.	6	29
158	Evaluation	Requirements for Senior Defense Officials Seeking Employment with Defense Contractors	Determine whether the DoD is in compliance with Section 847 of Public Law 110-181, which requires certain DoD officials to request a written opinion from the appropriate ethics counselors regarding post-DoD employment restrictions.	6	30

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
180	Evaluation	Defense Agencies and Activities with Organic Counterintelligence Capabilities Rapid Evaluation Series	Determine whether DoD agencies and activities with organic counterintelligence capabilities have adhered to all existing laws, DoD issuances, Intelligence Oversight rules, and agency and activity policies when conducting counterintelligence activities.	6	30
79	Audit - Performance	Audit of the <i>Columbia</i> -Class Propulsor/ Coordinated Stern and the Stern Area System	Determine whether the Navy is managing the development of <i>Columbia</i> -Class propulsor/coordinated stern and the stern area system to ensure that it meets performance requirements without cost increases or schedule overruns.	7	33
102	Audit - Performance	Audit of the Supply Chain Risk Management for a U.S. Nuclear Delivery System	Determine whether the DoD has implemented a risk management program that minimizes the ability of an adversary to infiltrate or otherwise compromise the supply chain for a U.S. nuclear weapons delivery system or platform.	7	33
125	Evaluation	Evaluation of United States Air Force Law Enforcement Support to Nuclear Convoys	Determine whether DoD and the United States Air Force have sufficient policy guidance and supervisory oversight relative to USAF Law Enforcement support for nuclear convoys.	7	33
146	Evaluation	Evaluation of the Ground-Based Midcourse Defense System	Determine whether the Missile Defense Agency has identified and addressed causes for the Ground-based Midcourse Defense System's test failures experienced since its deployment in 2004.	7	33
148	Evaluation	Evaluation of the Space-Based Infrared System	Determine whether Space-Based Infrared System capabilities as currently fielded and planned are consistent with DoD mission and operational requirements. Specifically, the evaluation will focus on requirements related to redundancy and mission coverage, as well as mitigation plans for any shortfalls.	7	33
149	Evaluation	Evaluation of Aerial Refueling Support to the U.S. Nuclear Mission	Determine whether the current aerial refueling tanker fleet is correctly configured, supported, and maintained to support U.S. Nuclear Strike Missions as directed in relevant Presidential and DoD guidance.	7	33
153	Evaluation	Evaluation of the Implementation of MIGHTY GUARDIAN Force-on-Force Evaluation Recommendations	Determine whether the Military Services have implemented recommendations from MIGHTY GUARDIAN Force-on-Force Exercises. If recommendations have not been implemented, determine if the Military Services assessed and accepted the risk at the appropriate level.	7	34
188	Evaluation	Classified Quality Assurance Project	Evaluate a Government Program Office's effectiveness in managing and ensuring quality assurance in accordance Federal Acquisition Regulation Part 46 and contractual requirements. Additional objectives are classified.	7	34

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
191	Evaluation	Followup of Report No. DODIG 2015-133, "Evaluation of the Integrated Tactical Warning and Attack Assessment Mobile Ground System," June 15, 2015	Determine whether the Air Force adequately implemented recommendations in Report No. DODIG 2015-133, "Evaluation of the Integrated Tactical Warning and Attack Assessment Mobile Ground System," June 15, 2015, to ensure that the current Mobile Ground System can be sustained until the replacement system attains full operational capability.	7	34
194	Audit - Performance	Audit of the Acquisition of the B-2 Defensive Management System Modernization	Determine whether the Air Force is developing the B-2 Defensive Management System Modernization within cost, schedule, and performance goals during the engineering and manufacturing development phase.	7	34
195	Evaluation	Evaluation of the Integrated Enterprise Ground Service Environment	Determine whether the Enterprise Ground Service Environment implementation plan will resolve transition challenges of integrating legacy systems.	7	34
197	Evaluation	Evaluation of the U.S. Air Force's Certification of the SpaceX Falcon Heavy Launch Vehicle for Use with National Security Space Payloads	Determine whether the Air Force adhered to its Launch Services New Entrant Certification Guide in verifying the reliability of the SpaceX Falcon 9 and Falcon Heavy launch vehicles. SpaceX's Falcon 9 and Falcon Heavy launch vehicles constitute the most recent family of Evolved Expendable Launch Vehicles, capable of providing access to space with intermediate and larger class payloads.	7	34
8	Audit - Performance	Audit of the Security of the DoD's Wireless Infrastructure	Determine whether DoD Components have implemented logical and access controls to protect DoD information transmitted over wireless networks.	8	23
9	Audit - Performance	Defense Insider Threat Management and Analysis Center Controls Over the Collection, Analysis, and Dissemination of Insider Threat and Workplace Violence Information	Determine whether the Defense Insider Threat Management and Analysis Center is providing an enterprise-level capability for insider threat information integration and management, and is safeguarding sensitive insider threat information.	8	23
11	Audit - Performance	Audit of Security Controls Over the DoD Intelligence Community Enclaves	Determine whether DoD Intelligence Community agencies are implementing logical and physical security controls to manage classified enclaves and protect them from insider and external threats.	8	24
36	Audit - Performance	Followup Audit of DoD Red Team Testing and Command Corrective Actions	Determine whether DoD Red Teams and DoD Components took actions to correct problems identified in DoD OIG Report No. DODIG-2013-035, "Better Reporting and Certification Processes Can Improve Red Team Effectiveness," December 21, 2012, related to classified findings.	8	23

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
48	Audit - Performance	Audit of Joint Exercises and Effect on Readiness	Determine whether the Joint Chiefs of Staff developed and implemented joint training exercises that improved the readiness of units to accomplish combatant commander mission essential tasks or joint operation objectives.	8	37
54	Audit - Performance	Audit of the Transportation of Arms, Ammunition, and Explosives	Determine whether domestic DoD bases provide commercial carriers with access to secure hold areas for the transportation of arms, ammunition, and explosives, as required by the Defense Transportation Regulation.	8	37
55	Audit - Performance	Audit of the Navy's Aviation Environmental Control System	Determine whether the Navy's new Environmental Control System approach has reduced the number of physiological episodes and improved safety of Navy pilots for the F/A-18, EA-18G and T-45 aircraft.	8	37
56	Audit - Performance	Audit of the Accuracy of a Service Members' Individual Medical Readiness	Determine whether Military Service members' individual medical readiness is accurately reflected in the Defense Health Agency's new Electronic Health Record Solution, "Genesis."	8	37
70	Audit - Performance	Audit of U.S. Army Watercraft Systems Program	Determine whether the Army is maintaining its watercraft fleet at a level that ensures operational readiness and meets the Army's defined expectations.	8	37
93	Audit - Performance	Audit of the Defense Finance and Accounting Service's Compliance with the Federal Information Security Modernization Act of 2014	Determine whether the Defense Finance and Accounting Service is in compliance with Federal Information Security Modernization Act requirements to protect DoD information and information systems supporting agency operations and assets.	8	37
108	Evaluation	Evaluation of Intelligence and Cryptologic Personnel Augmentation Support to Afloat Naval Strike Groups	Determine whether Naval Information Forces and Fleet Cyber Command/Commander, Tenth Fleet are effectively staffing and training intelligence and cryptologic augmentation personnel for afloat commands.	8	38
124	Evaluation	Evaluation of Military Services Law Enforcement Organizations' Response to Active Shooter and Workplace Violence Incidents	Determine whether the Military Service Law Enforcement Organizations' policies governing responses to active shooter and workplace violence threats and incidents are effective, consistent, and interoperable.	8	38
4	Audit - Performance	Audit of DoD Other Transaction Authority Agreements	Determine whether the DoD planned and executed other transaction authority agreements for allowable projects and ensured enhancement of DoD operations.	9	41

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
6	Audit - Performance	Audit of the Defense Commissary Agency Government Purchase Card Program	Determine whether the Defense Commissary Agency's use of Government Purchase Cards complied with applicable laws and regulations. Title 10 United States Code § 2784 requires the DoD Office of Inspector General to conduct periodic audits and reviews of the purchase card program.	9	41
14	Audit - Performance	Audit of Oversight of DoD Contractor Purchases Through Federal Mall	Determine whether DoD contractors are purchasing items through the DoD Federal Mall in excess of DoD requirements.	9	41
50	Audit - Performance	Audit of DoD Oversight of Private Security Contracts at Balad Air Base in Iraq	Determine whether the DoD is providing oversight of the private security contract covering Balad Air Base, Iraq, to ensure the contractor's performance meets the security needs outlined in the contract.	9	41
52	Audit - Performance	Audit of U.S. Special Operations Command Operational Test and Evaluation	Determine whether U.S. Special Operations Command is performing required test and evaluation of Special Operations Peculiar equipment to validate critical requirements.	9	41
53	Audit - Performance	Audit of Military Construction at Camp Arifjan, Kuwait	Determine whether the DoD provided adequate oversight of the Camp Arifjan, Kuwait, Army Pre-Positioned Stock military construction projects.	9	42
58	Audit - Performance	Followup on Recommendations in Report No. DODIG-2016-036, "Management of Items in Defense Logistics Agency Long-Term Storage Needs Improvement," December 22, 2015	Determine whether the Defense Logistics Agency implemented the recommendations in Report No. DODIG-2016-036, "Management of Items in Defense Logistics Agency Long-Term Storage Needs Improvement," December 22, 2015, and whether the implemented corrective actions addressed the identified problems.	9	42
76	Audit - Performance	Audit of the Management of a Non-Major Defense Acquisition Category 2 or 3 Program	Determine whether Army, Navy, and Air Force acquisition officials adequately identified and monitored Acquisition Category 2 and 3 programs.	9	42
80	Audit - Performance	Audit of the Army's Improved Turbine Engine Program Acquisition Plan	Determine whether the Army justified the planned Improved Turbine Engine Program procurement quantity during the engineering and manufacturing development phase.	9	42
95	Audit - Performance	Audit of DoD Management of Unfinalized Contractual Actions	Determine whether DoD personnel at selected sites complied with restrictions on Unfinalized Contractual Actions under Section 2326, Title 10, United States Code, "Unfinalized Contractual Actions: Restrictions."	9	42
96	Audit - Performance	Audit of DoD Contracts for Environmental Cleanup	Determine whether the DoD properly awarded and administered contracts for environmental cleanup under the Defense Environmental Restoration Program.	9	42

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
97	Audit - Performance	Audit of the Award and Oversight of Contracts and Other Transaction Authority Agreements Awarded for DoD Space Command	Determine whether Air Force officials properly awarded and performed sufficient oversight of contracts and other transaction authority agreements awarded by the Space and Missile Systems Center.	9	43
99	Audit - Performance	Audit of RQ-7 Shadow Tactical Unmanned Aerial System Spare Parts	Determine whether the Army and the Marine Corps are properly accounting for RQ-7 Shadow spare parts, maintaining appropriate inventory levels of RQ-7 spare parts, and coordinated with the Defense Logistics Agency to purchase RQ-7 spare parts at a lower price.	9	43
100	Audit - Performance	Audit of DoD Additive Manufacturing	Determine whether the DoD developed policies for, and is tracking, additive manufacturing equipment to minimize redundant, incompatible, and underutilized systems; and developed standard specifications for parts manufactured using additive manufacturing equipment.	9	43
103	Audit - Performance	Audit of the Navy's Hurricane Harvey, Irma, and Maria Recovery Effort Costs	Determine whether the Naval Facilities Command controlled cost and supported award fee payouts for the Global Contingency Construction Contract task orders issued to support the Hurricane Harvey, Irma, and Maria recovery efforts.	9	43
117	Evaluation	Quality Control Review on Single Audit of CNA Corporation	Determine whether the single audit of CNA Corporation was conducted in accordance with auditing standards and reporting requirements.	9	43
118	Evaluation	Quality Control Review on Single Audit of Aerospace Corporation	Determine whether the single audit of Aerospace Corporation was conducted in accordance with auditing standards and reporting requirements.	9	43
119	Evaluation	Quality Control Review on Single Audit of Johns Hopkins University	Determine whether the single audit of Johns Hopkins University was conducted in accordance with auditing standards and reporting requirements.	9	44
123	Evaluation	Evaluation of the Military Criminal Investigative Organizations Major Procurement Fraud Programs	Determine whether the Military Criminal Investigative Organizations are complying with Department and Service policies and procedures pertaining to investigation of major procurement fraud and whether the Military Criminal Investigative Organizations are addressing remedies and recoveries during their investigations, such as contractual, civil, criminal, and administrative remedies.	9	44
132	Evaluation	Evaluation of Contracting Officer Actions on Direct Questioned Costs	Determine whether contracting officers took appropriate actions when the Defense Contract Audit Agency questioned the allowability of contractor direct costs. In addition, the evaluation will test the accuracy of the related Contract Audit Followup System data field used in reporting to Congress.	9	44

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
133	Evaluation	Evaluation of Naval Sea Systems Command Actions on Contract Audit Reports	Determine whether Naval Sea Systems Command contracting officers took appropriate actions on Defense Contract Audit Agency report recommendations. The evaluation will also test the accuracy of related Contract Audit Followup System records included in the DoD Office of Inspector General Semiannual Report to Congress.	9	44
138	Evaluation	Evaluation of Defense Contract Management Agency Actions on Defense Contract Audit Agency Reports Involving Lockheed Martin Corporation	Determine whether Defense Contract Management Agency contracting officer actions on Defense Contract Audit Agency report recommendations are appropriate and comply with acquisition regulations. The evaluation will also test the accuracy of related Contract Audit Followup System records included in the DoD Office of Inspector General Semiannual Report to Congress.	9	44
142	Evaluation	External Peer Review of the Defense Contract Audit Agency	Determine whether the quality control system for the Defense Contract Audit Agency is adequate.	9	44
13	Audit - Performance	Audit of Controls Over Opioid Prescriptions at Selected TRICARE Health Care Providers	Determine whether select TRICARE health care providers over-prescribed opioids for DoD beneficiaries.	10	47
17	Audit - Performance	Audit of TRICARE State Prevailing Rates	Determine whether the Defense Health Agency controlled costs through state prevailing rates for TRICARE services and supplies.	10	47
157	Evaluation	The DoD's Opioid Abuse and Overdose Prevention Efforts	Determine whether the DoD's Drug Take Back Program is managed in accordance with DoD policy; determine whether the DoD ensures military treatment facilities register with the Drug Enforcement Administration to become authorized collectors for unused or expired medication; and determine how the DoD ensures that opiate reversal training and opiate reversal kits are available on military bases and other areas under DoD control in the United States and U.S. territories.	10	47
177	Audit - Performance	Audit of Cybersecurity of Navy and Air Force Medical Devices	Determine whether Navy and Air Force Military Treatment Facilities implemented effective security controls over medical devices.	10	48
179	Audit - Performance	Audit of the Sustainment, Restoration, and Modernization of DoD Medical Facilities	Determine whether DoD officials are maintaining DoD medical treatment facilities in accordance with Federal and DoD sustainment, restoration, and modernization policies and regulations.	10	48
182	Audit - Performance	Audit of Army Pharmacy Operations	Determine whether the Army properly stored and tracked pharmaceutical inventories and adequately safeguarded pharmacies.	10	48

Proposal Number	Type of Proposal	Title	Proposed Objective(s)	Primary Management Challenge	Page Number
183	Audit - Performance	Audit of DoD Electronic Health Record System Interoperability	Determine whether the DoD and the Department of Veterans Affairs are developing and implementing electronic health care systems that allow for full interoperability of health care information between DoD, the Department of Veterans Affairs, and private sector health care systems.	10	48

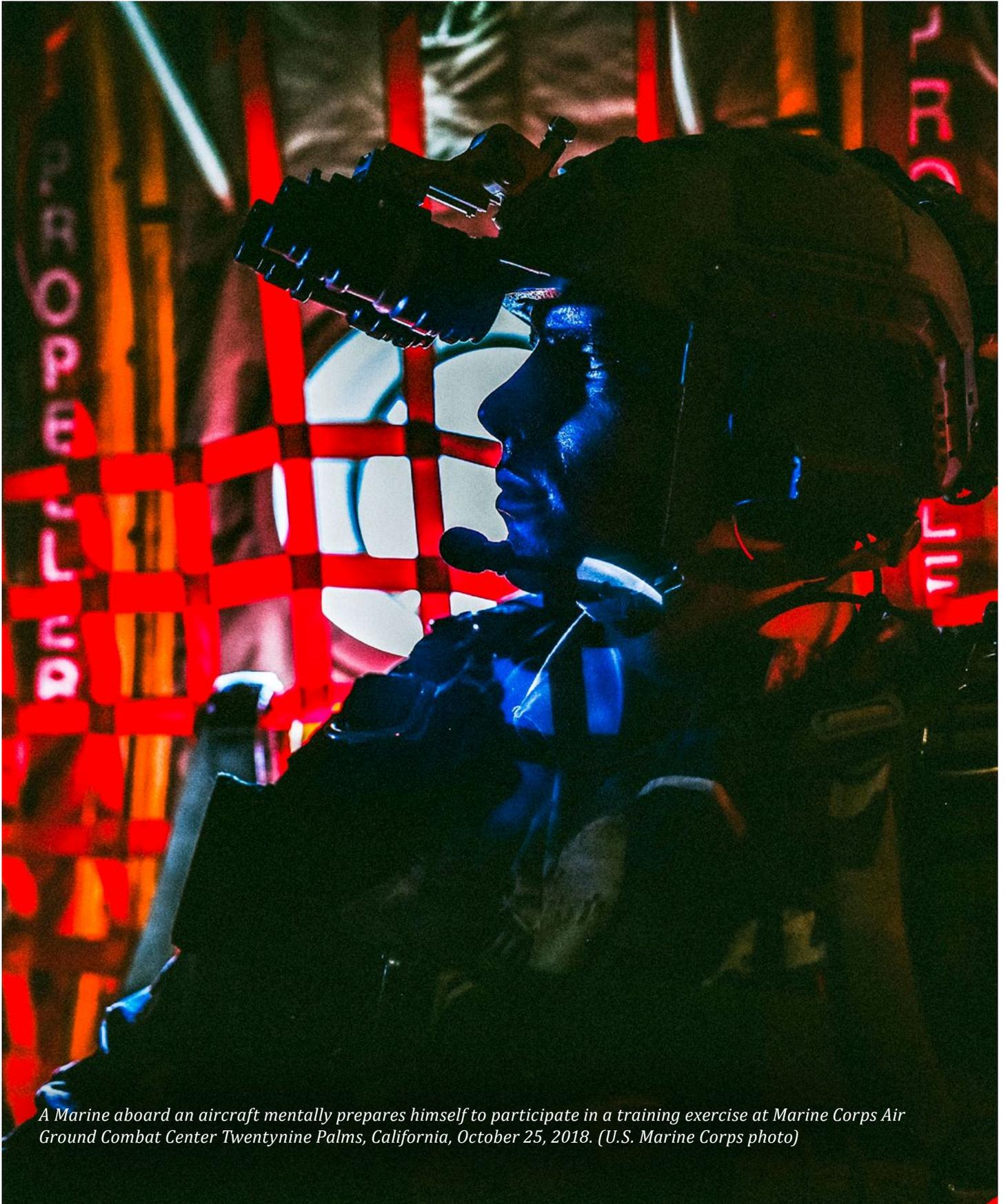
Appendix 2: DoD Reform Projects

Proposal Number	Type of Proposal	Title	Primary Management Challenge	Page Number
4	Audit - Performance	Audit of DoD Other Transaction Authority Agreements	9	41
5	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers Civil Works Basic Financial Statements	4	17
6	Audit - Performance	Audit of the Defense Commissary Agency Government Purchase Card Program	9	41
10	Audit - Performance	Audit of DoD Cybersecurity Operational Test and Evaluation Programs	5	23
12	Audit - Performance	Audit of the DoD Cyber Hygiene Program	5	24
14	Audit - Performance	Audit of Oversight of DoD Contractor Purchases through Federal Mall	9	41
16	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 U.S. Army Corps of Engineers' Sub-Allotted Funds Financial Statements	4	17
17	Audit - Performance	Audit of TRICARE State Prevailing Rates	10	47
18	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Department of the Army General Fund Basic Financial Statements	4	17
19	Nonaudit Service	Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the General Fund Enterprise Business System	4	17
20	Nonaudit Service	Contract Oversight of the FY 2019 Defense Information Systems Agency General Fund Financial Statements	4	17
21	Nonaudit Service	Contract Oversight of the FY 2019 Defense Information Systems Agency Working Capital Fund Financial Statements	4	17
22	Audit - Performance	Followup Audit on the Army's General Fund Enterprise Business System Acquire-to-Retire and Budget-to-Report End-to-End Business Processes	4	17
23	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Defense Health Program Enterprise General Fund Basic Financial Statements	4	17
24	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 DoD Medicare-Eligible Retiree Health Care Fund Basic Financial Statements	4	17
25	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 Defense Health Agency Contract Resource Management Basic Financial Statements	4	18
26	Nonaudit Service	Contract Oversight for the Audit of the FY 2019 Department of the Army Working Capital Fund Basic Financial Statements	4	18

Proposal Number	Type of Proposal	Title	Primary Management Challenge	Page Number
27	Attestation	Attestation Review of the DoD Counterdrug Program FY 2018 Obligations	4	18
28	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Air Force General Fund Financial Statements	4	18
29	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Air Force Working Capital Fund Financial Statements	4	18
30	Nonaudit Service	Contract Oversight of the FY 2019 U.S. Transportation Command Working Capital Fund Financial Statements Audit	4	18
31	Attestation	Attestation Review of the DoD Counterdrug Program FY 2018 Performance Summary Report	4	19
32	Nonaudit Service	Contract Oversight of the FY 2019 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of Controls of the System Supporting the Delivery of Munitions Inventory Management	4	19
33	Audit - Performance	Audit of the Defense Health Agency Improper Payments Reporting	4	19
35	Audit - Performance	Audit of the DoD FY 2018 Compliance With Improper Payments Elimination and Recovery Act Requirements	4	19
38	Audit - Performance	Audit of DoD Compliance with the Digital Accountability and Transparency Act of 2014	4	19
39	Attestation	Attestation of the Agreed-Upon Procedures for Reviewing the FY 2018 Civilian Payroll Withholding	4	19
40	Nonaudit Service	Defense Logistics Agency FY 2019 Financial Statement Audits and Attestation Engagements	4	19
44	Nonaudit Service	Contract Oversight of the FY 2019 Military Retirement Fund Financial Statements Audit	4	19
46	Audit - Performance	Followup Audit on Staffing, Equipping, and Fielding the Cyber Mission Force	5	24
50	Audit - Performance	Audit of DoD Oversight of Private Security Contracts at Balad Air Base in Iraq	9	41
52	Audit - Performance	Audit of U.S. Special Operations Command Operational Test and Evaluation	9	41
53	Audit - Performance	Audit of Military Construction at Camp Arifjan, Kuwait	9	42
58	Audit - Performance	Followup on Recommendations in Report No. DODIG-2016-036, "Management of Items in Defense Logistics Agency Long-Term Storage Needs Improvement," December 22, 2015	9	44
60	Audit - Performance	Audit of Cybersecurity Over the Additive Manufacturing Process	5	43
61	Audit - Performance	Audit of the Development and Integration of Artificial Intelligence Technology into DoD Plans and Programs	5	25
66	Audit - Performance	Audit of U.S Host-Tenant Agreements for Camp Lemonnier, Djibouti	4	20
70	Audit - Performance	Audit of U.S. Army Watercraft Systems Program	8	37

Proposal Number	Type of Proposal	Title	Primary Management Challenge	Page Number
73	Audit - Performance	Audit of U.S. Transportation Command Cargo Scheduling Effectiveness	2	9
74	Audit - Performance	Audit of U.S. Special Operations Command Military Construction Justification and Planning	4	37
75	Audit - Financial Statement	Audit of the DoD Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2019, and September 30, 2018	4	20
76	Audit - Performance	Audit of the Management of a Non-Major Defense Acquisition Category 2 or 3 Program	9	42
78	Nonaudit Service	Contract Oversight of the FY 2019 Navy General Fund Financial Statements Audit	4	20
79	Audit - Performance	Audit of the <i>Columbia</i> -Class Propulsor/Coordinated Stern and the Stern Area System	7	42
80	Audit - Performance	Audit of the Army's Improved Turbine Engine Program Acquisition Plan	9	42
83	Nonaudit Service	Contract Oversight of the Audit of the FY 2019 United States Marine Corps Financial Statements	4	20
85	Nonaudit Service	Contract Oversight for the Audit of the FY 2019 Department of the Navy Working Capital Fund Financial Statements	4	20
87	Audit - Performance	Audit of Cybersecurity of DoD Acquisition Category I Weapon Systems Data Maintained at Contractor Facilities	5	26
95	Audit - Performance	Audit of DoD Management of Undefined Contractual Actions	9	42
96	Audit - Performance	Audit of DoD Contracts for Environmental Cleanup	9	42
97	Audit - Performance	Audit of the Award and Oversight of Contracts and Other Transaction Authority Agreements Awarded for DoD Space Command	9	43
100	Audit - Performance	Audit of DoD Additive Manufacturing	9	43
101	Nonaudit Service	Contract Oversight of the FY 2019 U.S. Special Operations Command Financial Statement	4	20
102	Audit - Performance	Audit of the Supply Chain Risk Management for a U.S. Nuclear Delivery System	7	33
103	Audit - Performance	Audit of the Navy's Hurricane Harvey, Irma, and Maria Recovery Effort Costs	9	43
108	Evaluation	Evaluation of Intelligence and Cryptologic Personnel Augmentation Support to Afloat Naval Strike Groups	8	38
117	Evaluation	Quality Control Review on Single Audit of CNA Corporation	9	43
118	Evaluation	Quality Control Review on Single Audit of Aerospace Corporation	9	43
119	Evaluation	Quality Control Review on Single Audit of Johns Hopkins University	9	44
123	Evaluation	Evaluation of the Military Criminal Investigative Organizations Major Procurement Fraud Programs	9	44

Proposal Number	Type of Proposal	Title	Primary Management Challenge	Page Number
126	Evaluation	External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Organization	4	20
127	Evaluation	External Peer Review of the Naval Audit Service Special Access Program Audits	4	20
128	Evaluation	Oversight of the FY 2019 Naval Audit Service External Peer Review	4	20
129	Evaluation	External Peer Review of the Army Internal Review Program	4	20
132	Evaluation	Evaluation of Contracting Officer Actions on Direct Questioned Costs	9	44
133	Evaluation	Evaluation of Naval Sea Systems Command Actions on Contract Audit Reports	9	44
137	Evaluation	Evaluation of the Algorithmic Warfare Cross-Functional Team (Project Maven)	2	10
138	Evaluation	Evaluation of Defense Contract Management Agency Actions on Defense Contract Audit Agency Reports Involving Lockheed Martin Corporation	9	44
140	Audit - Performance	Audit of Host Nation Support in the U.S. European Command	2	10
142	Evaluation	External Peer Review of the Defense Contract Audit Agency	9	20
144	Evaluation	Evaluation of U.S. and Coalition Efforts to Train, Advise, Assist, and Equip the Afghan Tactical Air Coordinators	3	13
146	Evaluation	Evaluation of the Ground-Based Midcourse Defense System	7	33
161	Evaluation	Evaluation of the European Deterrence Initiative	3	10
166	Evaluation	Coalition Joint Task Force—Operation Inherent Resolve Efforts to Advise and Assist the Iraqi Ministry of Defense	3	14
179	Audit - Performance	Audit of the Sustainment, Restoration, and Modernization of DoD Medical Facilities	10	48
182	Audit - Performance	Audit of Army Pharmacy Operations	10	48
183	Audit - Performance	Audit of the DoD Electronic Health Record System Interoperability	10	48
188	Evaluation	Classified Quality Assurance Project	7	34
193	Audit - Performance	Audit of Unmanned Aerial Vehicle Systems Cybersecurity Controls	5	26
194	Audit - Performance	Audit of the Acquisition of the B-2 Defensive Management System Modernization	7	34
195	Evaluation	Evaluation of the Integrated Enterprise Ground Service Environment	7	34
196	Audit - Performance	Audit of the DoD's Management of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment for Syria	3	14
197	Evaluation	Evaluation of the U.S. Air Force's Certification of the SpaceX Falcon Heavy Launch Vehicle for Use with National Security Space Payloads	7	34



A Marine aboard an aircraft mentally prepares himself to participate in a training exercise at Marine Corps Air Ground Combat Center Twentynine Palms, California, October 25, 2018. (U.S. Marine Corps photo)

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