



INSPECTOR GENERAL

U.S. Department of Defense

FISCAL YEAR 2020

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.



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DEPARTMENT OF DEFENSE
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October 15, 2019

I am pleased to present the Department of Defense Office of the Inspector General (DoD OIG) FY 2020 Oversight Plan.

When considering which audits and evaluations to include in our Oversight Plan, we considered the FY 2020 top DoD management challenges to ensure that we focus on the key areas of importance to the DoD. In this year's plan, we describe our planned and ongoing oversight projects, organized by the top management and performance challenges facing the DoD.

The FY 2020 top DoD management challenges are:

1. Countering China, Russia, Iran, and North Korea
2. Countering Global Terrorism
3. Ensuring the Welfare and Well-being of Service Members and Their Families
4. Ensuring Ethical Conduct
5. Financial Management: Implementing Timely and Effective Actions to Address Financial Management Weaknesses Identified During the First DoD-Wide Financial Statement Audit
6. Enhancing DoD Cyberspace Operations and Capabilities
7. Enhancing Space-Based Operations, Missile Detection and Response, and Nuclear Deterrence
8. Improving Supply Chain Management and Security
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 address these top challenges. We use this plan to help us 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.

Finally, it is important to note that our oversight plan is not a static document, and our oversight projects may be modified as new challenges and risks emerge for the DoD throughout the year.

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



An AV-8B Harrier lands on the flight deck aboard the Wasp-class amphibious assault ship USS Kearsarge, April 19, 2019. (U.S. Navy photo)



Oversight Plan

FISCAL YEAR 2020

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*U.S. Army paratroopers assigned to 1st Squadron, 91st Cavalry Regiment, 173rd Airborne Brigade perform an airborne proficiency jump over Bunker Drop Zone in Grafenwoehr Training Area, August 14, 2019.
(U.S. Army Photo)*

Introduction

This FY 2020 Oversight Plan describes the oversight projects the Department of Defense Office of Inspector General (DoD OIG) intends to conduct over the next fiscal year. This plan also describes the DoD OIG's ongoing audits and evaluations. Each of the projects is linked to a management challenge facing the DoD.

To produce this plan, the DoD OIG first determined the key risks and vulnerabilities facing the DoD, which we recently reported in the FY 2020 Top DoD Management Challenges document. The DoD OIG prepares this annual document pursuant to the Reports Consolidation Act of 2000 and provides it to the DoD for inclusion in the Agency Financial Report to Congress. In addition to the management challenges, the DoD OIG reviews and considers its own research, assessments, and judgment; key strategic documents, such as the National Security Strategy, the National Defense Strategy, and the DoD's FY 2020 President's Budget Request; oversight work from the DoD OIG and other oversight organizations, including the Government Accountability Office and DoD Components; and congressional hearings, legislation, and feedback from Members of Congress.

The DoD OIG uses its top management challenges document as a framework to prioritize our oversight efforts. As a result, this 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 planned and ongoing oversight projects that directly align with the challenge. Each listed project contains the title of the project and brief summary of its objective.

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

The DoD OIG seeks to plan oversight projects more fully, more dynamically, and more holistically. Planning the right audit and evaluation projects, at the right time, is critically important to the DoD OIG's effectiveness and the DoD's success. The DoD OIG must ensure that each project is relevant, impactful, timely, and responsive to the strategic environment in which the DoD operates. Oversight planning remains an ongoing process that is constantly reassessed, adding new projects when necessary and removing others.

The following sections discuss the DoD OIG's planned and ongoing oversight work related to each DoD top management challenge.





U.S. and Italian air force aircraft fly in formation over the Adriatic Sea during Exercise Astral Knight 19, June 4, 2019. (U.S. Air Force photo)

Challenge 1. Countering China, Russia, Iran, and North Korea

The National Security Strategy and National Defense Strategy identify major power competitors—China and Russia—as the top challenge for the DoD. The two strategies state that China and Russia seek to shape a world “antithetical to U.S. values and interests” and to expand their influence and power at the expense of the sovereignty of other countries. The strategies also characterize North Korea and Iran as rogue regimes that are destabilizing regions through their pursuit of nuclear weapons or sponsorship of terrorism.

DoD leaders have regularly highlighted the threats from these countries to U.S. interests. China continues its theft of science and technology from the U.S. Government, corporations, and allies. Russia continues to pursue its regional and global influence by using proxy forces to invade neighboring states, and by employing cyberwarfare and other tactics to undermine democratic nations’ political systems. Russia is also conducting a comprehensive nuclear modernization program, including improvements to its non-strategic nuclear weapons and development of a ground-launched cruise missile that violated the Intermediate-Range Nuclear Forces Treaty. North Korea may already possess a nuclear weapon capable of reaching the United States. North Korea also continues to use an extensive campaign of cyberattacks to steal and launder money and cryptocurrency from international financial institutions to fund its weapons development programs. Additionally, Iran continues to threaten security and stability in the Middle East and Southwest Asia because of its support of terrorism, advancement of nuclear weapon and advanced missile capabilities, and sophisticated cyberterrorism tactics.

The United States and the DoD face formidable challenges in countering threats and actions of China, Russia, Iran, and North Korea. The DoD must maintain technological superiority and high military readiness to deter military operations from U.S. adversaries; prevent increased development of nuclear weapons; counter support of terrorism; and combat cyber intrusions and technological theft from the U.S. Government, corporations, and allies.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 15 planned and 18 ongoing oversight projects that relate to Countering China, Russia, Iran, and North Korea.

PLANNED OVERSIGHT PROJECTS

Evaluation of U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center

The objective of this evaluation is to determine the degree of capacity, capability, and efficiency created for the geographic combatant commanders through the establishment of the U.S. Special Operations Command's global internet-based information operations center.

Evaluation of Kinetic Targeting Processes in the U.S. Africa Command Area of Responsibility

The objective of this evaluation is to determine whether the U.S. Africa Command adhered to targeting procedures, considered available intelligence in approving strikes, and monitored compliance and reporting on international conventions on minimizing civilian casualties.

Audit of the U.S. Marine Corps' Infrastructure Planning in Australia

The objective of this audit is to determine whether the DoD and Marine Corps have infrastructure plans to support U.S. Indo-Pacific Command.



The amphibious assault ship USS Wasp transits the South China Sea, September 4, 2019. (U.S. Navy photo)

Audit of the U.S. Navy Shipyard Infrastructure Optimization Plan

The objective of this audit is to determine whether the Department of the Navy shipyard optimization plan included specific goals and metrics to meet program objectives while maintaining fleet readiness and current shipyard operations.

Followup Audit of the U.S. Army's Management of the Heavy Lift VIII Contract to Meet Changing Middle East Mission

The objective of this followup audit is to determine whether the Army implemented corrective actions in response to six open recommendations in Report No. DODIG-2017-095, "U.S. Army's Management of the HL8 Commercial Transportation Contract Requirements in the Middle East," June 26, 2017.



The deployment of a Terminal Altitude Area Defense System to Israel March 4, 2019. (U.S. Army photo)



U.S. and Polish troops participate in a simulated tank battle at Bemowo Piskie Training Area, Poland, July 13, 2019. (U.S. Army photo)

Audit of the DoD's Training of Ground Combat Units to Operate in a Contested Electromagnetic Spectrum

The objective of this audit is to determine whether the DoD trained ground combat units to operate in a contested electromagnetic spectrum against a near-peer adversary.

Audit of the U.S. Army Central Command's Modernized Enduring Equipment Set in the U.S. Central Command Area of Responsibility

The objective of this audit is to determine whether the Army's implementation of the modernized enduring equipment sets in the U.S. Central Command area of responsibility is meeting mission goals.

Audit of the U.S. Forces Korea Bulk Petroleum Distribution

The objective of this audit is to determine whether U.S. Forces Korea can deploy, operate, and maintain the inland petroleum distribution system to the meet bulk petroleum distribution requirements of the joint force during military operations.

Audit of the DoD's Surface Movements in the U.S. European Command

The objective of this audit is to determine whether the DoD is executing surface movements in the U.S. European Command within planned timelines.

Security Controls at Aerial Ports of Debarkation in Europe

The objective of this audit is to determine whether the DoD has adequate controls over the security and handling of protected cargo, and whether the DoD has adequate facilities and physical security controls at the Aerial Ports of Debarkation in the U.S. European Command area of responsibility.

Audit of Depot-Level Maintenance for U.S. Military Heavy Lift Helicopters

The objective of this audit is to determine whether the depot-level maintenance for U.S. military heavy lift helicopters enables the fleet to maintain required aircraft availability and readiness rates.

Evaluation of a Classified Program 1

The objective of this evaluation is to review a DoD Special Access Program.

Evaluation of a Classified Program 2

The objective of this evaluation is to review a DoD Special Access Program.

Evaluation of Impact to Warfighter From National Geospatial-Intelligence Agency Analytic Divestment

The objective of evaluation is to determine the impact to geospatial intelligence customers related to a recent change in analytic priorities at the National Geospatial-Intelligence Agency.

Audit of Cross-Domain Solutions Cybersecurity

The objective of this audit is to determine whether DoD Components have secured cross-domain solutions to protect classified information and networks.

ONGOING OVERSIGHT PROJECTS

Audit of Munitions Storage Facilities in the U.S. European Command

The objective of this audit is to determine whether the DoD stored and secured its munitions in the U.S. European Command in accordance with applicable policy.

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

The objective of this evaluation is to determine whether the Under Secretary of Defense for Intelligence has developed controls to oversee the integration of artificial intelligence into intelligence collection platforms to improve the processing, exploitation, and dissemination of intelligence.

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

The objective of this audit is to determine whether the U.S. European Command host nation support agreements address logistical requirements needed to execute the operation plan.

Evaluation of Integrated Undersea Surveillance System Capabilities

The objective of this evaluation is to determine whether the current and planned Integrated Undersea Surveillance Systems are able to meet anti-submarine warfare theater requirements.

Classified Evaluation of an Air Force Program

The objective of this evaluation is classified.

Evaluation of Defense Agencies and Activities With Organic Counterintelligence Capabilities

The objective of this evaluation is to 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.

Evaluation of the DoD Counterintelligence Workforce Capacity Development

The objective of this evaluation is to determine whether the Military Services have developed counterintelligence (CI) training programs that certify CI agents to conduct CI functional missions for the DoD.

Audit of Munitions Distribution to the Joint Forces Throughout the Republic of Korea

The objective of this audit is to determine whether U.S. Forces Korea has the capability to receive and distribute munitions to joint forces throughout the Republic of Korea in support of operation plan requirements.

Audit of Aircraft Readiness at the Naval Aviation Warfighting Development Center, Fallon, Nevada

The objective of this audit is to determine whether the aircraft in support of the Naval Aviation Warfighting Development Center at Naval Air Station Fallon, Nevada, are mission-ready to train carrier air wings for deployment.

Evaluation of U.S. European Command's Joint Intelligence Operations Center Analytic Center's Warning Intelligence Capabilities

The objective of this evaluation is to determine whether the warning intelligence capabilities of the Joint Intelligence Operations Center Analytic Center, part of the U.S. European Command, are designed to detect and report time-sensitive intelligence information on foreign developments that forewarn of hostile actions or intentions against U.S. entities, partners, or interests.

Audit of Army Brigade Combat Team Readiness

The objective of this audit is to determine whether the Army has identified and addressed brigade combat team readiness challenges.

Audit of Arleigh Burke-Class Destroyer Readiness

The objective of this audit is to determine whether the Navy has identified and addressed readiness challenges of the Arleigh Burke-Class destroyers.

Followup of Report No. DoDIG-2014-083, "Insufficient Infrastructure Support to the Fixed Submarine Broadcast System," June 23, 2014

The objective of this followup evaluation is to determine whether the Navy implemented recommendations to ensure the Fixed Submarine's Broadcast System's infrastructure, maintenance, modernization and management is sufficient to perform required functions.

Audit of U.S. Transportation Command Oversight of the National Defense Reserve Fleet

The objective of this audit is to determine whether the U.S. Transportation Command performed oversight to support activation requirements for the National Defense Reserve Fleet.

Department of Defense Regional Centers for Security Studies

The objective of this evaluation is to determine the conduct of the DoD and the Regional Centers for Security Studies related to implementation of actions to develop measures of effectiveness, faculty hiring, non-disclosure agreements, travel, and payments of honoraria.

Evaluation of DoD End-Use Monitoring for Equipment Transferred to the Government of Ukraine

The objective of this evaluation is to determine whether DoD transfers of sensitive military equipment to Ukraine are conducted in compliance with U.S. laws and regulations.

Audit of Pre-Deployment Training on Countering Unmanned Aerial Systems

The objective of this audit is to determine whether the Military Services conducted pre-deployment training on countering an adversary's use of unmanned aerial systems, in accordance with the operational requirements of the geographic combatant commands.

Evaluation of DoD Counter Threat Finance Activities in Support of U.S. Indo-Pacific Command, U.S. Africa Command, U.S. Central Command, and U.S. European Command Priorities

The objective of this evaluation is to determine whether U.S. Indo-Pacific Command, U.S. Africa Command, U.S. Central Command, and U.S. European Command have established the capabilities to conduct counter threat finance to deny, disrupt, or defeat and degrade adversaries' ability to use global financial networks.



A U.S. Marine Corps crew chief with Marine Medium Tiltrotor Squadron (VMM) 364 mans an M240-D machine gun on an MV-22 Osprey during a tactical recovery of aircraft and personnel exercise September 8, 2019. A Marine Air Ground Task Force is specifically designed to be capable of deploying aviation, ground, and logistics forces forward at a moment's notice. (U.S. Marine Corps photo)

Challenge 2. Countering Global Terrorism

Terrorism, particularly violent attacks by al Qaeda, the Islamic State of Iraq and Syria (ISIS), and other violent extremist groups, remains a persistent worldwide threat. Violent extremist organizations in the Middle East, Africa, South Asia, and East Asia continue to create regional instability and, in many cases, seek to threaten the U.S. homeland.

The DoD seeks to deter, disrupt, and defeat these violent extremist threats through a variety of counterterrorism activities, ranging from direct military operations against the enemy to long-term security cooperation with partner forces to build their counterterrorism capability. These activities, which address a diverse range of violent extremist organizations, often in austere locations, involve significant challenges for the DoD.

While the DoD recognizes the continued threat posed by violent extremists, it has begun to shift its focus more toward other threats in alignment with the National Defense Strategy. In August 2019, then-Chairman of the Joint Chiefs of Staff General Joseph Dunford said that the DoD had shifted to plans that are globally oriented and focused on each of the five primary challenges referenced in the National Defense Strategy—China, Russia, Iran, North Korea, and violent extremism. The DoD must continually review and prioritize how to deploy limited resources—including personnel, equipment, and intelligence capacity—to counterterrorism activities around the world. In addition, long-term planning for counterterrorism operations is difficult because the operations often have timelines that span leadership changes, annual appropriations cycles, and authorized legislative processes.

The DoD must also coordinate and work with partner forces, which can create cultural, political, and practical challenges. As the DoD trains and equips partner forces to build their counterterrorism capacity, it must track the equipment and weapons it provided to ensure they are not diverted to unintended use, it must monitor contractor performance in the execution of supporting efforts, and it must ensure the progress of its partner forces. The DoD also must coordinate with other Federal entities, such as the U.S. Agency for International Development and the Department of State, as well as with foreign governments, as they help rebuild essential infrastructure and government institutions. Additionally, in many counterterrorism areas of operation, the DoD must contend with the influence of external adversaries, who are seeking to enable or support violent extremist organizations and undermine the DoD's actions and the interests of the United States.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 10 planned and 12 ongoing oversight projects that relate to countering global terrorism.

PLANNED OVERSIGHT PROJECTS

Evaluation of Submarine Support to Special Operations Forces

The objective of this evaluation is to determine how the Navy plans to maintain the capability to support undersea clandestine insertion after the retirement of the *Ohio* class submarines.

Evaluation of the Combatant Commands' Intelligence Interrogation Approaches and Techniques

The objective of this evaluation is to determine whether the combatant commands' intelligence interrogation approaches and techniques adhere to applicable DoD policies and regulations, and to determine the overall effect of these policies and regulations on the interrogation process.

Evaluation of the Use of Compartmented Geospatial Intelligence Collection for Operation Inherent Resolve

The objective of this evaluation is to evaluate the National Geospatial-Intelligence Agency's and U.S. Central Command's intelligence collection in support of Operation Inherent Resolve.

Joint Evaluation of the Office of the Director of National Intelligence Implementation of Intelligence Component Information Sharing Authority

The objective of this evaluation is to determine the ability of the Director of National Intelligence to ensure maximum availability and access to signals intelligence and resolve conflicts between Intelligence Component elements.

Evaluation of Legacy Full-Motion Video Technology With Artificial Intelligence Initiatives

The objective of this evaluation is to determine whether current Air Force Full-Motion Video technology is capable of fully utilizing artificial intelligence initiatives, such as Project Maven.

Audit of Afghanistan Air Theater Movement Contracts

The objective of this audit is to determine whether the U.S. Transportation Command performed adequate oversight of air theater movement services contracts in Afghanistan to verify that contractor performance complied with contract requirements, such as aircraft provision, operational readiness, and reporting requirements.

Audit of National Maintenance Strategy–Ground Vehicle Systems Contract Oversight

The objective of this audit is to determine whether the Army Contracting Command monitored contractor performance for the National Maintenance Strategy–Ground Vehicle Systems contract to ensure the contractor fulfilled all contract requirements while keeping costs to a minimum.

Evaluation of Al Dhafra Air Base, United Arab Emirates, Fueling Facilities

The objective of this evaluation is to determine whether the Air Force effectively maintains the fueling facilities located at Al Dhafra Air Base, United Arab Emirates, to support U.S. Central Command's refueling missions and that these refueling facilities do not pose a health, safety, or environmental risk.

Evaluation of U.S. Africa Command's Support to Foreign Partners for Counter-Terrorism Operations

The objective of this evaluation is to evaluate U.S. Africa Command's support to foreign partners for counterterrorism operations.

Evaluation of Tactical Signals Intelligence Processing, Evaluation, and Dissemination

The objective of this evaluation is to determine whether DoD Components tactical signals intelligence processing, exploitation, and dissemination capabilities are satisfying Commander's requirements.

ONGOING OVERSIGHT PROJECTS

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

The objective of this evaluation is to determine whether U.S. Forces–Afghanistan has effective procedures for conducting force protection counter-intelligence screening, biometrics, and vetting operations.

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

The objective is to evaluate CENTCOM's target development and prosecution process, as well as, post-strike collateral damage and civilian casualty assessment.

Audit of the DoD's Accountability of Equipment Designated for Syria

The objective of this audit is to determine whether the DoD accounted for Counter-Islamic State of Iraq and Syria Train and Equip Fund equipment designated for Syria from procurement through divestment.



Marines simulated crowd control to firing non-lethal munitions as part of Exercise Eager Lion 2019. (U.S. Marine Corps photo)

Audit of Jordan Border Program

The objective of this audit is to determine whether the Defense Threat Reduction Agency is ensuring the contractor provided equipment, training, and sustainment to meet the Jordan Border Security Program requirements.

Evaluation of DoD Security Controls for Intelligence, Surveillance, and Reconnaissance Supply Chains

The objective of this evaluation is to evaluate security controls for intelligence, surveillance, and reconnaissance asset supply chains.



U.S. Army soldiers assigned to the 2nd Battalion fire their M777 towed 155 mm Howitzer at Qayyarah West Airfield, Iraq, September 10, 2019. (U.S. Army photo)

Evaluation of the U.S. Army Unmanned Aircraft Systems Project Office’s Ability to Provide Signals Intelligence Support to Unmanned Aerial Systems

The objective of this evaluation is to evaluate the Army’s development and deployment of signals intelligence support to unmanned aerial systems.

Evaluation of Combined Joint Task Force–Operation Inherent Resolve’s Military Information Support Operations

The objective of this evaluation is to determine whether Combined Joint Task Force–Operation Inherent Resolve effectively planned and executed military information support operations to counter ISIS in Iraq and Syria.

Audit of U.S. Military Equipment Retrograded From Syria

The objective of this audit is to determine whether the DoD has secured and accounted for the U.S. military equipment retrograded from Syria.



U.S. Marines transported to the range for their final evaluation on August 13, 2019. (U.S. Marine Corps photo)

Evaluation of DoD Policies and Implementation Efforts to Counter Small Unmanned Aircraft Systems

The objective of this evaluation is to determine whether the DoD’s policy and processes to counter small unmanned aircraft system threats synchronized the development of countermeasures, policy, and tactics to ensure the warfighter can rapidly counter these threats and provide the Military Services with systems that are interoperable and sustainable.



U.S. Marines discussing convoy ambushes during Cooperation Afloat Readiness and Training (CARAT). (U.S. Marine Corps photo)



*U.S. Marines observe target impact during exercise Agile Spirit 2019 in Orpholo, Georgia, August 1, 2019.
(U.S. Marine Corps photo)*

Audit of the Core Inventory Management System Implementation

The objective of this audit is to determine whether the DoD's implementation of the Core Inventory Management System improved weapons and vehicle accountability.

Followup Evaluation of the DoD's Biological Select Agents and Toxins Biosafety and Biosecurity Program Implementation

The objective of this followup evaluation is to validate the DoD's implementation of the recommendations from Report No. DODIG-2016-078, "Evaluation of DoD Biological Safety and Security Implementation," and ensure the measures taken meet the intent of the recommendations.

Evaluation of U.S. Forces–Afghanistan Processes to Counter Remote Controlled Improvised Explosive Devices

The objective of this evaluation is to determine whether DoD Components developed and implemented processes to counter improvised explosive devices that threaten U.S. and Coalition Forces.



*Navy Petty Officer greets his daughter during the USS Kearsarge's homecoming in Norfolk, Virginia July 18, 2019.
(U.S. Navy photo)*

Challenge 3. Ensuring the Welfare and Well-Being of Service Members and Their Families

One of the DoD's top priorities is ensuring that service members and their families have the support they need to successfully navigate the challenges of military life. Joint Publication 3-0, "Joint Operations," states that the DoD is responsible for "promoting, improving, preserving, or restoring the mental or physical well-being of service members." In addition, a DoD Instruction on military family readiness states that "the role of personal and family life shall be incorporated into organizational goals related to the recruitment, retention, morale, and operational readiness of the military force." Despite this being a top priority for the DoD, many challenges still exist.

In July 2019, when he became the Secretary of Defense, Secretary Esper stated:

As a personal priority of mine, we will place a particular focus on the well-being of our families. Our military spouses and civilians and children make tremendous sacrifices for this country and in return, I am committed to ensuring they are properly cared for. . . They know that this administration, that this Congress and the American people have their back. And they know that when they are deployed far away from home, their families will be taken care of.

To ensure that military members can perform their critical missions and sustain readiness, the DoD must address many challenges that can affect service members and their families, including substance abuse, sexual assault, suicide, unsafe housing and installations, inadequate child care, and spouse unemployment. These challenges can be exacerbated by frequent deployments, relocations, and the stress that those events place on the service member's family. Many of these challenges are long-standing and difficult to address, but it is critical for the DoD to make progress in these areas to help ensure the welfare and well-being of service members and their families.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has seven planned and seven ongoing oversight projects that relate to the Welfare and Well-being of Service Members and Their Families.



PLANNED OVERSIGHT PROJECTS

Audit of the DoD Management of Excess Infrastructure

The objective of this audit is to determine whether the DoD is controlling costs by reusing, repurposing, or demolishing excess infrastructure.

Audit of Entitlements and Allowances for Processing for Military Service Reserve Deployments

The objective of this audit is to determine whether the deployment process resulted in accurate and timely entitlements and allowances for deployed members of the Military Service Reserves.

Audit of the DoD Hazard Communication Program

The objective of this audit is to determine whether DoD officials are performing annual reviews and assessments of DoD Components' Hazard Communication (HAZCOM) programs and are properly obtaining, incorporating, and utilizing Safety Data Sheets and HAZCOM labels, in accordance with Federal and DoD policies.

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

The objective of this evaluation is to determine whether the Military Services Law Enforcement Organizations' policies governing responses to active shooter and workplace violence threats and incidents are effective, consistent, and interoperable.

Evaluation of Orthopedic and Physical Therapy Access to Care and Its Impact on Force Readiness

The objective of this evaluation is to determine how the DoD ensures service members receive appropriate and timely care for musculoskeletal injuries from the point of injury to a return to deployable status.

Evaluation of the DoD Commercial Air Transportation Quality and Safety Review Program

The objective of this evaluation is to review the management and execution of the DoD Commercial Air Transportation Quality and Safety Review Program.



An orthopedic surgeon at Naval Hospital Jacksonville demonstrates a hip joint physical exam at an orthopedic symposium at the hospital on May 30, 2019. (U.S. Navy photo)

Evaluation of the Military Services' Development of Suicide Prevention Programs

The objective of this evaluation is to determine how the DoD and the Military Services develop suicide prevention programs in accordance with Federal and DoD policies, standards, regulations, and guidance.

ONGOING OVERSIGHT PROJECTS

Physical Security Conditions at U.S. Transportation Command Military Ocean Terminals

The objective of this audit is to determine whether physical security measures at Military Ocean Terminal Concord and Military Ocean Terminal Sunny Point are protecting the trans-shipment of DoD ammunition, explosives, and cargo.

Audit of Transportation and Secure Storage of Arms, Ammunition, and Explosives in the United States

The objective of this audit is to determine whether the DoD protects arms, ammunition, and explosives transported in the United States by commercial carriers in accordance with the Defense Transportation Regulation.

Evaluation of Health and Safety Hazards in Government-Owned/Controlled Military Family Housing

The objective of this evaluation is to determine whether the Military Services effectively managed health and safety hazards in Government-owned and Government-controlled military family housing.

Followup Audit of DoD and Military Department Corrective Actions Taken in Response to DoD OIG Reports on Military Housing

The objective of this followup audit is to determine whether the DoD corrected previously identified deficiencies in prior military housing reports. In addition, this followup audit will determine whether the DoD established oversight procedures to ensure that service members and their families have access to safe housing.

Audit of DoD Joint Bases

The objective of this audit is to determine whether Service Components met the terms outlined in the joint base memorandums of agreement and whether processes are in place to report and address joint base-related concerns.

Evaluation of the V-22 Osprey Engine Air Particle Separator

The objective of this evaluation is to determine whether the V-22 Program Office adequately developed the Engine Air Particle Separator to protect its engines in desert environments, increase the safety of DoD personnel, and maintain mission readiness.

Followup Audit of the Implemented Recommendations of Naval Station Great Lakes Fire Station

The objective of this followup audit is to determine whether Navy officials corrected deficiencies identified in Report No. DODIG-2012-132, "Project Planning Resulted in Outstanding Building Deficiencies and Decreased Functionality of the Main Fire Station at Naval Station Great Lakes," September 14, 2012. In addition, the followup audit will determine whether other building deficiencies exist and whether Navy Region Mid-Atlantic established oversight procedures to ensure that firefighters have access to safe and compliant facilities.



Gunnery Sergeant evaluates officer candidates during close order drill at Marine Corps Officer Candidates School aboard Marine Corps Base Quantico, Virginia, June 21, 2019. (U.S. Marine Corps photo)

Challenge 4. Ensuring Ethical Conduct

Maintaining high ethical standards and ensuring appropriate accountability for any misconduct is critical to the mission of the DoD. Ethical misconduct can undermine the American public's trust in the DoD, the DoD's ability to secure congressional support and funding, and the DoD's ability to execute its mission. Ensuring ethical conduct throughout all levels of the DoD, however, is a constant challenge that requires continuous and comprehensive approaches to training and educating, conducting timely and fair investigations, and timely actions to hold DoD personnel accountable when appropriate.

Federal law, the Uniform Code of Military Justice, and other policies describe standards of ethical conduct for the military, civil servants, and contractors supporting the DoD. DoD service members, employees, and contractors are advised of DoD ethical standards upon application for employment.

Despite education and training, and the messages from DoD leadership regarding the importance of ethical conduct, misconduct will still occur in an organization as large as the DoD. While ethical leadership starts at the top, ethical conduct is the responsibility of all personnel in the DoD. Even a few instances of misconduct can affect confidence in the integrity of the DoD and its Components.

Conducting timely and thorough investigations of senior official misconduct is a significant challenge and important priority within the DoD. DoD senior officials include SES members, admirals, generals, and those promotable to admiral or general. In addition to administrative investigations of ethical misconduct, the DoD OIG, through its criminal investigative component, the Defense Criminal Investigative Service (DCIS), and other military criminal investigative organizations (MCIOS), conduct criminal investigations related to DoD programs and operations. These investigations involve the full range of criminal actions, including sexual assault, procurement fraud, public corruption, product substitution, health care fraud, illegal technology transfer, and cybercrimes.

Ensuring ethical conduct is essential to maintaining trust in the DoD. By deterring and detecting misconduct, the DoD is better able to justify the funding it needs to fulfill its responsibilities and perform its challenging mission both appropriately and effectively.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has seven planned and six ongoing oversight projects that relate to Ensuring Ethical Conduct.



PLANNED OVERSIGHT PROJECTS

Audit of DoD Health Record Restriction for High-Profile Individuals

The objective of this audit is to determine whether the Defense Health Agency allowed only those personnel with a need-to-know to access medical records of high-profile individuals.

Evaluation of the Military Criminal Investigative Organization Response to Special Victim Investigation and Prosecution Capability Requirements

The objective of this evaluation is to determine whether the Military Criminal Investigative Organization (MCIO) Special Victim Investigation and Prosecution capability within the DoD is operating effectively and efficiently and that victims of covered special victim offenses are provided MCIO services in accordance with DoD directives.



Officer Candidates conduct close order drill at Marine Corps Officer Candidates School aboard Marine Corps Base Quantico, Virginia, August 7, 2019. (U.S. Marine Corps photo)

Evaluation of the DoD's Handling of Incidents of Sexual Assault Against (or Involving) Cadets at the U.S. Naval Academy

The objective of this evaluation is to determine whether the U.S. Naval Academy (USNA) Sexual Assault Prevention and Response (SAPR) Office and Naval Criminal Investigative Service agents respond appropriately to incidents of sexual assault and whether the USNA SAPR Office provides the required support and care to USNA midshipmen-victims of sexual assault.



Graduates throw their hats in the air following the 2019 graduation and commissioning ceremony at the U.S. Naval Academy in Annapolis, Maryland, May 24, 2019. (U.S. Army photo)



Staff Sergeant leads a formation during a 21-gun salute at the 2019 prisoner(s) of war/missing in action Retreat Ceremony September 20, 2019, at McConnell Air Force Base, Kansas. (U.S. Air Force photo)

External Peer Review of the Department of State OIG Inspection and Evaluation Organization

The objective of this external peer review is to determine whether the State Department OIG inspection and evaluation organization's internal policies, procedures, projects, and reports comply with the seven covered Blue Book standards and associated internal policies and procedures.

External Peer Review of the Office of the Director of National Intelligence OIG Inspection and Evaluation Organization

The objective of this external peer review is to determine whether the Office of the Director of National Intelligence OIG inspection and evaluation organization's internal policies, procedures, projects, and reports comply with the seven covered Blue Book standards and associated internal policies and procedures.

Evaluation of DoD Voting Assistance Programs for Calendar Year 2019

The objective of this evaluation is to report on effectiveness and compliance of the Services' Voting Assistance Programs based on their respective Service Inspector General's annual reviews, in accordance with section 1566, title 10, United States Code.

Audit of the DoD's Authorization, Tracking, and Taxable Fringe Benefit Reporting for the Domicile to Duty Transportation Program

The objective of this audit is to determine whether the DoD authorized, tracked, and reported the taxable fringe benefits for personnel utilizing the Domicile to Duty Transportation Program.

ONGOING OVERSIGHT PROJECTS

Evaluation of the DoD's Handling of Incidents of Sexual Assault Against (or Involving) Cadets at the U.S. Military Academy

The objective of this evaluation is to determine whether U.S. Military Academy Sexual Harassment/ Assault Response and Prevention (SHARP) Office personnel provided SHARP and victim support services to cadet-victims of sexual assault according to policy.

Quality Systems Review of the Naval Criminal Investigative Service

The objective of this evaluation is to determine whether internal quality controls and self-inspections by Naval Criminal Investigative Service leadership are suitably designed and operating efficiently and effectively in support of the resolution of high-quality criminal investigations.

Evaluation of DoD Submission of Criminal History Data to the FBI

The objective of this evaluation is to determine whether pertinent DoD Components collect and submit criminal history data to the FBI for entry into applicable databases as required by Federal law and DoD guidance.

2019 Evaluation of DoD Compliance with Section 847

The objective of this evaluation is to 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.

Evaluation of the DoD and the DoD Education Activity's Policy, Procedures and Response to Serious Student Misconduct, Including Sexual Assault and Sexual Harassment

The objective of this evaluation is to determine whether the DoD, the Department of Defense Education Activity, and the Military Services' Law Enforcement Organizations, have adequate policies and processes to report and respond to serious student misconduct, including sexual assault and sexual harassment.

Audit of DoD Protective Security Details

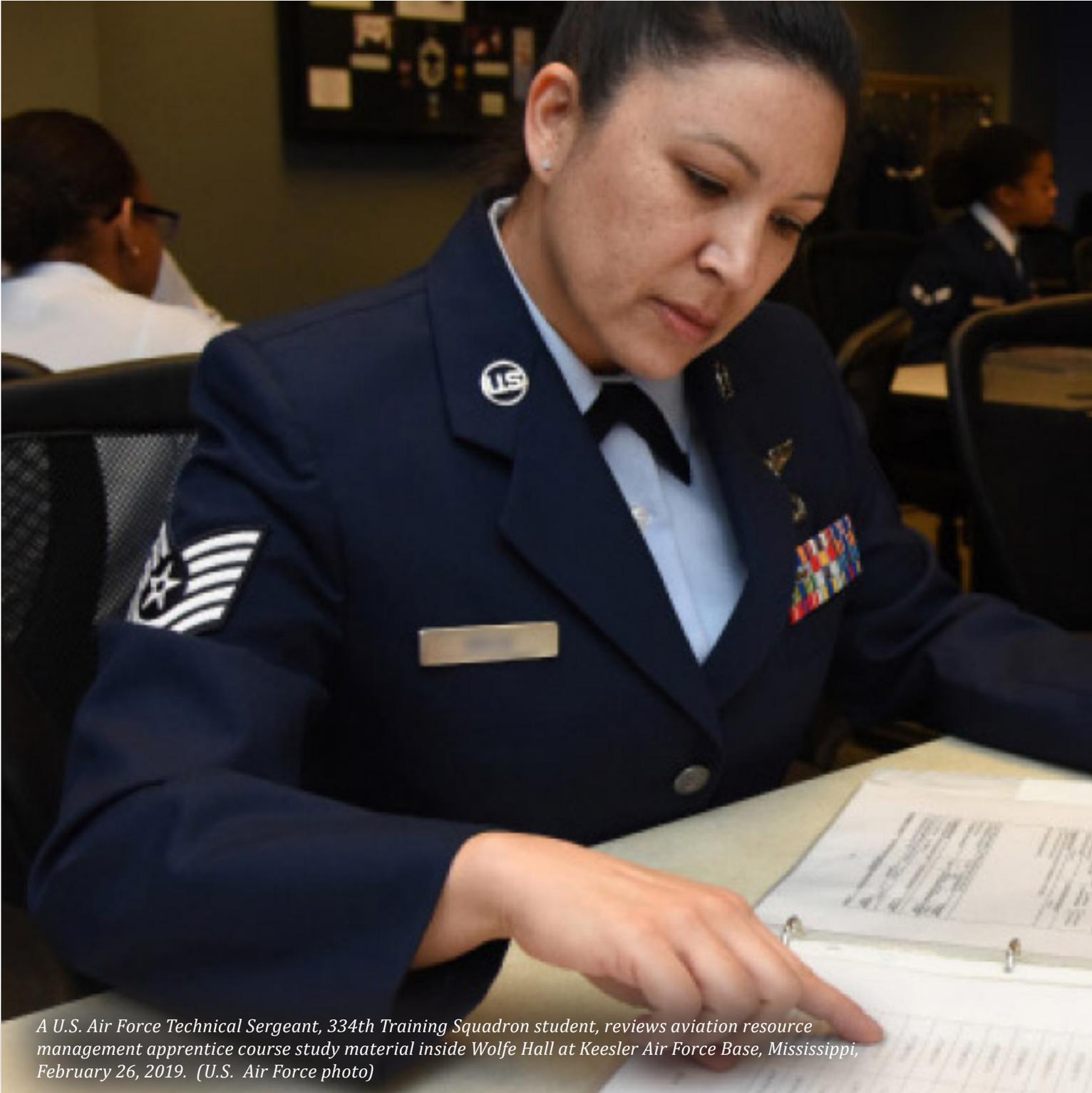
The objective of this audit is to determine whether DoD Components are properly executing protective security details.



Airmen stand in formation during a parade commemorating the Battle of Britain in Bury St Edmunds, England, on 15 September 2019. (U.S. Air Force photo)



Airman plays taps during a retreat ceremony commemorating National POW/MIA Recognition Day September 20, 2019, at Dover Air Force Base, Delaware. (U.S. Air Force photo)



A U.S. Air Force Technical Sergeant, 334th Training Squadron student, reviews aviation resource management apprentice course study material inside Wolfe Hall at Keesler Air Force Base, Mississippi, February 26, 2019. (U.S. Air Force photo)

Challenge 5. Financial Management: Implementing Timely and Effective Actions to Address Financial Management Weaknesses Identified During the First DoD-Wide Financial Statement Audit

The DoD OIG oversaw and conducted the first full-scope financial statement audit of the DoD in FY 2018, as required by statute. The DoD received a disclaimer of opinion from the audit. The lack of a favorable audit opinion on the DoD financial statements is the major impediment to a successful audit of the U.S. Government. The audit reiterated that longstanding financial management challenges continue to impair the DoD's ability to provide reliable, timely, and useful financial and managerial information to support reported financial statement balances. Additionally, the lack of reliable financial information impacts the DoD's operating, budgeting, and policy decisions.

Following the completion of the audit, the DoD OIG published a report titled, "Understanding the Results of the Audit of the DoD FY 2018 Financial Statements." This report summarized the purpose, findings, and potential benefits of the DoD's financial statement audits in terms understandable to non-auditors. The report noted that the DoD's material weaknesses involved a complex array of issues, and that DoD management is responsible for prioritizing the findings and developing corrective action plans to address the material weaknesses.

Also in response to the 2018 audits, the DoD Deputy Chief Financial Officer developed a centralized database to track the Notices of Findings and Recommendations (NFR) and the status of the corrective action plans to address the NFRs. These corrective action plans summarize the condition, cause, and effect of the identified deficiency and the proposed management actions to correct the conditions and causes, with milestones for when the actions will be completed. DoD leadership has also prioritized the corrective action plans that align with the National Defense Strategy to provide the greatest potential value to the warfighter. Additionally, DoD leadership established financial statement audit priorities that include access controls to information technology systems, existence and completeness of real property, inventory and operating material and supplies, and property in the possession of contractors.

It is critical that the DoD and its Components fix the weaknesses and deficiencies identified in the audit through the development, implementation, and monitoring of corrective action plans. Furthermore, DoD leaders must continue to regularly emphasize the importance and priority of sound financial



management, the financial statement audit, and the implementation of corrective action plans. If these weaknesses are corrected, and the action plans are implemented, the results can provide more efficient operations, better decision making, and better use of the budget provided to the DoD.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 46 planned and 30 ongoing oversight projects that relate to Financial Management.

PLANNED OVERSIGHT PROJECTS

Audit of the DoD Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2020, and September 30, 2019

The objective of this audit is to determine whether the DoD Agency-Wide Basic Financial Statements as of September 30, 2020, and September 30, 2019, 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. In addition, the audit will determine whether these principles were consistently applied.



Audit of the DoD's Management of Government-Furnished Property at Contract Closeout

The objective of this audit is to determine whether the DoD is properly closing out contracts that include Government-furnished property, and whether the DoD is receiving all Government-furnished property at the close of a contract in accordance with guidance.

Audit of Military Housing Privatization Initiative Project Restructures

The objective of this audit is to determine whether DoD personnel completely and accurately accounted for, and reported, the Military Housing Privatization Initiative project restructures with Government direct loans and loan guarantees.



Members of the Integrated Personnel and Pay System-Army audit team meet with members of KPMG on April 23, 2019 to discuss the upcoming audit with the Pennsylvania Army National. (U.S. Army photo)



Staff Sergeant and Airman file paperwork during a joint exercise with 27th Special Operations Comptroller Squadron Airmen at Cannon Air Force Base, New Mexico, April 18, 2019. (U.S. Air Force photo)

Audit of the DoD's FY 2020 Compliance with the Improper Payments Improvement and Elimination Act Requirements

The objective of this audit is to determine whether, in FY 2020, 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 Improvement Act of 2012," January 10, 2012.

Audit of the Accounting Corrections on the Standard Form 1081

The objective of this audit is to determine if the DoD can support the accounting corrections made during FY 2019 on the Standard Form 1081, "Voucher and Schedule of Withdrawals and Credits."

Audit of Budget Estimates for Real Property Facilities Sustainment, Restoration and Modernization Funding at Fort Bragg

The objective of this audit is to determine whether the Fort Bragg, North Carolina, Directorate of Public Works, and U.S. Army Installation and Management Command personnel accurately reported the status of real property assets in the General Fund Enterprise Business System when preparing budget estimates for Facilities Sustainment, Restoration and Modernization funding.

Audit of the Accuracy of the Improper Payment Estimates Reported for Mechanization of Contract Administration Services

The objective of this audit is to determine whether the Defense Finance and Accounting Service accurately identified and reported improper payments from commercial payments processed through the Mechanization of Contract Administration Services system.

Audit of the Army Military Inter-Departmental Purchase Request Business Process

The objective of this audit is to determine if the Army Military Interdepartmental Purchase Request process is in compliance with Federal appropriation laws.

Followup to Summary Report on Audit Quality

The objective of this followup evaluation is to identify systemic deficiencies reported during the most recent cycle of peer reviews of DoD Audit Organizations and determine whether improvements have been made since the last summary report.

Audit of the Department of the Navy's Real Property Reported in the Internet Navy Facility Assets Data Store System FY 2020

The objective of this audit is to determine whether the Department of the Navy has fully implemented new DoD guidance related to real property inventory.

External Peer Review of the Defense Logistics Agency Audit Function

The objective of this external peer review is to determine whether the quality control system for the Defense Logistics Agency OIG Audit Organization for the period ending September 30, 2019, was adequate.



A member of the Finance Management Support Detachment removes currency from the vault to fill register at Camp Arifjan, Kuwait. (U.S. Army National photo)

External Peer Review of the Defense Information Systems Agency Audit Function

The objective of this external peer review is to determine whether the quality control system for the Defense Information Systems Agency audit function, for the period ending May 31, 2020, was adequate.

External Peer Review of the Defense Finance and Accounting Service Audit Organization

The objective of this external peer review is to determine whether the quality control system for the Defense Finance and Accounting Service Internal Review Audit Organization, for the period ending June 30, 2020, was adequate.



U.S. Army Reserve Private conducts real-world Personnel Status Report tasks at Fort McCoy, Wisconsin, as a part of Diamond Saber 19, June 18, 2019. (U.S. Army Reserve photo)

External Peer Review of the Missile Defense Agency Audit Organization

The objective of this external peer review is to determine whether the quality control system for the Missile Defense Agency Audit Organization, for the period ending September 30, 2020, was adequate.

Oversight of Peer Reviews Conducted by the Army Audit Agency and the Naval Audit Service

The objective of this oversight project is to ensure the peer reviews being conducted by the Army Audit Agency and the Naval Audit Service follow Government auditing standards and the Council of the Inspectors General on Integrity and Efficiency peer review guide.

External Peer Review of the Army Audit Agency Special Access Program Audits

The objective of this external peer review is to determine whether the quality control system for the Army Audit Agency Special Access Program Audits, for the period ending December 31, 2019, was adequate.

Contract Oversight for the Audit of the FY 2020 United States Air Force General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Air Force General Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent public accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 DoD Medicare-Eligible Retiree Health Care Fund Basic Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Medicare-Eligible Retiree Health Care Fund Basic Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Health Agency Contract Resource Management Basic Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Defense Health Agency Contract Resource Management Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2020 Service Organization Controls Examination of Defense Agencies Initiative

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the Defense Agencies Initiative for the period of October 1, 2018, through June 30, 2019, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2020 Service Organization Controls Examination of Wide Area Workflow

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the Wide Area Workflow for the period of October 1, 2018, through June 30, 2019, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2020 Service Organization Controls Examination of Defense Automatic Addressing System

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the Defense Automatic Addressing System for the period of October 1, 2018 through June 30, 2019, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight for the Audit of the FY 2020 United States Air Force Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm’s audit of the Air Force Working Capital Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine whether the independent accounting firm complied with applicable auditing standards.



U.S. Air Force Technical Sergeant of financial operations answers emails about pay issues at RAF Alconbury, England, April 24, 2019. (U.S. Air Force)

Contract Oversight of the FY 2020 Department of the Air Force Statement on Standards of Attestation Engagement No. 18, Examination of the Defense Enterprise Accounting and Management System

The objective of this oversight project is to provide contract oversight of an independent public accounting firm’s attestation examination of the Defense Enterprise Accounting and Management System, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2020 Department of the Army Statement on Standards for Attestation Engagements No. 18, System and Organization Controls of the System Supporting the Delivery of Munitions Inventory

The objective of this oversight project is to provide contract oversight of an independent public accounting firm’s attestation examination of the Army’s System Supporting the Delivery of Munitions Inventory Management Services for the period October 1, 2019, through June 30, 2020, to determine whether the independent accounting firm complied with applicable attestation standards and generally accepted Government auditing standards.



Defense Finance and Accounting Service Defense Military Pay Office lead military pay technician trains U.S. Army Reserve and National Guard financial management Soldiers during Diamond Saber 2019 at Fort McCoy, Wisconsin, June 28, 2019. (U.S. Army photo)

Contract Oversight for the Audit of the FY 2020 United States Special Operations Command General Fund Financial Statements for the Fiscal Years Ending September 30, 2020, and September 30, 2019

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the United States Special Operations Command General Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Health Program Enterprise General Fund Basic Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Defense Health Program Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 U.S. Army Corps of Engineers Civil Works Basic Financial Statements

The objective of this oversight project to provide contract oversight of the independent public accounting firm's audit of the U.S. Army Corps of Engineers Civil Works financial statements for fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 U.S. Army Corps of Engineers Sub-Allotted Funds Financial Statements

The objective of this oversight project audit is to provide contract 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, 2020, and September 30, 2019, and to determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Department of the Navy Working Capital Fund Financial Statement Audits and Examinations

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Department of Navy Working Capital Fund Financial Statements and examinations, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 U.S. Transportation Command Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract 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, 2020, and September 30, 2019, and to determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Logistics Agency General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Defense Logistics Agency General Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Logistics Agency Transaction Fund

The objective of this oversight project is to provide contract oversight of the Defense Logistics Agency Transaction Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Logistics Agency Working Capital Fund

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Defense Logistics Agency Working Capital Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Attestation of the FY 2020 Service Organization Controls Examination of Service Owned Inventory in Defense Logistics Agency Custody

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of Service Owned Inventory in Defense Logistics Agency Custody for the period of October 1, 2019, through June 30, 2020, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight for the Audit of the FY 2020 Department of the Army General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2020 Army General Fund Financial Statements, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Agreed-Upon Procedures for Service Owned Inventory in Defense Logistics Agency Custody for the Period Ending September 30, 2020

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's engagement of the Agreed-Upon Procedures for Service Owned Inventory in Defense Logistics Agency custody for the period ending September 30, 2020, and determine whether the independent accounting firm complied with applicable standards during its review.

Contract Oversight for the Audit of the FY 2020 Defense Information Systems Agency General Fund Financial Statements

The objective of this oversight project is to provide contract 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, 2020, and September 30, 2019, and to determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Defense Information Systems Agency Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract 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, 2020, and September 30, 2019, and to determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Department of the Navy General Financial Statement Audits and Examinations

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Department of Navy General Fund Financial Statements and examinations, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the FY 2020 Department of the Army Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the General Fund Enterprise Business System

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's examination of the General Fund Enterprise Business System for the period of October 1, 2019, through June 30, 2020, and to determine if the independent accounting firm complied with applicable auditing standards.



Deputy Chief of Staff of Naval Operations presents data findings from a recent Navy full financial statement audit to installation and tenant leadership teams aboard Naval Air Station Jacksonville March, 27, 2019. (U.S. Navy photo)

Contract Oversight for the Audit of the FY 2020 Department of the Army Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2020 Army Working Capital Fund Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and to determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight for the Audit of the FY 2020 Military Retirement Fund Financial Statement

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2020 Military Retirement Fund Financial Statements and determine if the independent accounting firm complied with applicable auditing standards.

Attestation of the Agreed-Upon Procedures for Reviewing the FY 2020 Civilian Payroll Withholding

The objective of this attestation is to assist the Office of Personnel Management in assessing whether health benefit, life insurance, retirement contribution and withholding, and enrollment information submitted by the Defense Finance and Accounting Service to the Office of Personnel Management for FY 2020 was reasonably accurate.

Attestation Review of the DoD Counterdrug Program FY 2019 Performance Summary Report

The objective of this attestation review is to attest as to 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," May 8, 2018.

Attestation Review of the DoD Counterdrug Program FY 2019 Detailed Accounting Report

The objective of this review is to attest as to whether the funds the DoD obligated for the National Drug Control Program in FY 2019 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," May 8, 2018.

ONGOING OVERSIGHT PROJECTS

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

The objective of this audit is to assess the DoD's actions taken to carry out the Cybersecurity Information Sharing Act of 2015 requirements during 2017 and 2018 and to submit an unclassified interagency report to Congress by December 2019.

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

The objective of this audit is to determine whether the DoD Agency-Wide Basic 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. In addition, the DoD OIG will determine whether these principles were consistently applied.

Audit of Security Assistance Program Assets

The objective of this audit is to determine whether the DoD Components have identified and reported the security assistance program assets to the Defense Security Cooperation Agency and excluded these assets from their financial statements. Additionally, the audit will determine whether the DoD is recovering its costs for managing and providing security assistance program assets.

Audit of the DoD FY 2019 Compliance With Improper Payments Elimination and Recovery Act Requirements

The objective of this audit is to determine whether, in FY 2019, 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 and Public Law 112-248.

Understanding the Results of the Audit of the DoD FY 2019 Financial Statements

The objective of this project is to develop a report that summarizes, in terms understandable to non-auditors, the purpose, findings, and potential benefits of the DoD FY 2019 financial statement audits. In addition, the project will determine whether the DoD's corrective actions indicate a substantial progress when compared to the results of the FY 2018 financial statement audits.

Followup Audit on Prior OIG Reports Related to the Army's Implementation of the Acquire-to-Retire and Budget-to-Report End-to-End Business Processes in the General Fund Enterprise Business System

The objective of this followup audit is to 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 U.S. Army Corps of Engineers-Civil Works Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the U.S. Army Corps of Engineers-Civil Works Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

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

The objective of this oversight project is to provide contract 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, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 U.S. Army General Fund Financial Statements

The objective of this oversight project is to provide contract 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, and to determine if the independent public accounting firm complied with applicable auditing standards.

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

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2019 Defense Information System Agency's General Fund Financial Statements and related notes, and to determine if the independent public accounting firm complied with applicable auditing standards.

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

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2019 Defense Information System Agency's Working Capital Fund Financial Statements and related notes, and to determine if the independent public accounting firm complied with applicable auditing standards.

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

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Defense Health Program Enterprise Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if 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 Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of DoD Medicare-Eligible Retiree Health Care Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if 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 Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Defense Health Agency Contract Resource Management 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 of the Audit of the FY 2019 U.S. Army Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Army Working Capital Fund 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 of the Audit of the FY 2019 U.S. Air Force General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Air Force General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 U.S. Air Force Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Air Force Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine whether the independent public accounting firm complied with applicable auditing standards.

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

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2019 U.S. Transportation Command Working Capital Fund Financial Statements, and to determine whether the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Statement on Standards for Attestation Engagements No. 18 Examination of the System Supporting the Delivery of Munitions Inventory Management Services for the Period of October 1, 2018, Through June 30, 2019

The objective of this examination is to issue an opinion on the Army's description of the system supporting the delivery of munitions inventory management services and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

Contract Oversight of the Audit of the FY 2019 Defense Logistics Agency General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Defense Logistics Agency General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 Defense Logistics Agency Working Capital Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Defense Logistics Agency Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 Defense Logistics Agency Attestation of Agreed-Upon Procedures Engagement of the Service-Owned Inventory in DLA Custody

The objective of this oversight project is to provide contract oversight to determine if the independent public accounting firm complied with applicable attestation standards and generally accepted government auditing standards while performing the Agreed-Upon Procedures Engagement of the Service-Owned Inventory in Defense Logistics Agency Custody.

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

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of Military Retirement Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the U.S. Navy General Fund Financial Statements for FY 2019

The objective of this oversight project is to provide contract 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, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 U.S. Marine Corps General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the FY 2019 Marine Corps General Fund Financial Statements to determine whether the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the U.S. Navy Working Capital Fund Financial Statements for FY 2019

The objective of this oversight project is to provide contract 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, and to determine if the independent public accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2019 U.S. Special Operations Command General Fund Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of U.S. Special Operations Command General Fund 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 of the Audit of the FY 2019 DoD Office of Inspector General Financial Statements

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the DoD Office of Inspector General Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and to determine whether the independent public accounting firm complied with applicable auditing standards.

External Peer Review of the Army Internal Review Program

The objective of this followup evaluation is to determine whether the quality control system for the Army Internal Review function is adequate.



Air Force personnel discuss options in response to a staged cyber-attack at Joint Base San Antonio-Lackland, Texas, on June 1, 2019. (U.S. Air Force photo)

Challenge 6. Enhancing DoD Cyberspace Operations and Capabilities

The DoD relies on cyberspace and cyber capabilities to perform its military and intelligence missions, as well as its business operations. Cyberspace is a global domain consisting of the Internet, telecommunications networks, and computer systems; cyberspace capabilities are devices or software used to achieve military objectives in and through cyberspace.

The DoD's cyberspace and cyber capabilities are essential to the DoD's ability to conduct operations across all domains—land, sea, air, space, and cyberspace. The 2019 National Intelligence Strategy identifies cyber as the most significant threat affecting the DoD, its allies, and international partners. The Strategy states that cyber threats will increasingly threaten the national security of the United States and its interests as billions of devices are connected to the Internet.

To address cyber threats, the DoD must continuously assess and adapt its cyberspace capabilities to defend the DoD Information Network (DODIN) and its allies' systems. The DODIN is a global set of data, capabilities, and processes interconnected for collecting, processing, storing, disseminating, and managing real-time information for the warfighters, policy makers, and support personnel.

In July 2019, the DoD released its Digital Modernization Strategy, which focuses on increasing DoD-wide technological capabilities and adopting enterprise systems through four strategic initiatives—innovation, optimization, cybersecurity resiliency, and talent cultivation. However, modernizing technology alone will not solve cybersecurity challenges. These challenges require the DoD to effectively conduct offensive and defensive cyberspace operations; defend against cyber attacks and insider threats; modernize and manage information technology systems; and build and maintain a skilled cyber workforce.

The DoD must ensure that it has a skilled cyber workforce capable of using necessary tools and capabilities to conduct cyberspace operations. The DoD must also secure and monitor the DODIN and its data to prevent insiders from making unauthorized disclosures and data exfiltration that could adversely affect national security. The DoD must also continuously identify, address, and adapt to challenges affecting its ability to protect the DODIN and conduct cyberspace operations.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 16 planned and 12 ongoing oversight projects that relate to Enhancing DoD Cyberspace Operations and Capabilities.



PLANNED OVERSIGHT PROJECTS

Summary of Reports Issued and Testimonies Made Regarding DoD Cybersecurity from July 1, 2019, Through June 30, 2020

The objective of this audit is to: (1) summarize unclassified and classified reports issued by the DoD OIG, the DoD oversight community, and the Government Accountability Office, as well as testimonies made between July 1, 2019, and June 30, 2020, concerning DoD cybersecurity; (2) identify cybersecurity risk areas for DoD management to address based on the five functions of the National Institute of Standards and Technology, “Framework for Improving Critical Infrastructure Cybersecurity,” April 16, 2018 (Cybersecurity Framework); and (3) identify the open DoD cybersecurity-related recommendations.

Audit of the DoD’s Compliance With the Federal Information Security Modernization Act of 2014

The objective of this audit is to determine the effectiveness of the DoD’s information security program and practices and report the results in accordance with Public Law 106 531, “Reports Consolidation Act of 2000,” Section 3516(d), November 22, 2000, and Public Law 113-283, “Federal Information Security Modernization Act of 2014,” section 3555, December 18, 2014.



A service member works on a laptop in North Little Rock, Arkansas. (U.S. Army photo)

Followup Audit on DoD Software Assurance Countermeasures During Major Weapon System Acquisition

The objective of this followup audit is to determine whether DoD Components took actions to correct problems identified in Report No. DODIG-2016-082, “DoD Needs to Require Performance of Software Assurance Countermeasures During Major Weapon System Acquisitions,” April 29, 2016.

Audit of the Protection of Military Research Information and Technologies Developed by DoD Academic and Research Partners

The objective of this audit is to determine whether academic and research institutions that conduct military research and develop technologies that support DoD programs and operations have security controls in place to protect DoD information maintained on their networks and systems from insider and external cyber threats.



Cyber professionals participated in exercise Cyber Flag 19-1, in Suffolk, Virginia, June 21-28. (U.S. Cyber Command Public Affairs photo)



Sailors stand watch in the Fleet Operations Center at the headquarters of U.S. Fleet Cyber Command/U.S. 10th Fleet (FCC/C10F). (U.S. Navy photo)

Council of the Inspectors General on Integrity and Efficiency (CIGIE) Cross-Cutting Audit

The objective of this audit is for the DoD OIG to lead a CIGIE cross-cutting cyber security audit related to a topic agreed upon by the CIGIE Information Technology Committee.

Audit of the Cybersecurity Requirements for the DoD's National Background Investigation System

The objective of this audit is to determine whether the National Background Investigation System has designed and implemented cybersecurity controls to protect personally identifiable information, highly sensitive information, and classified data from unauthorized disclosure and cyber threats presented by foreign adversaries, non-nation states, and insider threats.

Audit of U.S. Combatant Command Offensive Cyber Operations

The objective of this audit is to determine whether U.S. combatant commands planned and executed offensive cyberspace operations that were within scope of operational plans and contingency plans.

Audit of the Cybersecurity Controls Over U.S. Transportation Command's Contractor Information Systems

The objective of this audit is to determine whether U.S. Transportation Command contractors implemented required controls to protect DoD transactional information against cyber threats.

Audit of the DoD's Deconfliction of Cyberspace Operations

The objective of this audit is to determine whether the U.S. Cyber Command deconflicted offensive and defensive cyberspace operations to prevent compromise of DoD Component and interagency missions or operations.

Audit of the DoD's Cloud Data Migration Capabilities

The objective of this audit is to determine whether DoD Components are capable of migrating to and from a cloud environment in support of the DoD Cloud Strategy.

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

The objective of this followup audit is to determine whether the U.S. Cyber Command and the Military Services took 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 Mission,” November 24, 2015.

Audit of Cybersecurity Controls for Unmanned Systems

The objective of this audit is to determine whether the DoD is implementing effective oversight, controls, and processes to mitigate cybersecurity risks to unmanned systems.

Audit of the Management of DoD Spectrum-Dependent Systems

The objective of this audit is to determine whether the DoD has controls in place to ensure spectrum-dependent systems can access the electromagnetic environment to support military operations.

Audit of the DoD’s Protection of Positioning, Navigation, and Timing Systems

The objective of this audit is to determine whether the DoD has security controls in place to protect positioning, navigation, and timing information-dependent systems.

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

The objective of this audit is to 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.

Audit of Security Controls Over the DoD Intelligence Community Enclaves

The objective of this audit is to 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.

ONGOING OVERSIGHT PROJECTS

Followup Audit on the Corrective Actions Taken by DoD Components in Response to DoD Red Team Assessments

The objective of this audit is to determine whether DoD Red Teams and DoD Components took actions to correct problems identified in Report No. DODIG-2013-035 “Better Reporting and Certification Processes Can Improve Red Teams’ Effectiveness,” December 21, 2012.

Audit of the Cybersecurity of DoD Additive Manufacturing Systems

The objective of this audit is to determine whether DoD Components are securing additive manufacturing systems and data to prevent unauthorized changes and ensure integrity of design data.

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

The objective of this audit is to assess: (1) the completeness, timeliness, quality, and accuracy of first quarter FY 2019 financial and award data submitted for publication on USAspending.gov and (2) the Federal agency implementation and use of the Government-wide financial data standards established by the Office of Management and Budget and the U.S. Treasury.

Audit of the Governance, Protection, and Ownership Rights of the DoD's Artificial Intelligence Technology and Data

The objective of this audit is to determine whether the DoD's artificial intelligence portfolio has gaps or weaknesses related to the governance, protection, and ownership rights of artificial intelligence data and technologies.

Audit of Security Controls Over the Air Force Satellite Control Network

The objective of this audit is to determine whether the Air Force Space Command implemented security controls to protect the Air Force Satellite Control Network against potential cyber attacks.

Audit of the DoD's Implementation of the Memorandums Between the DoD and the Department of Homeland Security Regarding Cybersecurity and Cyberspace Operations

The objective of this audit is to determine whether the DoD planned and executed activities to implement memorandums between the DoD and the Department of Homeland Security regarding cybersecurity and cyberspace operations.

Audit of the DoD's Response to and Recovery from Cyber Incidents

The objective of this audit is to determine whether the DoD is adequately responding to, and recovering from, cyber incidents to mitigate adverse operational and technical impacts in accordance with Federal and DoD guidance.

Joint Audit of the DoD's Use of Cybersecurity Reciprocity Within the Risk Management Framework Process

The objective of this audit is to determine whether DoD Components are leveraging cybersecurity reciprocity to reduce redundant test and assessment efforts when authorizing information technology through the Risk Management Framework process.

Audit of U.S. Army Corps of Engineers Compliance with the Digital Accountability and Transparency Act of 2014

The objective of this audit is to determine whether the U.S. Army Corps of Engineers is in compliance with Public Law 113-101, "The Digital Accountability and Transparency Act of 2014," (DATA Act).

Audit of Global Command and Control System-Joint Security Controls

The objective of this audit is to determine whether DoD combatant commands and Military Services implemented physical and logical security controls for the Global Command and Control System-Joint to protect DoD data and information technology assets.

Audit of Cybersecurity Requirements for the DoD Weapon Systems Acquisition Process

The objective of this audit is to determine whether the DoD Components initially define and continuously update cybersecurity requirements based on known and intelligence-based cybersecurity risks, throughout the DoD weapon systems acquisition process.

Summary of Reports Issued and Testimonies Made Regarding DoD Cybersecurity from July 1, 2019, Through June 30, 2020

The objective of this project is to: (1) summarize unclassified and classified reports issued and testimonies made from the DoD oversight community and the Government Accountability Office between July 1, 2019, and June 30, 2020, that included DoD cybersecurity issues; (2) identify cybersecurity risk areas for DoD management to address based on the five functions of the National Institute of Standards and Technology, "Framework for Improving Critical Infrastructure Cybersecurity," April 16, 2018; and (3) identify the open DoD cybersecurity recommendations.



A Delta IV carrying the GPS III SV2 satellite lifts off from Space Launch Complex-37 at Cape Canaveral Air Force Station, Florida, August 22, 2019. The satellite will become part of a 31 satellite constellation on orbit, providing enhanced timing and navigation to civilians and the warfighter. (United Launch Alliance courtesy photo)

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

U.S. adversaries are making significant advances in their space, missile, and nuclear capabilities. The DoD is therefore faced with the challenge of simultaneously sustaining legacy space and nuclear systems while modernizing and replacing these systems to meet future threats. Additionally, the DoD must develop new ballistic missile defense capabilities to keep pace with emerging threats, such as hypersonic missiles.

The United States faces rapidly growing threats to its space capabilities. China and Russia are overtly pursuing space warfighting capabilities to neutralize U.S. space capabilities during a time of conflict. Other adversaries, such as North Korea and Iran, are also continuing to develop counter-space capabilities, such as electronically jamming satellites. Missile defense involves different challenges, depending on the type of missile. Ballistic missiles are fired on a predictable trajectory, or arc, and are only under power during the launch phase. Cruise missiles operate under power from launch until target and are highly maneuverable. Hypersonic weapons are more dangerous and harder to detect and intercept because they incorporate the speed of a ballistic missile with the maneuvering capabilities of a cruise missile. The DoD's Ballistic Missile Defense System (BMDS) seeks to defend the U.S. homeland, deployed forces, and allies. It is designed to destroy missiles and their warheads before they can reach their targets.

The former Chairman of the Joint Chiefs of Staff, General Joseph Dunford, testified at a House Armed Services Committee hearing in 2019 that "Nuclear deterrence is a top priority within the U.S. military. It's our singular, most important mission." However, the DoD's nuclear submarines, land-based missiles, and bombers are reaching the end of their service life. Over the next two decades, essentially all the components of nuclear forces must be refurbished or replaced with new systems if the United States is to continue fielding those capabilities. To ensure that the United States maintains its dominance in these areas, and to protect the United States and its allies, the DoD must modernize and replace these systems to meet current and future threats.

Additionally, in August 2019, the U.S. Space Command was officially established as the DoD's 11th geographic combatant command. The new command will build a fighting force capable of conducting defensive and offensive operations against potential adversaries seeking to deny America's access to space. The current administration has also proposed creating a "Space Force," which

would be an independent Military Service within the Department of the Air Force, similar to the Marine Corps' relationship to the Navy.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has four planned and seven ongoing oversight projects that relate to Enhancing Space-Based Operations, Missile Detection and Response, and Nuclear Deterrence.

PLANNED OVERSIGHT PROJECTS

Evaluation of the Aircraft Monitor and Control System's Nuclear Certification

The objective of this evaluation is to determine whether tests to nuclear certify the Aircraft Monitor and Control (AMAC) system for the B-2 bomber, B-52 bomber, and F-15E fighter meet DoD and Department of Energy agreed-upon requirements to ensure the AMAC functions as designed.

Evaluation of the E-6B Take Charge and Move Out Aircraft

The objective of this evaluation is to determine whether the Navy can sustain a sufficient number of mission-capable E-6B aircraft and the logistical support necessary to support Chairman of the Joint Chiefs of Staff requirements.

Evaluation of Intercontinental Ballistic Missile Test and Support Equipment Availability

The objective of this evaluation is to determine whether the Air Force has the flight test infrastructure and the warhead and missile transport vehicles necessary to ensure continuing support for the Minuteman III intercontinental ballistic missile and its replacement, the Ground Based Strategic Deterrent program.

Evaluation of Cancellation of the Joint Space Operations Center Mission System

The objective of this evaluation is to determine whether the Coalition Space Operations Center and the National Space Defense Center have assumed all of the requirements for the recently cancelled Joint Mission System, increment 3.

ONGOING OVERSIGHT PROJECTS

Audit of the Nuclear Command and Control Supply Chain Security Risk Management Efforts

The objective of this audit is to determine whether the DoD's supply chain risk management program has mitigated the risk that an adversary could infiltrate the DoD supply chain and sabotage, maliciously introduce an unwanted function, or otherwise compromise the design or integrity of the critical hardware, software, and firmware for one or more critical networks or systems that comprise the Nuclear Command and Control System.



Sailors stand on top of the cruise missile submarine USS Florida as it transits the Mediterranean Sea, August 27, 2019. (U.S. Navy photo)



An unarmored Minuteman III intercontinental ballistic missile launches during an operational test at Vandenberg Air Force Base, California, Oct. 2, 2019. (U.S. Air Force photo)

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

The objective of this audit is to determine whether the DoD implemented supply chain risk management for a U.S. nuclear weapons delivery system in accordance with DoD requirements.

Evaluation of Air Refueling Support to the U.S. Strategic Command's Nuclear Deterrence Mission

The objective of evaluation is to determine whether the Air Force has mission-capable aircraft and aircrew to meet the U.S. Strategic Command's Operation Global Citadel air refueling requirements.

Evaluation of the U.S. Air Force Space and Missile Systems Center's Management of the Quality Assurance Program for the Geosynchronous Space Situational Awareness Program

The objective of this evaluation is to determine whether the Air Force Space and Missile Systems Center is complying with DoD and Air Force quality assurance standards for the Geosynchronous Space Situational Awareness Program.

Evaluation of the Integrated Enterprise Ground Service Environment

The objective of this evaluation is to determine if the Enterprise Ground Service Implementation plan will resolve transition challenges of integrating legacy systems.

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

The objective of this evaluation is to 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.

Combatant Command Integration of Military Deception Operations to Protect Against Adversaries' Space Capabilities

The objective of this audit is to determine whether the U.S. European Command and U.S. Indo-Pacific Command integrated space operations into military deception plans to protect the United States and its allies against adversarial space capabilities.



Senior Airman secures a label on a box for shipment at the 325th LRS supply warehouse at Tyndall Air Force Base, Florida, March 13, 2019. (U.S. Air Force photo)

Challenge 8. Improving Supply Chain Management and Security

The DoD's supply chain is essential to warfighter readiness. To support the warfighter, the DoD supply chain designs, manufactures, produces, packages, handles, stores, transports, maintains, and disposes of materials and goods that are used for DoD equipment and weapons systems that are needed to ensure readiness and accomplish DoD operations.

The DoD supply chain has faced longstanding problems, such as limited sources of supply, and challenges in distributing and transporting goods to remote locations. Ultimately, deficiencies in the DoD's supply chain can result in reduced readiness for service members because they do not have what they need, in the right place, at the right time. The commercial, public, and private businesses and organizations that participate in the DoD's supply chain are collectively known as the Defense Industrial Base. The DoD needs a Defense Industrial Base that is secure, robust, and able to meet the DoD's readiness requirements. However, a 2018 DoD report on the Defense Industrial Base and supply chain resiliency concluded that the Defense Industrial Base is faced with significant challenges.

The DoD faces challenges in controlling the cost and amount of time it takes to repair parts, regardless of whether the DoD or contractors make the repairs. Fraudulent suppliers also can disrupt the supply chain by intentionally failing to provide the DoD with parts or by intentionally providing the DoD with parts and materials that the DoD cannot use.

Additionally, the DoD struggles to account for its property as it moves through the supply chain, which can have harmful consequences. When the DoD does not know what supplies it already has or the condition of those supplies, it may order more unnecessarily. The DoD must also secure and protect the information technology in its supply chain. The DoD relies on many types of information technology, including classified and unclassified computer networks; cloud-based and on-premises databases and software applications; and software, hardware, and firmware on weapons systems.

Recognizing these longstanding challenges, the 2018 National Defense Strategy calls for the DoD to build a more resilient and agile logistics capability, which requires a supply chain that is responsive to changes in priorities, demand, sources of supply, and distribution.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has eight planned and three ongoing oversight projects that relate to supply chain management



PLANNED OVERSIGHT PROJECTS

Audit of Depot-Level Maintenance for DoD Fixed-Wing Aircraft Engines

The objective of this audit is to determine the extent that the DoD's depot-level maintenance for fixed-wing aircraft engines meets DoD or Service-level requirements for timeliness, costs, readiness, and sustainability.

Audit of Depot-Level Repairable Electronics at Tobyhanna Army Depot

The objective of this audit is to determine the extent that the electronic depot-level repairable processes at Tobyhanna Army Depot meet DoD and Service-level requirements for timeliness, costs, readiness, and sustainability.

Audit of the DoD Item Unique Identification Program

The objective of this audit is to determine whether parts or subcomponents on DoD critical weapon systems have item unique identification—a system that enhances property accountability and financial reporting capabilities by marking, valuing, and tracking items delivered to the DoD—in compliance with DoD and contract requirements.



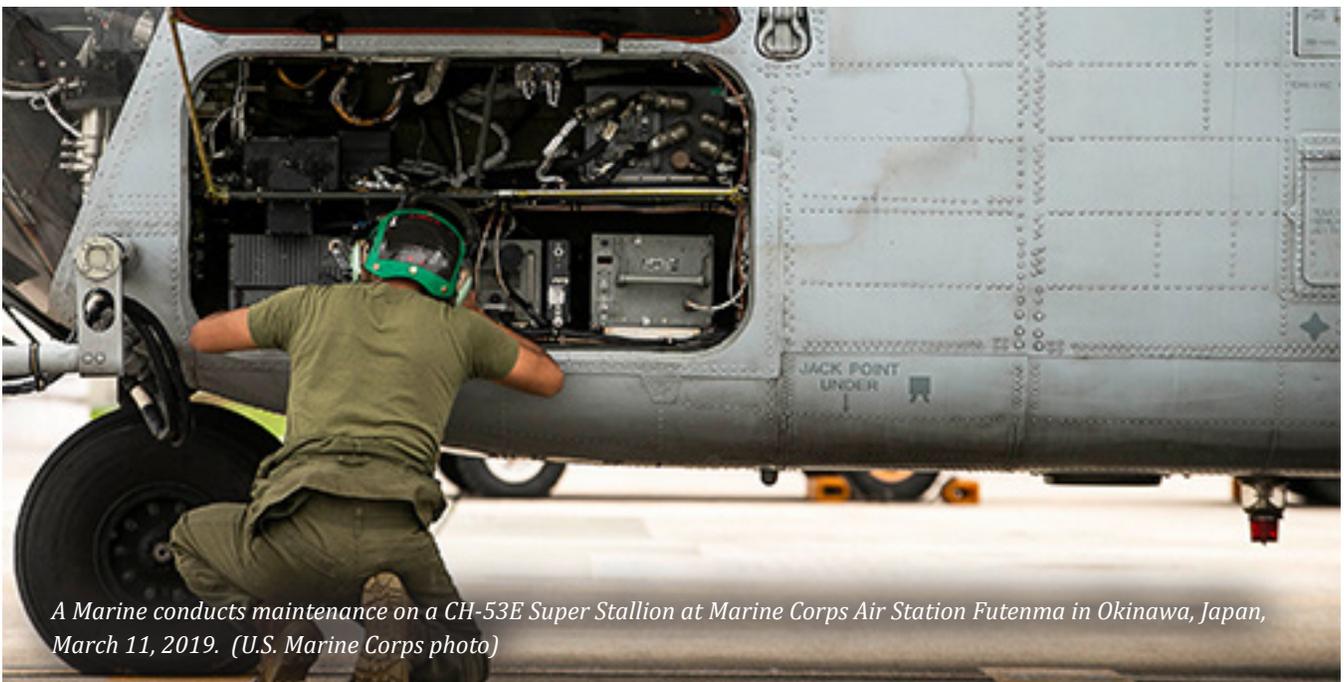
U.S. Air Force Senior Airman (Front) directs the crane while operator Airman 1st Class (Back) observes an engine mounting point. (U.S. Air Force photo)

Audit of Sea Transportation and Secure Storage of Arms, Ammunition, and Explosives

The objective of this audit is to determine whether the DoD protects arms, ammunition, and explosives transported by sea in accordance with the Defense Transportation Regulation.

Sanitization and Disposition of Special Access Program Information Technology Equipment

The objective of this audit is to determine whether the DoD is properly sanitizing and disposing of special access program information technology equipment.



A Marine conducts maintenance on a CH-53E Super Stallion at Marine Corps Air Station Futenma in Okinawa, Japan, March 11, 2019. (U.S. Marine Corps photo)



Marine Corps Corporal performs maintenance on an MV-22B Osprey aboard the amphibious assault ship USS Essex in the Arabian Sea, October 2, 2018. (U.S. Marine Corps photo)

Evaluation of U.S. Air Force Law Enforcement Support to Nuclear Convoys

The objective of this evaluation is to determine whether the DoD and the Air Force have sufficient policy guidance and supervisory oversight relative to Air Force Law Enforcement support to nuclear convoys.

Counterfeit Parts Monitoring and Prevention in the DoD Program Supply Chain: Evaluation of the Defense Logistics Agency's Supply Parts Counterfeit Detection Methods

The objective of this evaluation is to determine the extent to which the Defense Logistics Agency is using industry standard methods for detecting counterfeit parts when purchasing parts from sources other than the original manufacturers.

Audit of the Cybersecurity Requirements of Foreign Military Sales

The objective of this audit is to determine whether the DoD is ensuring that foreign governments are maintaining patching and cyber security requirements for Defense articles sold or transferred through the Foreign Military Sales program.

ONGOING OVERSIGHT PROJECTS

Audit of DoD Beyond Economical Repair Processes for Parts

The objective of this audit is to determine whether DoD beyond economical repair processes, used for deciding whether to repair a part or purchase a replacement part for a weapon system platform, comply with the agreed-upon thresholds and procedures.

Audit of Navy and Defense Logistics Agency's Supply Chain Management for F/A-18E/F Super Hornets

The objective of this audit is to determine whether the Navy and Defense Logistics Agency properly identified and obtained spare parts for the F/A-18 E/F Super Hornets.

Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report for Fiscal Year 2019

The objective of this project is to compile a detailed statement of all obligations, expenditures, and revenues associated with military construction in Guam.



The first successful air-to-air refueling of an F-35 by a KC-46A tanker. The KC-46A represents the dawn of a new era in air-to-air refueling capability for the joint force and will provide next generation aerial refueling support to F-35s. (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

DoD acquisition programs range from major programs, such as Virginia-class submarines and the F-35 Joint Strike Fighter, to smaller programs, such as tactical radios and precision-guided missiles, bombs, and artillery shells. In the FY 2020 President's Budget, the DoD requested \$247.3 billion to fund acquisition programs. The ultimate objective of an acquisition program is to obtain a capability that meets the warfighters' needs and supports the DoD objectives in the National Defense Strategy.

Acquisition and contract management have been high-risk areas for the DoD for many years, and the DoD and Congress have sought to improve the acquisitions of major weapon systems. In recent years, Congress passed legislation to reform DoD acquisitions and to allow more timely and efficient ways to acquire weapon systems. Some of the complexities that impact acquisition improvements include the urgent operational needs for a system or service; reform efforts, which can create confusion regarding procedures and processes and introduce uncertainty for risk-averse contracting officials; and the need to continually reassess requirements, including quantities, capabilities, and cyber security requirements. In addition, the continued, steady turnover of senior DoD officials, including Senior Executives and General Officers, can result in changing priorities and expectations with regard to weapon systems, which can complicate the acquisition process. Congress included several acquisition reforms in recent National Defense Authorization Acts that seek to streamline acquisition oversight and to field capabilities faster.

However, these reforms remain a work in progress. In 2019, the GAO reported on the DoD's efforts to implement these acquisition reforms. The GAO concluded that while the DoD has made strides in implementing reforms to shift the decision-making authority from the Under Secretary of Defense to the Military Departments, much work remains.

Inadequate contract oversight has been a longstanding problem for the DoD, potentially costing millions of dollars each year, creating life and safety concerns for the warfighter, and impacting the DoD's ability to execute its mission. The reforms that were recently enacted by the DoD, such as empowering the Services with more oversight authority for their acquisition programs, can result in faster acquisitions, but may not alter the risk of unanticipated cost overruns, program development spanning decades, and reduced capability delivered to the warfighter.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 29 planned and 35 ongoing oversight projects that relate to Acquisition and Contract Management.

PLANNED OVERSIGHT PROJECTS

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

The objective of this audit is to determine whether the Army implemented the recommendations in 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, and whether the implemented actions corrected the problems identified in the report.

Audit of the U.S. Army Corps of Engineers Military Construction Projects

The objective of this audit is to determine whether the U.S. Army Corps of Engineers effectively managed military construction projects in accordance with the Federal Acquisition Regulation and U.S. Army Corps of Engineers guidance to mitigate delays and cost increases.

Audit of the Defense Health Agency Medical Q-Coded Services Contracts

The objective of this audit is to determine whether the DoD appropriately staffed DoD Military Treatment Facilities with qualified contractor employees and was properly charged for contractor employees under the Defense Health Agency Medical Q-Coded Services contracts.

Audit of DoD Oversight of Base Operations Support Contract at Balad Air Base in Iraq

The objective of this audit is to determine whether the DoD is overseeing the base operations support contracts supporting Balad Air Base, Iraq, to ensure the contractor provided services in accordance with contract requirements.

Audit of the Award and Administration of DoD Grants and Cooperative Agreements

The objective of this audit is to determine whether the award and administration of DoD grants and cooperative agreements were in accordance with applicable requirements and whether the grantee achieved the program goals and objectives.

Audit of Oversight of the Base Operations Support Services Contract for U.S. Africa Command Bases

The objective of this audit is to determine whether Naval Facilities Engineering Command Atlantic is overseeing the U.S. Africa Command base operations support services contract to ensure the contractor is providing proper support services.

Audit of the U.S. Air Force's Contract for Maintenance of the RQ-4 Global Hawk

The objective of this audit is to determine whether the Air Force monitored the RQ-4 Global Hawk maintenance contract to ensure the contractor provided proper maintenance.





Navy Petty Officer works on an engine in one of the engine rooms aboard the USS Porter in the Atlantic Ocean, September 15, 2019. (U.S. Navy photo)

Audit of the Requirements Development for the MQ-25 Stingray

The objective of this audit is to determine whether the Navy is appropriately developing and testing the MQ-25 Stingray performance requirements in accordance with DoD acquisition policies.

Audit of the African Surface Distribution Services Contract

The objective of this audit is to determine whether the DoD managed the African Surface Distribution Services contract to verify that ground distribution and transportation performance objectives were met.

Audit of DoD Contracting Support Provided for Maintenance and Repair of Military Medical Treatment Facilities

The objective of this audit is to determine whether the U.S. Army Corps of Engineers and Naval Facilities Engineering Command provided effective and efficient contracting support to requiring activities for the maintenance and repair of military medical treatment facilities.

Audit of Air Force Acquisition Programs That Use Low Cost Modifications for Unforeseen Requirements

The objective of this audit is to determine whether Air Force acquisition officials are identifying and monitoring low cost modifications in accordance with Air Force policy.

Audit of Naval Sea Systems Command Purchases of Nuclear Reactor Shipsets

The objective of this audit is to determine whether the Naval Sea Systems Command purchased Naval nuclear reactor shipsets at fair and reasonable prices.

Audit of Navy Surface Ship Depot-Level Maintenance

The objective of this audit is to determine whether the Navy adequately managed surface ship depot-level maintenance contracts to meet sustainment requirements.

Evaluation of Contracting Officers' Actions on Projected Defense Contract Audit Agency Questioned Costs

The objective of this evaluation is to determine whether Defense Contract Management Agency contracting officers took appropriate action when the Defense Contract Audit Agency calculated and reported questioned costs based on the projection of a statistical sample.

Audit of DoD Purchases of Spare Parts at Fair and Reasonable Prices

The objective of this audit is to determine whether the DoD is purchasing materials and spare parts for the sustainment of weapon systems from major defense contractors at fair and reasonable prices.

Evaluation of Contracting Officers' Actions on Defense Contract Audit Agency Reports of Top Five DoD Contractors (Part 2)

The objective of this evaluation is to determine whether Defense Contract Management Agency contracting officers' actions taken on Defense Contract Audit Agency audit report recommendations for three of the top five DoD contractors are appropriate and comply with acquisition regulations.

Audit of DoD Contracting Personnel Accounting for Funds and Deliverables Through Use of Other Transaction Authorities

The objective of this audit is to determine whether DoD contracting personnel accounted for funds and deliverables provided by defense contractors using Other Transaction Authorities.

Evaluation of Naval Support Activity Bahrain Waterfront Military Construction

The objective of this evaluation is to determine whether the Navy and its design and construction agent effectively planned and executed waterfront construction at Naval Support Activity Bahrain.

Quality Control Review of Single Audit of the American Society for Engineering Education

The objective of this quality control review is to determine whether the single audit of American Society of Engineering Education was conducted in accordance with auditing standards and Federal requirements.



U.S. Air Force Airman prepares an M-16 rifle for shipment June 5, 2019 at Ramstein Air Base, Germany. (U.S. Air National Guard)

Quality Control Review on Single Audit of the National Guard of the Commonwealth of Puerto Rico

The objective of this quality control review is to determine whether the single audit of the National Guard of the Commonwealth of Puerto Rico was conducted in accordance with auditing standards and Federal requirements.

Quality Control Review on Single Audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine

The objective of this quality control review is to determine whether the single audit of Henry M. Jackson Foundation for the Advancement of Military Medicine was conducted in accordance with auditing standards and Federal requirements.

Quality Control Review on Single Audit of the Charles Stark Draper Laboratory, Inc.

The objective of this quality control review is to determine whether the single audit of Charles Stark Draper Laboratory Inc., was conducted in accordance with auditing standards and Federal requirements.

Evaluation of the Military Criminal Investigative Organization Major Procurement Fraud Programs

The objective of this evaluation is to determine whether Military Criminal Investigative Organizations are complying with DoD and Military Service policies and procedures pertaining to investigation of major procurement fraud, and whether they are addressing remedies and recoveries during their investigations, specifically contractual, civil, criminal, and administrative (suspension and debarment actions).

Evaluation of Defense Contract Audit Agency's Audit Quality and Timeliness When Contractors Do Not Comply with Incurred Cost Requirements

The objective of this evaluation is to evaluate the Defense Contract Audit Agency's audit quality and timeliness when contractors do not comply with incurred cost proposal requirements.

Audit of the DoD Aviation Into-Plane Reimbursement Card Program

The objective of this audit is to determine whether the Military Departments are effectively managing the Aviation Into-Plane Reimbursement Card Program in accordance with Federal and DoD regulations.

Evaluation of Military Construction Oversight Processes as Implemented by the U.S. Army Corps of Engineers for the New National Geospatial-Intelligence Agency St. Louis Headquarters Facility

The objective of this evaluation is to determine whether the U.S. Army Corps of Engineers is implementing effective management and engineering processes and using lessons learned from other large military construction projects to prevent and control cost overruns and schedule delays in its construction of the Next National Geospatial-Intelligence Agency West headquarters facility in St. Louis, Missouri.

Evaluation of the Air Force's Planning and Design Efforts in the Reconstruction of Tyndall Air Force Base

The objective of this evaluation is to determine whether the Air Force and U.S. Army Corps of Engineers are taking actions to effectively plan, program, design, and develop an effective acquisition strategy for the reconstruction of Tyndall Air Force Base, Florida.

Audit of the Affordability and Cost Effectiveness of the Air Force B-21 Long-Range Bomber Program

The objective of this audit is to determine whether the Air Force B-21 Long-Range Bomber Program is affordable and cost effective to meet long term sustainment goals.

Audit of Long-Term Exclusive Licensing Agreements in the DoD Marketplace

The objective of this audit is to determine the effect that long-term exclusive licensing agreements between original equipment manufacturers and other manufactures have on the price of DoD spare parts.

ONGOING OVERSIGHT PROJECTS

Evaluation of Contracting Officer Actions on Defense Contract Audit Agency Findings Issued in a Disclaimer of Opinion Report

The objective of this evaluation is to determine whether DoD contracting officer actions on findings from Defense Contract Audit Agency disclaimer of opinion audit reports complied with relevant guidance in the Federal Acquisition Regulation, DoD policy, and DoD Component instructions.

Evaluation of Contracting Officer Actions on Defense Contract Audit Agency's Recommendations to Assess Penalties on Unallowable Costs

The objective of this evaluation is to determine whether DoD contracting officer actions are appropriate, effective, and efficient when addressing Defense Contract Audit Agency recommendations to assess penalties against contractors claiming unallowable indirect costs.

Audit of the National Maintenance Strategy Contract in Afghanistan

The objective of this audit is to determine whether the Army developed the National Maintenance Strategy–Ground Vehicle Systems contract requirements to meet user needs to maintain and sustain the Afghan National Defense and Security Forces' vehicles.

Audit of DoD Management of Unfinalized Contract Actions

The objective of this audit is to determine whether the Military Departments properly managed unfinalized contract actions by obligating funds within required limits, ensuring contractor profits were adjusted for incurred costs, and contracts were finalized within required time limits.

Audit of the Management of Non-Major Defense Acquisition Category 2 and 3 Programs

The objective of this audit is to determine whether Army, Navy, and Air Force acquisition officials appropriately identify Acquisition Category 2 and 3 programs and monitor whether program costs and schedules align with their respective acquisition category designation.

Audit of DoD Additive Manufacturing for Sustainment Parts

The objective of this audit is to determine the extent the DoD is using additive manufacturing when obtaining sustainment parts.

Audit of Navy and Air Force Hurricane Recovery Effort Costs

The objective of this audit is to determine whether the Navy and Air Force controlled costs for the Global Contingency Construction Contract and the Air Force Contract Augmentation Program task orders issued to support the military base recovery efforts from the 2017 and 2018 hurricanes.

Audit of the DoD's Use of Director, Operational Test and Evaluation Assessments in Making Production Decisions for Major Defense Acquisition Programs

The objective of this audit is to determine whether DoD milestone decision authorities and acquisition program managers appropriately considered Director, Operational Test and Evaluation information and guidance in making program decisions.

Quality Control Review on Single Audit of Aerospace Corporation

The objective of this quality control review is to determine whether the single audit of Aerospace Corporation was conducted in accordance with auditing standards and Federal requirements.



U-Fix-It employees from the 386th Expeditionary Civil Engineer Squadron look for items requested from a customer at Ali Al Salem Air Base, Kuwait, September 6, 2019. (U.S. Air Force photo)

Quality Control Review on Single Audit of Johns Hopkins University

The objective of this quality control review is to determine whether the single audit of Johns Hopkins University was conducted in accordance with auditing standards and the requirements of title 2, Code of Federal Regulations, part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

Evaluation of DoD Contracting Officer Actions on Questioned Direct Costs

The objective of this evaluation is to determine whether the actions taken by contracting officers on questioned direct costs reported by the Defense Contract Audit Agency are in compliance with Federal regulations, DoD policy, and agency policy.

Evaluation of DoD Contracting Officer Actions Taken on Defense Contract Audit Agency Report Findings Involving Two of the Five Largest DoD Contractors

The objective of this evaluation is to determine whether actions taken by DoD contracting officers on Defense Contract Audit Agency audit report findings for two of the five largest DoD contractors complied with Federal acquisition regulations, DoD policy, and DoD Component policies.

External Peer Review of the Defense Contract Audit Agency

The objective of this evaluation is to determine whether the quality control system for the Defense Contract Audit Agency was suitably designed and complied with to provide reasonable assurance that the agency adhered to professional standards.

Audit of Defense Hotline Allegations Concerning the Defense Microelectronics Activity

The objective of this audit is to determine whether the Defense Microelectronics Activity Advanced Reconfigurable Manufacturing for Semiconductors facility has manufactured and fielded replacement integrated circuit chips for DoD obsolete weapon system circuits.

Audit of the Defense Personal Property Program

The objective of this audit is to determine whether DoD members received personal property shipments in a timely manner and whether actions were taken on household goods that were damaged or lost during permanent change of station moves.

Audit of Defense Environmental Restoration Program Implementation at Joint Region Marianas

The objective of this audit is to determine to what extent the DoD is executing the Defense Environmental Restoration Program to identify, investigate, and clean up munitions and explosives at Joint Region Marianas.

Audit of Military Construction Projects at Joint Region Marianas

The objective of this audit is to determine to what extent Naval Facilities Engineering Command personnel are executing military construction projects at Joint Region Marianas to mitigate further schedule delays and associated cost increases.

Evaluation of Weather Support Capabilities for Unmanned Aircraft Systems

The objective of this evaluation is to determine whether the Air Force has implemented weather support capabilities on unmanned aircraft systems.

Audit of the Army Contracting Command–Afghanistan’s Policies and Procedures for Contingency Contracting Risks

The objective of this audit is to determine whether the Army Contracting Command–Afghanistan’s award and administration of contracts mitigate contingency contracting risks, such as non-performance and improper payments, specific to Afghanistan.

Audit of DoD Foreign Military Sales Agreement Development Process

The objective of this audit is to determine whether the DoD coordinated foreign partner requirements for Defense articles and services with the Defense Security Cooperation Agency, Military Departments, and other organizations, and whether the metrics used by these components maximize the results of the Foreign Military Sales agreement development process.

Evaluation of Niger Air Base 201 Military Construction

The objective of this evaluation is to determine whether the Air Force effectively planned, designed, and implemented Air Base 201 requirements to provide airfield and base support infrastructure.

Summary Report of DoD OIG Reviews of Acquisition: A Framework for Improvement

The objective of this project is to review and summarize previous DoD OIG acquisition reports and recommendations to determine whether systemic weaknesses exist within the DoD acquisition community.

Audit of the Army’s Oversight of the Base Operations Support Services Contract for Camp Taji, Iraq

The objective of this audit is to determine whether the Army is adequately overseeing the Camp Taji, Iraq, base operations support services contract to ensure the contractor is providing support services in accordance with contract requirements.

Audit of U.S. Army Corps of Engineers Oversight of Contracts for Repair and Restoration of Electric Power Grid in Puerto Rico

The objective of this audit is to determine whether the U.S. Army Corps of Engineers properly monitored contractor performance, and appropriately reviewed and paid invoices for the Puerto Rico power grid repair and restoration contracts.

Audit of Aviation Critical Safety Items Entering the DoD Supply Chain

The objective of this audit is to determine whether DoD personnel are properly classifying, procuring, and managing aviation critical safety items.

Audit of DoD Service-Disabled Veteran-Owned Small Business Contract Awards

The objective of this audit is to determine whether the DoD awarded Service-Disabled Veteran-Owned Small Business set-aside and sole-source contracts to eligible contractors.

DoD Oversight of Open Burning of Excess Conventional Ammunition and Explosives in the United States and Its Territories

The objective of this evaluation is to determine whether the DoD complied with relevant environmental and related laws, inter-agency agreements, and policies at sites where the DoD conducts, or conducted, open burning and open detonation of waste military munitions in the United States.

Risk Assessment of the DoD's Grant Closeout Process

The objective of this project is to determine whether an audit of the DoD's grant closeout process is warranted in accordance with Public Law 114-117, "Grants Oversight and New Efficiency Act," January 28, 2016.

Audit of Other Transactions Awarded Through Consortiums for Research, Prototypes, or Follow-On Production

The objective of this audit is to determine whether the DoD planned and executed other transactions awarded through consortiums in accordance with applicable other transactional authority laws and regulations.

Audit of TransDigm Group, Inc.'s Business Model and Its Effect on DoD Spare Parts Pricing

The objective of this audit is to determine whether TransDigm Group Inc.'s business model affects the DoD's ability to pay fair and reasonable prices for spare parts.

Audit of the DoD's Compliance With the Berry Amendment

The objective of this audit is to determine whether the Military Services and the Defense Logistics Agency complied with the Berry Amendment for DoD procurements and acquisitions when purchasing materials and supplies.

Audit of the Solicitation, Award, and Administration of Washington Headquarters Services Contract and Task Orders for the Office of Small Business Programs

The objective of this audit is to determine whether the Washington Headquarters Services Acquisition Directorate solicited, awarded, and administered task orders issued under a program development and support contract for the Office of Small Business Programs in accordance with the Federal Acquisition Regulation, the Defense Federal Acquisition Regulation Supplement, and Washington Headquarters Services policies.

Audit of the DoD's Disposition Analysis of Counter-Small Unmanned Aerial Systems Acquired Through the Urgent Capability Acquisition Process

The objective of this audit is to determine whether DoD Components adequately completed the disposition analysis of Counter-Small Unmanned Aerial Systems acquired through the urgent capability acquisition process in accordance with DoD guidance.

Evaluation of U.S. Air Force Requirements and Systems Engineering Processes for the KC-46A Airborne Tanker Modernization Program

The objective of this evaluation is to determine whether the Air Force adhered to DoD and Air Force systems engineering processes during the design and development of the KC-46A refueling boom.

Audit of Commercial Item and Fair and Reasonable Pricing Determinations for Ammonium Perchlorate

The objective of this audit is to determine whether the DoD properly assessed commerciality and fair and reasonable pricing determinations for ammonium perchlorate.



A Hospital Corpsman 1st Class cleans a patient's teeth in a dental operation room aboard the amphibious assault ship USS Boxer (LHD 4). (U.S. Navy photo)

Challenge 10. Providing Comprehensive and Cost-Effective Health Care

The Military Health System (MHS) is undergoing major changes while seeking to deliver high-quality health care for 9.6 million beneficiaries at a reasonable cost. Specifically, the DoD transferred responsibility for all military medical treatment facilities in the continental United States on October 1, 2019, from the Military Services to the Defense Health Agency. The DoD is also deploying a new electronic health record system, and moving to integrate the electronic health records with the Department of Veterans Affairs.

The MHS is a global, comprehensive, and integrated health care system providing medical care to service members, retirees, and their eligible family members. The MHS includes a health care delivery system, combat medical services, public health activities, medical education and training, and medical research and development. It provides direct care at military medical treatment facilities by military, civilian, and contracted providers, and purchased care provided at commercial locations through the TRICARE health plan. The military medical treatment facilities, usually located on DoD facilities, use a combination of military and contracted providers to treat DoD beneficiaries. TRICARE also uses civilian health care providers on a reimbursable basis to treat DoD beneficiaries. The DoD FY 2020 Budget Request contained a total request of \$33.3 billion for the Defense Health Program.

The DoD needs to focus on challenging behavioral health issues, such as suicide prevention and opioid and substance use disorders. It also needs to ensure that supporting data are reliable to fully assess these issues. The DoD must also reduce vulnerabilities for health care fraud within the MHS, control rising health care costs, and collect the costs for health care services from non-DoD beneficiaries, insurance companies, and other Government organizations.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 6 planned and 11 ongoing oversight projects that relate to health care.

PLANNED OVERSIGHT PROJECTS

Audit of TRICARE State Prevailing Rates

The objective of this audit is to determine whether the Defense Health Agency controlled costs through state prevailing rates for TRICARE services and equipment.

Audit of the TRICARE Prescription Monitoring Program

The objective of this audit is to determine whether the Defense Health Agency, through the TRICARE prescription monitoring program, identified DoD beneficiaries at risk for misuse of controlled substances and prevented possible drug abuse situations.

Audit of TRICARE Telehealth Services

The objective of this audit is to determine whether the Defense Health Agency appropriately paid for telehealth services.

Audit of the Accuracy of Classifying and Reporting of Service Members' Individual Medical Readiness

The objective of this audit is to determine whether the Military Departments accurately classified and reported service members' individual medical readiness.



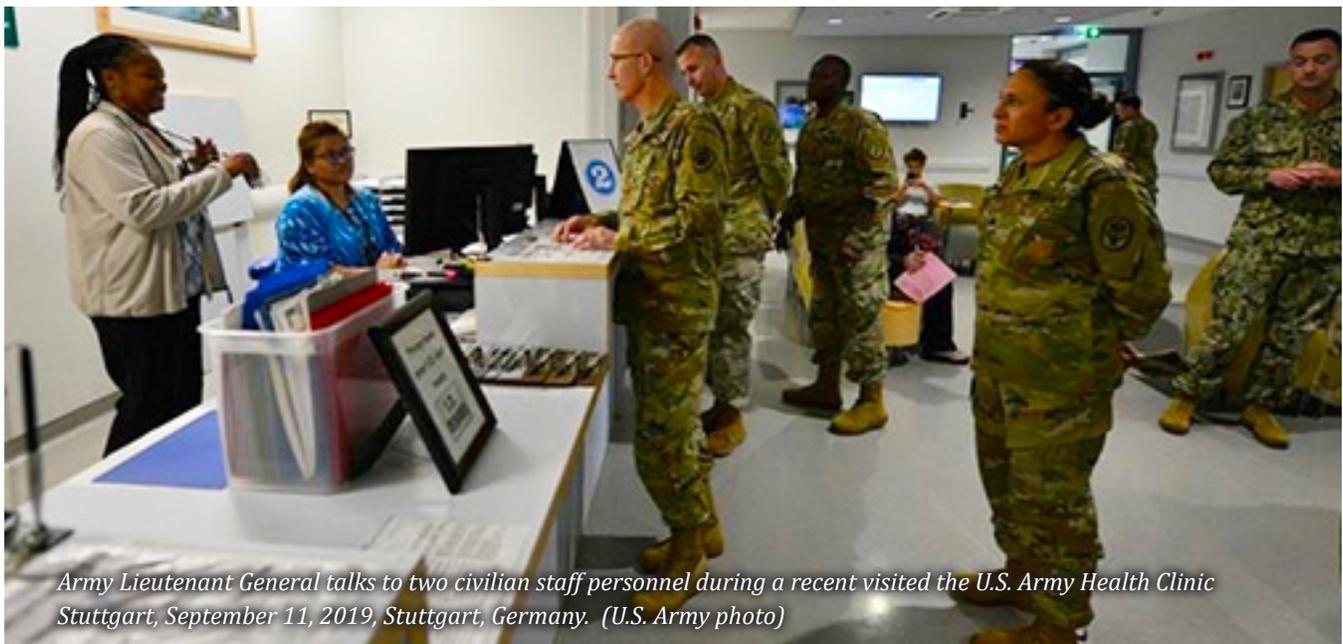
Pharmacist fills a prescription at the Madigan pharmacy on July 23. (U.S. Army photo)

Audit of the Oversight of Contractor Performance on the Military Health System GENESIS Contract

The objective of this audit is to determine whether the Defense Health Agency contracting personnel effectively monitored contractor performance on the Military Health System GENESIS contract.

Audit of Cyber Security of Medical Devices at Navy and Air Force Military Treatment Facilities

The objective of this audit is to determine whether Navy and Air Force military treatment facilities implemented cyber security controls over medical devices to protect patient health information from unauthorized access and disclosure.



Army Lieutenant General talks to two civilian staff personnel during a recent visit to the U.S. Army Health Clinic Stuttgart, September 11, 2019, Stuttgart, Germany. (U.S. Army photo)

ONGOING OVERSIGHT PROJECTS

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

The objective of this audit is to determine whether the Defense Health Agency and the Military Services are properly maintaining medical treatment facilities, including conducting building assessments, planning and budgeting for maintenance, and completing scheduled tasks. In addition, the audit will identify critical maintenance repairs that were not performed and whether Defense Health Agency and the Services have a plan to address deferred maintenance.

Audit of Controls Over Opioid Prescriptions at Selected Military Treatment Facilities

The objective of this audit is to determine whether selected military treatment facilities over-prescribed opioids for DoD beneficiaries.

Audit of Physical Security at DoD Military Treatment Facilities

The objective of this audit is to determine whether DoD military treatment facilities implemented physical security controls to prevent unauthorized access to facilities, equipment, and sensitive areas.

Audit of DoD Military Treatment Facility Safety and Security of Radioactive Materials

The objective of this audit is to determine whether DoD and military medical treatment facility management properly trained personnel, conducted inspections and program reviews, and accounted for inventory levels for the safety and security of radioactive materials.

Audit of DoD Military Health System Interoperability With Health Care Systems of the Department of Veterans Affairs and External Health Care Providers

The objective of this audit is to determine whether the DoD is developing standards and implementing controls to provide interoperability between the health care systems of the DoD, Department of Veterans Affairs, and external health care providers.

Audit of Labor Qualifications for Defense Health Agency Information Technology and Telecommunications Contracts

The objective of this audit is to determine whether contractor employees met the labor qualifications for Defense Health Agency information technology and telecommunications contracts.

Audit of Training of Mobile Medical Teams in the U.S. Indo-Pacific Command and U.S. Africa Command Areas of Responsibility

The objective of this audit is to determine whether the Defense Health Agency and the Military Services are providing effective training to mobile medical teams prior to deploying to the U.S. Indo-Pacific Command and U.S. Africa Command areas of responsibility to improve trauma care.

Audit of Management of Pharmaceutical Inventories in Support of Overseas Contingency Operations

The objective of this audit is to determine whether the Military Services properly stored, tracked, and safeguarded pharmaceuticals at their overseas locations supporting overseas contingency operations.

Audit of DoD Management of Medical Claims Through the Third Party Collection Program

The objective of this audit is to determine whether the DoD is maximizing collections of medical claims within the Third Party Collection Program.

Evaluation of the U.S. Air Force Academy's Response to Incidents of Sexual Assault and Victim Care

The objective of this evaluation is to conduct a comprehensive evaluation into every facet of the Air Force Academy's sexual assault prevention and response program.

Evaluation of Mental Health Access to Care in the DoD

The objective of evaluation is to determine how the DoD is meeting outpatient mental health access to care standards for active duty service members and their families.



A CH-53E Super Stallion stands by on the flight deck during flight operations aboard the amphibious dock landing ship USS Ashland (LSD 48). (U.S. Navy photo)

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Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

The Whistleblower Protection Ombudsman's role is to educate agency employees about prohibitions on retaliation and employees' rights and remedies available for reprisal. The DoD Hotline Director is the designated ombudsman. For more information, please visit the Whistleblower webpage at:

www.dodig.mil/Components/Administrative-Investigations/DoD-Hotline/.

For more information about DoD IG reports or activities, please contact us:

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