



INSPECTOR GENERAL

U.S. Department of Defense

FISCAL YEAR 2021

OVERSIGHT PLAN



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

Mission

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

Vision

*Engaged oversight professionals dedicated
to improving the DoD*



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



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



October 15, 2020

I am pleased to present the Department of Defense Office of Inspector General (DoD OIG) FY 2021 Oversight Plan. When determining which audits and evaluations to include in our Oversight Plan, we independently considered the top performance and management challenges facing the DoD, oversight work by DoD oversight agencies and the Government Accountability Office, and input from Congress and the DoD's senior leadership.

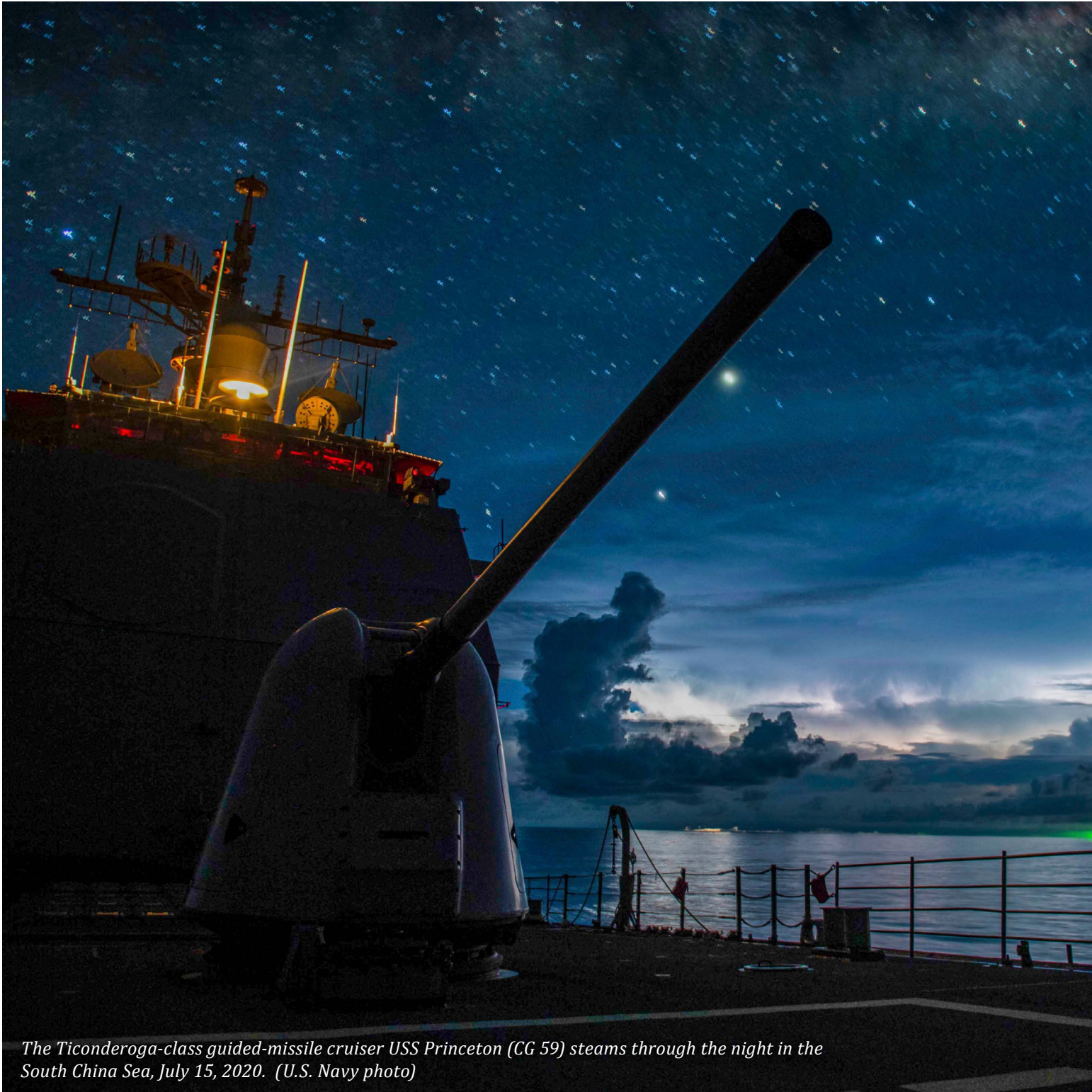
In this year's plan, we describe our planned and ongoing oversight projects, organized by management challenge. The FY 2021 Top DoD Management Challenges are:

1. Maintaining the Advantage While Balancing Great Power Competition and Countering Global Terrorism
2. Building and Sustaining the DoD's Technological Dominance
3. Strengthening Resiliency to Non-Traditional Threats
4. Assuring Space Dominance, Nuclear Deterrence, and Ballistic Missile Defense
5. Enhancing Cybersecurity Operations and Capabilities and Securing the DoD's Information System, Networks, and Data
6. Transforming Data Into a Strategic Asset
7. Ensuring Health and Safety of Personnel, Retirees, and Their Families
8. Strengthening and Securing the DoD Supply Chain and Defense Industrial Base
9. Improving Financial Management and Budgeting
10. Promoting Ethical Conduct and Decision Making

The projects in this plan are designed to address these management challenges. 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 for the DoD emerge throughout the year.

Lastly, this plan guides the DoD OIG in fulfilling 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.

Sean W. O'Donnell
Acting Inspector General



The Ticonderoga-class guided-missile cruiser USS Princeton (CG 59) steams through the night in the South China Sea, July 15, 2020. (U.S. Navy photo)



Oversight Plan

FISCAL YEAR 2021

| | |
|---|----|
| Introduction..... | 1 |
| Challenge 1: Maintaining the Advantage While Balancing Great Power Competition and Countering Global Terrorism | 3 |
| Challenge 2: Building and Sustaining the DoD's Technological Dominance..... | 9 |
| Challenge 3: Strengthening Resiliency to Non-Traditional Threats..... | 13 |
| Challenge 4: Assuring Space Dominance, Nuclear Deterrence, and Ballistic Missile Defense | 19 |
| Challenge 5: Enhancing Cyberspace Operations and Capabilities and Securing the DoD's Information Systems, Networks, and Data..... | 23 |
| Challenge 6: Transforming Data Into a Strategic Asset..... | 29 |
| Challenge 7: Ensuring Health and Safety of Military Personnel, Retirees, and Their Families | 33 |
| Challenge 8: Strengthening and Securing the DoD Supply Chain and Defense Industrial Base..... | 39 |
| Challenge 9: Improving Financial Management and Budgeting..... | 45 |
| Challenge 10: Promoting Ethical Conduct and Decision Making..... | 63 |



U.S. Air Force weapons load crew members, assigned to the 58th Aircraft Maintenance Unit, load an advanced medium-range air-to-air missile (AMRAAM) to an F-35 Lightning II during Exercise Combat Archer at Eglin Air Force Base, Florida, June 10, 2020. (U.S. Air Force photo)

Introduction

This FY 2021 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 includes the DoD OIG's ongoing audits and evaluations. Each project is linked to a management challenge facing the DoD.

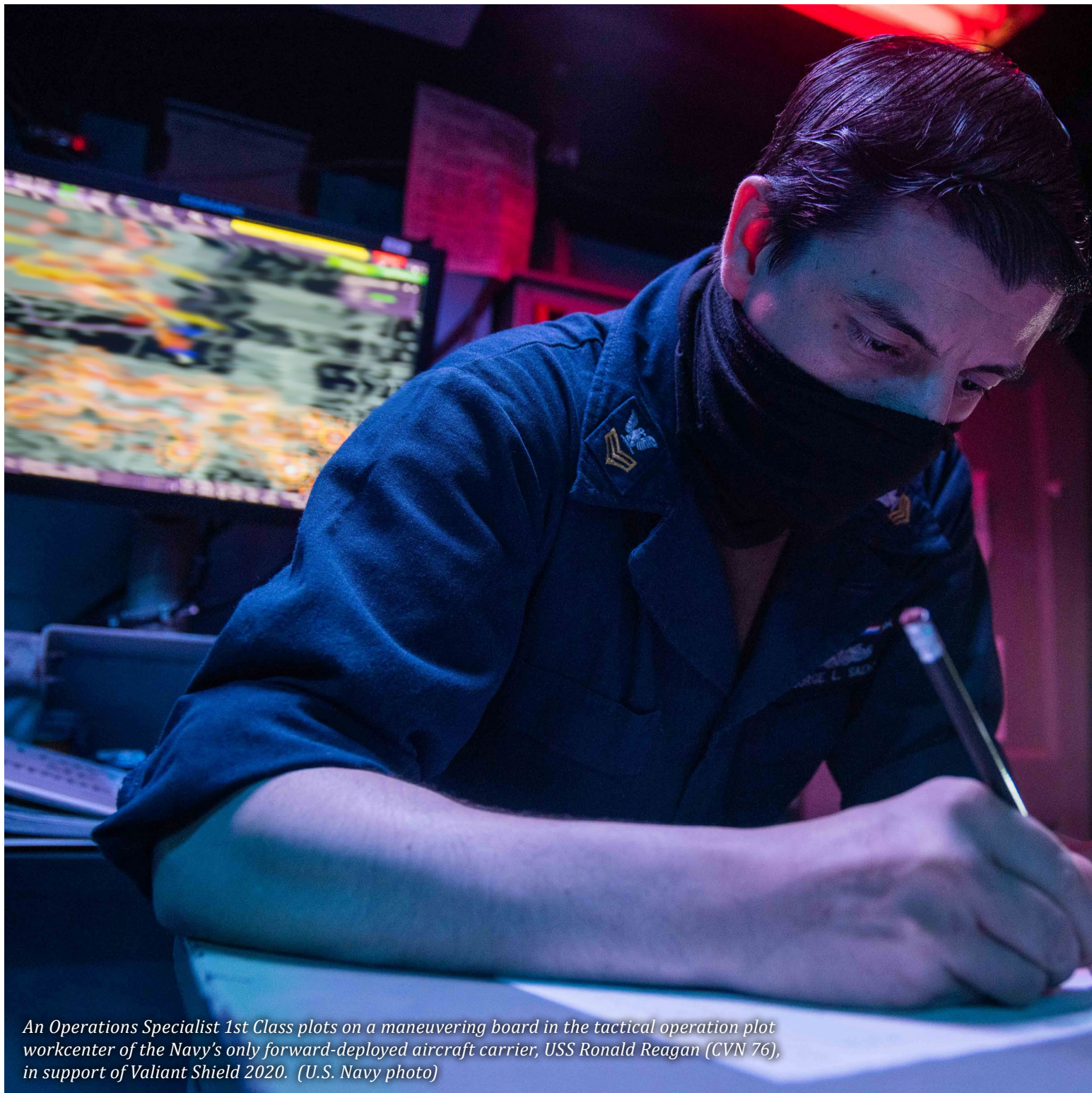
To produce this plan, the DoD OIG first determined the key risks and vulnerabilities facing the DoD, which we recently reported in the FY 2021 Top DoD Management Challenges document. The DoD OIG prepares this annual document pursuant to the Reports Consolidation Act of 2000 and provides it to the DoD for inclusion in the Agency Financial Report to Congress. In addition to the management challenges, the DoD OIG reviews and considers its own research and previous oversight work; key strategic documents, such as the National Security Strategy, the National Defense Strategy, and the DoD's FY 2021 President's Budget Request; oversight work from 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 the top management challenges document as a framework to prioritize its 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, they are not identified as planned oversight projects in this document. These activities include statutory and regulatory responsibilities for criminal investigations, the DoD Hotline, senior official misconduct and whistleblower reprisal investigations, fraud awareness briefings, whistleblower reprisal protection education, DoD policy development, the DoD Subpoena Program, and the Contractor Disclosure Program.

The DoD OIG seeks to plan oversight projects more fully, dynamically, and 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 and the DoD OIG routinely reassesses the annual plan, 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.



An Operations Specialist 1st Class plots on a maneuvering board in the tactical operation plot workcenter of the Navy's only forward-deployed aircraft carrier, USS Ronald Reagan (CVN 76), in support of Valiant Shield 2020. (U.S. Navy photo)



Challenge 1: Maintaining the Advantage While Balancing Great Power Competition and Countering Global Terrorism

In the Chairman of the Joint Chiefs of Staff's Fiscal Year 2021 Defense Budget Posture testimony to the Senate Armed Services Committee on March 4, 2020, he said "our competitive advantage is eroded and no one should have any doubt about that. China and Russia are increasing their military capabilities to outmatch the United States and its allies in order to exert their global influence and China's objective is to do that by mid-century." The FY 2021 Defense Budget and the 2018 National Defense Strategy identify great power competition as the pre-eminent challenge facing the Nation's security. Revisionist nations, such as China and Russia, seek to assert their power and reshape the existing world order to their political, military, economic, and strategic benefit. Rogue regimes, such as Iran and North Korea, seek to destabilize their regions through efforts short of war, including pursuing nuclear weapons or supporting terrorism.

The rise of revisionist nations and continuing efforts by rogue regimes to challenge the United States' status as a global superpower forced a shift in U.S. defense strategy away from counterterrorism operations, which must still be conducted to deter and defeat violent extremist organizations. The challenge facing the DoD is maintaining the U.S. military's advantage while balancing great power competition and countering global terrorism through improved interagency collaboration and rebuilding military capabilities including modernizing capabilities, such as nuclear deterrence and missile defense; developing innovative operational concepts, such as cyber and space warfighting; and developing critical technologies, such as hypersonic weapons, artificial intelligence, and microelectronics.

The DoD plays a vital role in maintaining global peace by maintaining a clear U.S. military advantage, building and maintaining partnerships with other nations, and collaborating with other Federal agencies. The challenge for the DoD is implementing a strategy that will enable the United States to more effectively compete with China and Russia, while retaining sufficient capacity and capability to counter persistent and evolving threats from violent extremist organizations around the world.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 19 planned and 6 ongoing oversight projects that relate to the DoD's challenge of maintaining the advantage while balancing great power competition and countering global terrorism.

PLANNED OVERSIGHT PROJECTS

Audit of Training Ranges Supporting Units in the U.S. European Command

The objective of this audit is to determine whether training ranges have the capability and capacity to support combat readiness for units assigned to the U.S. European Command. Capability is defined as the ability of the range to provide realistic training conditions, targets, and threats. Capacity is defined as the ability of the range to accommodate the size of the applicable units and the space to accommodate the applicable training requirements.

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

The objective of this evaluation is to determine whether the U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center meets U.S. European Command and U.S. Indo-Pacific Command requirements to conduct Internet-based global information operations to counter threats to the United States from near-peer competitors.

Evaluation of U.S. Air Force Large Aircraft Maintenance Facilities and Infrastructure at Al Dhafra Air Base, United Arab Emirates

The objective of this evaluation is to determine whether the U.S. Air Force effectively planned construction of the Large Aircraft Maintenance Facility at Al Dhafra Air Base, United Arab Emirates, and ensured the base fueling facilities do not pose a health, safety, or environmental risk.

Audit of U.S. Marine Corps and U.S. Air Force Replacement Training Units and the V-22

The objective of this audit is to determine to what extent the U.S. Marine Corps and the U.S. Air Force Replacement Training Units are producing qualified pilots and crew members in sufficient numbers to man and sustain the MV/CV-22 aircraft in accordance with established crew requirements.

Audit of the E-2D Hawkeye Capabilities

The objective of this audit is to determine whether the E-2D Hawkeye is meeting all performance and mission requirements.

Evaluation of the U.S. Navy's Small Waterplane Area Twin-Hull Tactical-Auxiliary General Oceanographic Ships' Ability to Meet U.S. Indo-Pacific Command's Anti-Submarine Warfare Mission Requirements

The objective of this evaluation is to determine whether the U.S. Navy's Small Waterplane Area Twin-Hull Tactical-Auxiliary General Oceanographic Ships are able to meet U.S. Indo-Pacific Command's anti-submarine warfare mission readiness requirements.



*An artillery round fires from an M777 howitzer on Camp Fuji, Japan, October 20, 2020.
(U.S. Marine Corps photo)*

Evaluation of the Military Sealift Command's Offshore Petroleum Distribution System

The objective of this evaluation is to determine the U.S. Transportation Command's Offshore Petroleum Discharge System readiness and ability to meet operation plan requirements.

Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report (FY 2021)

The objective of this project is to compile a detailed statement of all FY 2021 obligations, expenditures, and revenues associated with military construction on Guam used to create the annual report of the Interagency Coordination Group of Inspectors General for Guam Realignment by February 1, 2022.

Evaluation of the National Geospatial-Intelligence Agency in Support of Combatant Commands' Overseas Contingency Operations Intelligence Requirements

The objective of this evaluation is to determine whether the National Geospatial-Intelligence Agency is collecting, analyzing, and distributing geospatial intelligence in support of combatant commands' overseas contingency operations intelligence requirements in accordance with law and DoD policy and guidance.

Audit of Individual Preparedness to Conduct Extreme Cold Weather Operations

The objective of this audit is to determine whether U.S. Army and U.S. Marine Corps units are equipped to safely operate in extreme cold weather conditions in support of training, exercises, and operations in the Arctic region.

Followup Audit of Army Oversight of Logistics Civil Augmentation Program V Government-Furnished Property in Afghanistan

The objective of this followup audit is to determine whether the Army implemented the recommendations identified in Report No. DODIG-2018-040, “Army Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan,” December 11, 2017, to improve the accountability of Government-furnished property.

Audit of Oversight of the Department of Defense Language Interpretation and Translation Enterprise II Contract in Afghanistan

The objective of this audit is to determine whether the Army provided sufficient oversight of DoD Language Interpretation and Translation Enterprise II Contractors in Afghanistan to ensure the contractors fulfilled requirements.

Audit of Vetting and Monitoring of International Military Students Enrolled in United States-based Training Programs

The objective of this audit is to determine if the new vetting and monitoring processes and procedures implemented for international military students enrolled in U.S.-based training programs are improving the safety and welfare of U.S. personnel.

Followup Audit of Rare Earth Elements

The objective of this followup audit is to determine whether the DoD implemented recommendations from previous DoD and Government Accountability Office audits to identify future supply and demand of rare earth elements and identified rare earth element shortages or vulnerabilities that could affect national security.

Evaluation of the North Warning System

The objective of this evaluation is to determine the extent to which the current North Warning System can support the Joint Force Commander’s aerospace warning mission requirements to detect potential airborne threats in the Arctic region.

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

The objective of this evaluation is to determine whether U.S. Air Force nuclear convoy personnel have sufficient training to prevent, respond to, and investigate threats to nuclear convoy transport missions; and whether they provided adequate and efficient support to safely and securely transport nuclear assets in accordance with DoD and Air Force policies.

Audit of Prepositioned Medical Materiel During Contingency Operations

The objective of this audit is to determine whether the Navy and Air Force adequately prepositioned and managed class VIII medical materiel to support contingency operations in accordance with DoD policies.

Evaluation of a Classified Program

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

Evaluation of a Classified Program

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

ONGOING OVERSIGHT PROJECTS

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 Coalition Partner Reimbursements for Air Transportation Services in Afghanistan

The objective of this audit is to determine whether the DoD sought full reimbursement for air transportation services provided to Coalition partners in Afghanistan in accordance with DoD policy and international agreements.

Evaluation of the U.S. Navy's P-8 Aircraft Readiness to Meet the U.S. European Command's Anti-Submarine Warfare Requirements

The objective of this evaluation is to determine whether the readiness of the U.S. Navy's P-8 Poseidon aircraft fleet meets the anti-submarine warfare requirements of the U.S. European Command.

Audit of the DoD's Strategic Workforce Planning for Overseas Civilian Positions

The objective of this audit is to determine whether the DoD conducts strategic workforce planning to hire and retain a competent overseas civilian workforce that effectively supports DoD's global mission and ongoing operations in accordance with DoD policies.

Audit of the DoD Infrastructure Planning in Australia

The objective of this audit is to determine whether the DoD planned infrastructure projects supporting rotational forces in Australia in accordance with applicable laws and DoD regulations and U.S. Indo-Pacific Command's operational requirements.

Audit of the 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.



An MQ-9 Reaper, assigned to the 556th Test and Evaluation Squadron, armed with an AIM-9X missile sits on the flightline, September 3, 2020, at Creech Air Force Base, Nevada. (U.S. Air Force photo)

Challenge 2: Building and Sustaining the DoD's Technological Dominance

America's adversaries are developing sophisticated military and intelligence capabilities to target the United States and make it more difficult to defend against emerging technologies. From hypersonic weapons and microelectronics to artificial learning and 5G communications, these technologies will revolutionize warfare and enable the United States and its adversaries, especially great power competitors, to advance their interests. At the January 2020 Center for Strategic and International Studies forum, the Secretary of Defense stated, "[E]merging technologies will fundamentally transform the character of warfare in years to come." He noted, in particular, that China and Russia are "trying to use emerging technologies to alter the landscape of power and reshape the world in their favor." To build and sustain the DoD's technological dominance, the United States needs to solidify its competitive advantage by developing technologies, such as hypersonic weapons, microelectronics, artificial intelligence, 5G communications, and biotechnologies, while also developing effective countermeasures to defeat adversaries' capabilities and protect against intellectual property theft and cybersecurity risks.

Whether identified as "systems confrontation" by the Russian military or "algorithmic warfare" by the Chinese People's Liberation Army, emerging technologies are rapidly evolving and transforming the conduct of war. The potential of emerging technologies, and the challenges for the DoD, may be reflected in the new ways of warfighting. Autonomous intelligent machines and applications can rapidly accelerate the speed of decision making and action, improve the DoD's understanding of the battlespace, and enable new missions not yet conceived. The DoD must be more agile and rapidly develop, secure, and deploy new and innovative technologies to secure the competitive advantage and counter similar technology.

Emerging technologies affect all aspects of the DoD and are changing the conduct of war. U.S. competitors and adversaries are aggressively pursuing new technologies, such as hypersonic missiles, microelectronics, and artificial intelligence, which could erode the United States' technological advantage and dominance. The DoD must build and sustain a future of technological dominance for the United States by focusing on the development, employment, defeat, and protection of emerging technologies.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 10 planned and 5 ongoing oversight projects that relate to the DoD's efforts to rapidly develop and deploy new and innovative technologies to secure and maintain its competitive advantage over adversaries and competitors pursuing emerging technologies.

PLANNED OVERSIGHT PROJECTS

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 institutions that conduct military research and develop technologies for the DoD have effective security controls in place to protect DoD information stored on their networks from insider and external cyber threats.

Evaluation of a Classified National Geospatial-Intelligence Agency Program

The objective of this evaluation is classified.

Audit of Executed Prototype Other Transactions and Associated Costs

The objective of this audit is to determine whether DoD contracting personnel properly executed Other Transactions under the authority of section 2371b, title 10, United States Code, as intended when developing prototype projects.

Audit of the U.S. Navy Ship-to-Shore Connector Program

The objective of this audit is to determine whether U.S. Navy officials adequately assessed Ship-to-Shore Connector performance and mitigated technical risks when preparing for initial operational test and evaluation.

Evaluation of the U.S. Navy Unmanned Maritime Systems

The objective of this evaluation is to determine whether the U.S. Navy effectively developed and fielded its unmanned maritime systems, in terms of capabilities, schedule, and cost, to meet combatant commands' operational requirements.

Audit of the Acquisition of the U.S. Air Force Three Dimensional Expeditionary Long-Range Radar

The objective of this audit is to determine whether U.S. Air Force officials are adequately developing and managing the Three Dimensional Expeditionary Long-Range Radar program to meet cost, schedule, and performance requirements in accordance with DoD acquisition guidance.

Audit of the Defense Digital Service Support of DoD Programs and Operations

The objective of this audit is to determine whether the Defense Digital Service has achieved its intended outcomes to secure the digital environment in accordance with the DoD Digital Modernization Strategy.

Evaluation of DoD Intelligence Support, Communication, and Information Sharing Across the Hypersonic Community

The objective of this evaluation is to determine whether the hypersonic community has the ability to coordinate, communicate, and share information across the DoD to ensure key intelligence information is timely and effectively communicated to all supporting agencies.

Evaluation of the DoD Intelligence Community's Use of Human Language Technology

The objective of this evaluation is to determine the ability of the DoD Intelligence Community to integrate human language technology to support multi-discipline intelligence collection, analysis, and production.

Evaluation of the DoD's Transition From a Trusted Foundry Approach to a Zero-Trust Approach for Procuring Microelectronics

The objective of this evaluation is to determine whether the DoD has plans and procedures in place to manage and mitigate risks as it transitions from a trusted foundry model to a zero-trust model for procuring microelectronics.

ONGOING OVERSIGHT PROJECTS

Audit of ENCORE III Information Technology Service Task Orders

The objective of this audit is to determine whether DoD Components administered task orders issued under the Defense Information Systems Agency's ENCORE III information technology service contract in accordance with Federal and DoD requirements.

Audit of U.S. Special Operations-Peculiar Equipment Operational Test and Evaluation Requirements Validation

The objective of this audit is to determine whether U.S. Special Operations Command fielded Special Operations-Peculiar equipment that did not meet performance requirements during operational test and evaluation.

Evaluation of U.S. Air Force Requirements and Systems Engineering Processes Used in the Design and Development of the KC-46A Tanker Refueling Boom

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

Evaluation of the Ground Test and Evaluation Infrastructure Supporting Hypersonic Capabilities

The objective of this evaluation is to determine whether the DoD has sufficient ground test and evaluation facilities with the capability and capacity to support environmental testing for the DoD's planned hypersonic weapon systems.

Audit of Other Transactions Awarded Through Consortia 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 consortia in accordance with applicable other transactional authority laws and regulations.



Hawaii National Guard members assist with walk-up registration instructions for individuals in line to be tested for COVID-19, August 28, 2020, Honolulu, Hawaii. (U.S. Army National Guard photo)

Challenge 3: Strengthening Resiliency to Non-Traditional Threats

The recent increase in non-traditional threats, such as pandemics, changing climate, and extreme weather events, has presented the DoD with new challenges as it continues to defend and secure the Nation. In 2020, the coronavirus disease-2019 (COVID-19) pandemic has impacted DoD personnel and readiness. Secretary of Defense Mark Esper stated that the DoD's top three priorities during COVID-19 are protecting the DoD's people, maintaining military readiness, and supporting the whole-of-government interagency response. These priorities, while consistent with normal operational goals, can be complicated by a pandemic, which can negatively impact training, travel, and manning.

Changing climate and weather patterns, including extreme and damaging weather events, have adversely impacted military infrastructure and personnel readiness. Meanwhile, droughts, water scarcity, and other natural resource limitations offer opportunities for adversaries, competitors, and violent extremist organizations to exert their influence in pursuit of their goals. These challenges require the DoD to develop long-term plans to address these non-traditional threats without compromising its ability to defend the U.S. homeland and national security interests.

Whether the threat is a global pandemic, changing climate, extreme weather, or melting ice in the Arctic, non-traditional threats can impact U.S. national security. The DoD must consider the policy, resourcing, and operational impacts of non-traditional threats in current and future strategies, plans, and budgeting decisions. Global pandemics will change how the U.S. military operates as it maintains readiness while protecting its service members and their families from a contagious virus. Changing climate and extreme weather events will continue to affect military personnel, readiness, and training. The Arctic region, previously inaccessible, is becoming more accessible and opening the region to potential competition and militarization. If the DoD fails to address the impacts of non-traditional threats, then it will not effectively mitigate the increasing risks these threats present. These non-traditional threats will challenge the DoD's resiliency and ability to effectively defend the Nation.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 2 planned and 17 ongoing oversight projects that relate to strengthening the U.S. military's resiliency to non-traditional threats.



PLANNED OVERSIGHT PROJECTS

Audit of Environmental Threats to U.S. Navy Maintenance Facilities

The objective of this audit is to determine whether Navy officials have appropriately planned for current and future environmental threats to naval shipyards in accordance with Federal and DoD policies.

Audit of the DoD's Contracting Efforts Supporting the Coronavirus Aid, Relief, and Economic Security Act

The objective of this audit is to determine the extent that the DoD achieved the requirements established within the Coronavirus Aid, Relief, and Economic Security (CARES) Act through contracts issued for equipment or services.

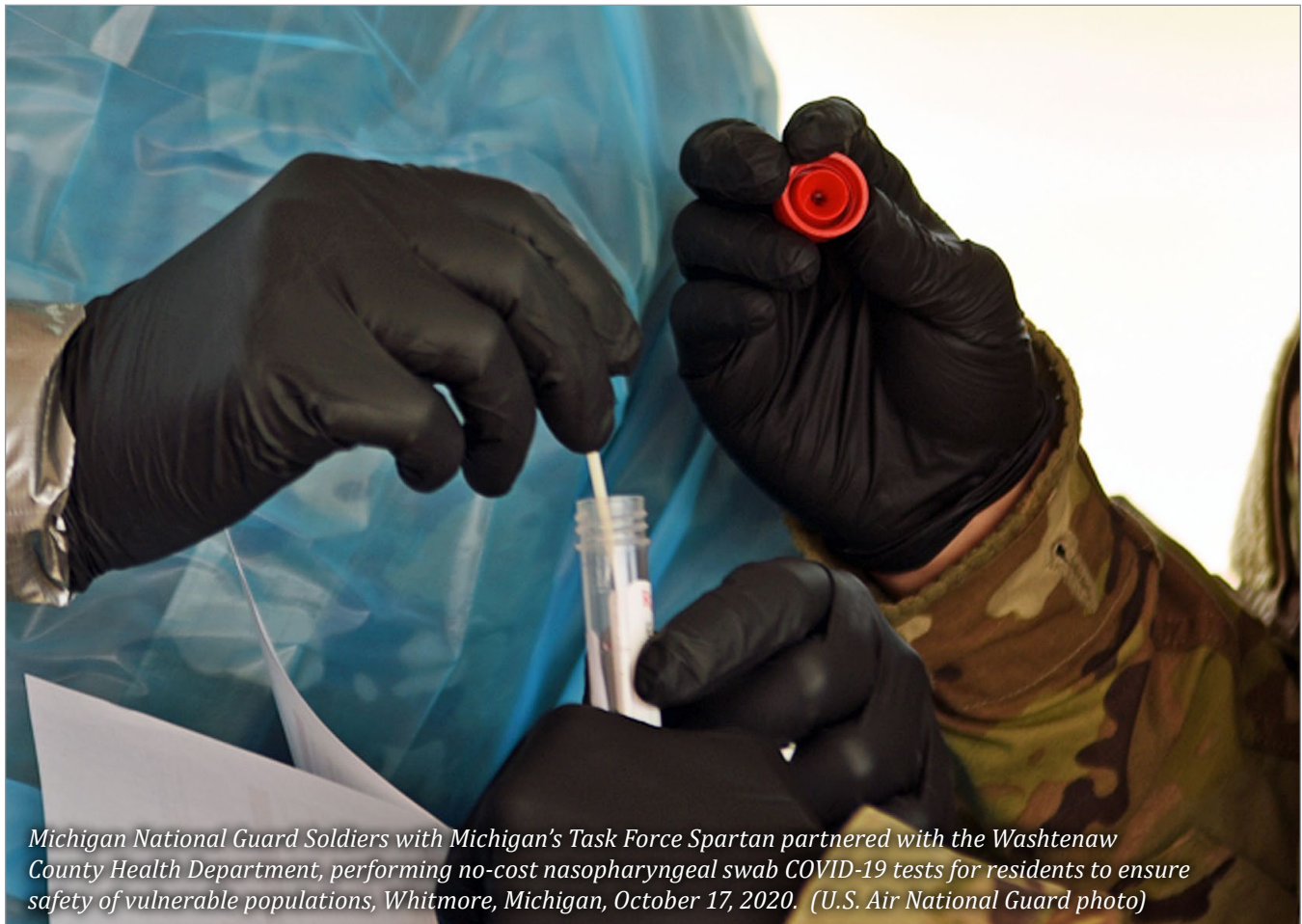
ONGOING OVERSIGHT PROJECTS

Audit of the DoD Military Installations' Public Health Emergency Readiness

The objective of this audit is to determine whether DoD officials implemented measures to prepare for, respond to, and recover from public health emergencies, such as COVID-19, on DoD installations.

Evaluation of the U.S. Navy's Plans and Response to the COVID-19 Outbreak Onboard Ships

The objective of this evaluation is to determine whether the Navy has implemented policies and procedures to prevent and mitigate the spread of infectious diseases, such as COVID-19, on ships and submarines.



Michigan National Guard Soldiers with Michigan's Task Force Spartan partnered with the Washtenaw County Health Department, performing no-cost nasopharyngeal swab COVID-19 tests for residents to ensure safety of vulnerable populations, Whitmore, Michigan, October 17, 2020. (U.S. Air National Guard photo)

Evaluation of U.S. Combatant Command Responses to the COVID-19 Pandemic

The objective of this evaluation is to determine whether U.S. Africa Command, U.S. Central Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Southern Command, and their Component Commands executed pandemic response plans; and to identify the challenges encountered in implementing the response plans and the impact to operations resulting from COVID-19.

Audit of the Disinfection of DoD Facilities in Response to the COVID-19 Pandemic

The objective of this audit is to determine whether DoD officials cleaned and disinfected DoD facilities that were occupied by individuals suspected of, or confirmed as being positive for, COVID-19 in accordance with Federal and DoD policies and procedures.

Audit of the Impact of the COVID-19 Pandemic on Basic Military Training

The objective of this audit is to determine whether the DoD followed guidance and implemented procedures to prevent and reduce the spread of COVID-19 at basic training facilities, while maintaining military readiness.

Audit of Maintaining Cybersecurity in the COVID-19 Telework Environment

The objective of this audit is to determine whether DoD Components maintained network protections as the DoD workforce maximized the use of telework capabilities during the coronavirus disease pandemic.

Audit of Dual-Status Commanders for Use in Defense Support of Civil Authorities

The objective of this audit is to determine whether DoD Components complied with the process to nominate, certify, and appoint Dual-Status Commanders in accordance with legal authorities and DoD policies for use in Defense Support of Civil Authorities missions in response to the outbreak of COVID-19. The Dual-Status Commander is a commissioned officer with the consent of the applicable governor of a state to exercise command on behalf of, and receive separate orders from, a Federal chain of command and exercise command on behalf of, and receive separate orders from, a state chain of command.

Evaluation of the Armed Forces Retirement Home Response to the COVID-19 Pandemic

The objective of this evaluation is to determine whether the Armed Forces Retirement Home protected the residents, staff, and medical professionals from COVID-19 exposure in accordance with Centers for Disease Control and Prevention, state, and local health and safety guidance.

Audit of Infectious Disease Medical Treatment Capabilities at Al Udeid Air Base

The objective of this audit is to determine whether Al Udeid Air Base has the capability to treat COVID-19 patients and isolate or quarantine suspected infected service members, civilians, and contractors.

Evaluation of Defense Logistics Agency Contracts for Ventilators in Response to the COVID-19 Pandemic

The objective of this evaluation is to determine whether the Defense Logistics Agency conducted effective contract oversight to ensure ventilators and respirators were delivered in accordance with the timelines and quality requirements in the contracts in response to the COVID-19 pandemic.

Audit of U.S. Army Corps of Engineers Contract Oversight of the Construction of Alternative Care Sites for the Coronavirus Disease-2019 Response

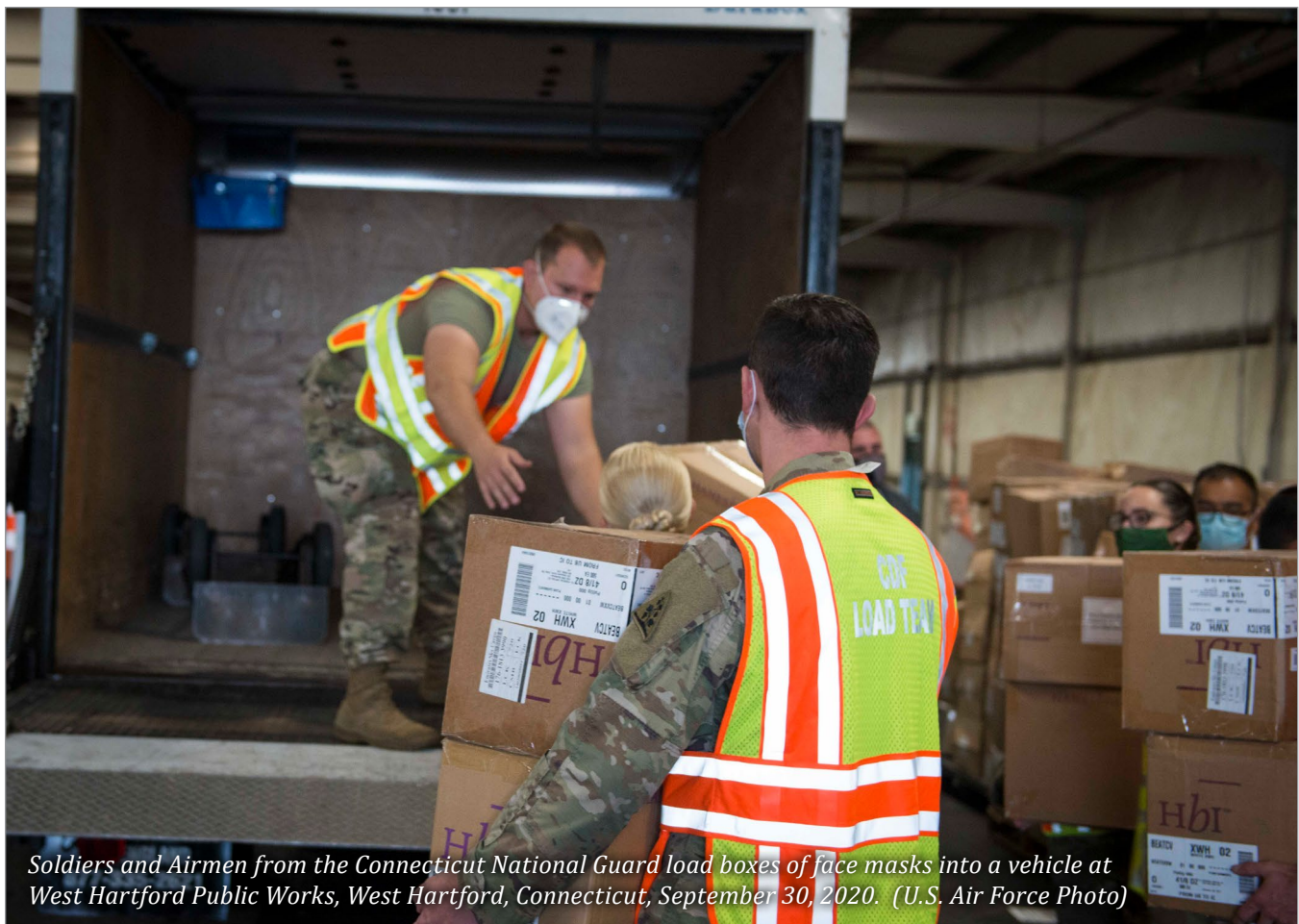
The objective of this audit is to determine whether U.S. Army Corps of Engineers officials established quality assurance controls for the Alternate Care Sites facilities constructed in response to the COVID-19 pandemic.

Audit of Contracts for DoD Information Technology Products and Services Procured by DoD Components in Response to the COVID-19 Pandemic

The objective of this audit is to determine whether DoD Components used supplemental funding, received in response to the pandemic, to procure information technology products and services in accordance with applicable DoD and Federal requirements.

Audit of DoD Implementation of Section 3610 Authorized by the Coronavirus Aid, Relief, and Economic Security Act

The objective of this audit is to assess the DoD's implementation of section 3610 as authorized by the Coronavirus Aid, Relief, and Economic Security Act, including whether contracting officers properly authorized and reimbursed contractors' costs.



Soldiers and Airmen from the Connecticut National Guard load boxes of face masks into a vehicle at West Hartford Public Works, West Hartford, Connecticut, September 30, 2020. (U.S. Air Force Photo)

Audit of the Department of Defense Mission Assignments for COVID-19 in the U.S. Northern Command Area of Responsibility

The objective of this audit is to determine whether U.S. Northern Command and DoD Components identified, tracked, requested, and received reimbursement for COVID-19 mission assignments from the Federal Emergency Management Agency in accordance with Federal and DoD policies.

Audit of Contracts for Equipment and Supplies in Support of COVID-19

The objective of this audit is to determine whether the DoD paid fair and reasonable prices for equipment and supplies procured in response to the COVID-19 pandemic.

Audit of Entitlements and Allowances for Deployed Reserve Service Members

The objective of this audit is to determine whether the DoD Reserve Components' mobilization process ensures that entitlements and allowances are accurately identified and processed prior to service members' deployment.

Evaluation of Access to DoD Information Technology and Communications During the COVID-19 Pandemic

The objective of this evaluation is to determine the extent to which DoD Components provided access to DoD information technology and communications during the COVID-19 pandemic.



An ultraviolet light disinfection robot is demonstrated to staff assigned to Naval Hospital Bremerton. The UV device will be implemented soon at the military treatment facility as an additional safeguard against the COVID-19 pandemic. (U.S. Navy photo)



A SpaceX Falcon 9 rocket carrying two NASA astronauts launched from Launch Complex 39A on NASA's SpaceX Demo-2 mission to the International Space Station, May 30, 2020, at NASA's Kennedy Space Center in Florida. (U.S. Marine Corps photo courtesy of NASA by Bill Ingalls)



Challenge 4: Assuring Space Dominance, Nuclear Deterrence, and Ballistic Missile Defense

For decades, the DoD considered space an environment where space assets supported military operations in the air, on land, at sea, and in cyberspace. Today, space is a distinct competitive, contested, and congested warfighting domain. Missile defense and nuclear deterrence rely on the freedom of the U.S. military to operate in space, requiring an interconnected set of capabilities in this newly recognized warfighting domain. Adversaries are investing substantially in their nuclear and missile capabilities, including developing advanced cruise missiles and hypersonic missiles that could pose a threat to U.S. forces and allies, as well as the U.S. homeland. These are urgent realities of the evolving missile threat environment that U.S. missile defense policy, strategy, and capabilities must address.

Investing in and modernizing the space force, the nuclear triad, and missile defense are critical for the DoD to effectively counter the threats posed by near-peer adversaries and rogue nations. With the establishment of Space Force, the DoD acknowledged the strategic importance of space as a warfighting domain and its critical role in effectively deterring nuclear weapons and defending against ballistic missile threats. The nuclear triad—ballistic missile submarines, land-based intercontinental ballistic missiles, and bomber aircraft—and the nuclear command, control, and communications systems are rapidly approaching the end of their planned service lives. The DoD is working to maintain the aging nuclear triad while developing and deploying modern replacements without compromising the U.S. military's deterrence capabilities. The DoD must balance the growing threats in these key areas while ensuring it is modernizing the capabilities without compromising its dominance and current deterrent capability.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has six planned and four ongoing oversight projects that relate to assuring space dominance, nuclear deterrence, and ballistic missile defense.

PLANNED OVERSIGHT PROJECTS

Audit of DoD Maintenance of Space Launch Facilities

The objective of this audit is to determine the extent to which the DoD maintained launch facilities to meet anticipated launch requirements and its ability to increase launches.

Evaluation of the DoD's Strategy to Test Space-Based Systems in Contested Space Environments

The objective of this evaluation is to determine the extent to which the DoD has developed and implemented a strategy for an integrated test program to validate the survivability of space-based systems in a contested space environment.

Evaluation of the Space Fence Space Situational Awareness System

The objective of this evaluation is to determine whether the Space Fence system's current operational capabilities align to the original requirements for the system, and to assess the impact of not funding a second radar site outside the continental United States.

Evaluation of the High Frequency Global Communication System

The objective of this evaluation is to determine whether the U.S. Air Force is effectively managing the configuration, future upgrades, and modernization of the High Frequency Global Communications System to support nuclear command and control and national contingency operations.

Evaluation of the Missile Defense Agency's Delays in the Deployment of the Aegis Ashore Missile Defense System Complex in Poland

The objective of this evaluation is to determine the operational impact of deployment delays in making the Aegis Ashore site in Poland fully operational as part of Phase three of the European Phased Adaptive Approach.

Evaluation of the Space-Based Infrared System High Satellite Program

The objective of this evaluation is to assess the Space-Based Infrared System High Satellite Program for compliance with DoD and U.S. Air Force Policy for high altitude electromagnetic pulse, electronic exploitation, and electronic warfare resilience.

ONGOING OVERSIGHT PROJECTS

Audit of the Nuclear Command and Control System 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.

Evaluation of the U.S. Air Force's Certification of the SpaceX Falcon Launch Vehicle Family

The objective of this evaluation is to determine whether the U.S. Air Force complied with the Launch Services New Entrant Certification Guide when certifying the launch system design for the Evolved Expendable Launch Vehicle-class SpaceX Falcon 9 and Falcon Heavy launch vehicles.

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

The objective of this evaluation is to determine whether testing conducted on the Aircraft Monitor and Control system for DoD nuclear weapon capable delivery aircraft meets the DoD and the Department of Energy nuclear certification requirements. This evaluation is a coordinated effort between the DoD OIG and the Department of Energy OIG.

Evaluation of the Navy Airborne Support to the Survivable Nuclear Command and Control System

The objective of this evaluation is to determine the extent that the Navy's airborne support to the survivable nuclear command and control system is meeting the Chairman of the Joint Chiefs of Staff Operation Order 2-18 and U.S. Strategic Command Operational Plan 801X requirements.



A NASA astronaut pauses for an "Army Strong" photo opportunity during extravehicular activity #64 at the International Space Station's Alpha Magnetic Spectrometer worksite January 25, 2020. (Photo by ESA astronaut Luca Parmitano)



Marines with Marine Corps Forces Cyberspace Command in the cyber operations center at Lasswell Hall on Fort Meade, Maryland, February 5, 2020. (U.S. Marine Corps photo illustration)



Challenge 5: Enhancing Cyberspace Operations and Capabilities and Securing the DoD's Information Systems, Networks, and Data

The DoD depends on cyberspace and cyber capabilities to conduct and support its business and military operations across all domains—land, sea, air, space, and cyberspace. Cyberspace is defined as a global domain consisting of the Internet, telecommunications networks, and computer systems. Cyber capabilities are devices or software used to achieve military objectives in and through cyberspace. The 2019 National Intelligence Strategy identifies cyber attacks as one of the most significant threats to U.S. national security. The DoD continues to face sophisticated and evolving cyber attacks from malicious actors such as nation-states (Russia, China, Iran, and North Korea), terrorist groups, hackers, and other independent malicious actors. These adversaries are constantly attempting to exploit DoD cybersecurity vulnerabilities to gain unauthorized access to systems and networks and use sensitive and classified information to collect intelligence, target DoD critical infrastructures, and manipulate information.

The DoD must continuously assess, acquire, and adapt its cyberspace capabilities and employ a skilled cyber workforce to defend the DoD Information Network (DODIN), as well as the networks and systems operated by non-DoD entities, the Defense Industrial Base, and U.S. allies. The DODIN consists of all networks owned or leased by the DoD and is a set of information capabilities and associated processes for collecting, processing, storing, disseminating, and managing information on demand for service members, policymakers, and support personnel, whether interconnected or stand-alone. The 2019 DoD Digital Modernization Strategy focuses on increasing DoD-wide technological capabilities and adopting enterprise systems through four strategic initiatives—innovation, optimization, cybersecurity resiliency, and talent cultivation. Deterring and defeating cyber threats requires the DoD to continue improving its cyberspace operations in these four areas.

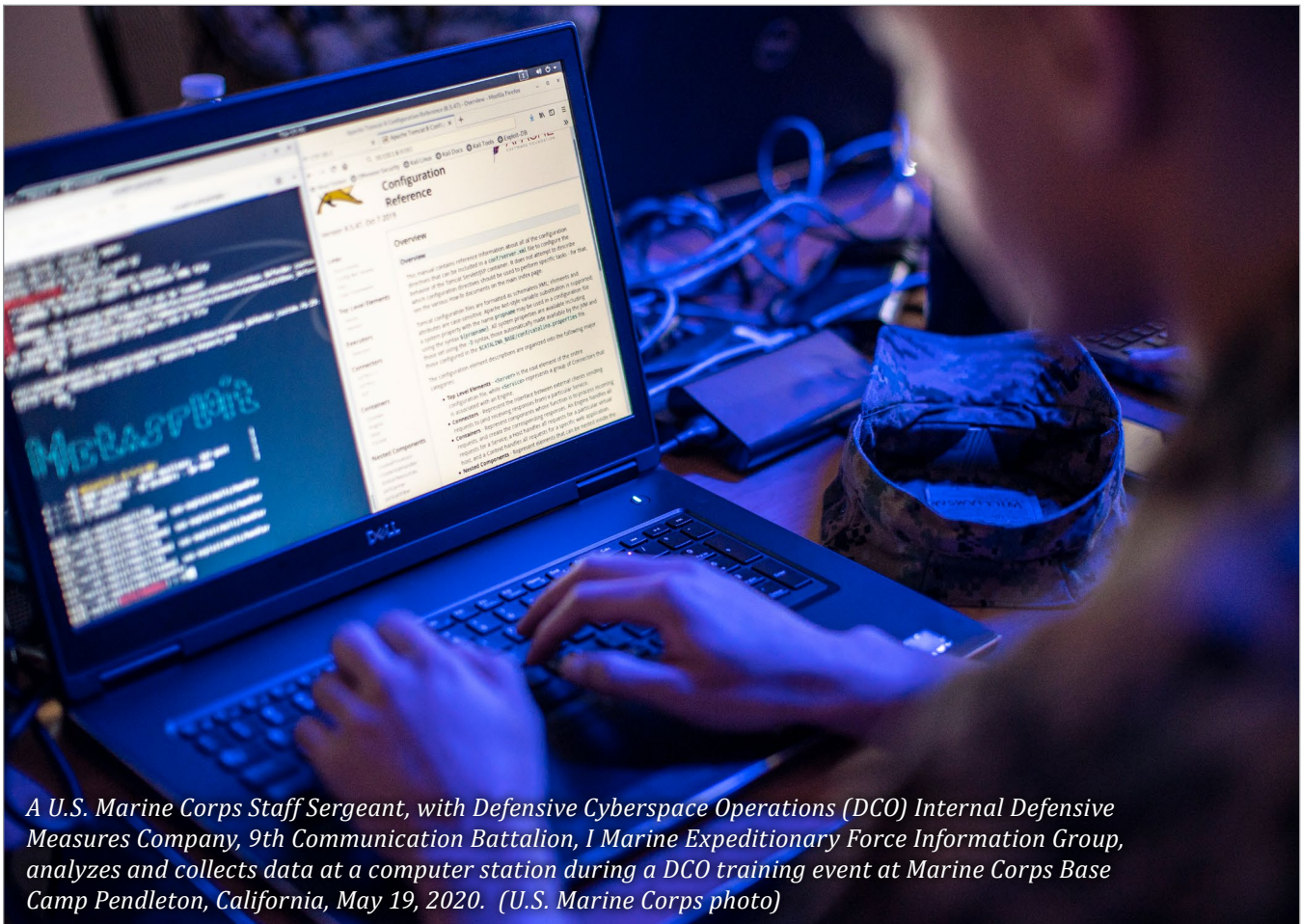
DoD innovation is key to future readiness as well as developing and delivering technology to the military. To successfully modernize and develop cyber-resilient systems, networks, and devices, the DoD will need to rely heavily on its cyber workforce, which must adapt to meet the needs of today and the future. The DoD must continuously identify, address, and adapt to evolving challenges affecting its ability to protect the DODIN and conduct cyberspace operations. The DoD must also improve its basic cyber hygiene and monitoring for potential threats. This will require the DoD to clarify its cyber roles, increase its capability to conduct multi-domain operations, improve cyber workforce readiness, and use advanced autonomous tools to defend the DODIN and conduct cyberspace operations.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 12 planned and 7 ongoing oversight projects that relate to enhancing cyberspace operations and capabilities and securing the DoD's information systems, networks, and data.

PLANNED OVERSIGHT PROJECTS

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 within the scope of their operational plans and contingency plans.



A U.S. Marine Corps Staff Sergeant, with Defensive Cyberspace Operations (DCO) Internal Defensive Measures Company, 9th Communication Battalion, 1 Marine Expeditionary Force Information Group, analyzes and collects data at a computer station during a DCO training event at Marine Corps Base Camp Pendleton, California, May 19, 2020. (U.S. Marine Corps photo)

Audit of the DoD's Deconfliction of Cyberspace Operations

The objective of this audit is to determine whether U.S. Cyber Command implemented processes to deconflict offensive and defensive cyberspace operations in accordance with policy to prevent compromise of DoD Component and interagency missions and operations.

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

The objective of this followup audit is to determine whether U.S. Cyber Command and the Military Services took corrective actions to enable Cyber Mission Force Teams to meet and maintain readiness requirements for cyberspace operations as 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 the DoD's Implementation of the Cybersecurity Information Sharing Act of 2015

The objective of this audit is to assess the DoD's actions during 2019 and 2020 to carry out the requirements outlined in the Cybersecurity Information Sharing Act of 2015, and to submit an unclassified, interagency report to Congress by December 2021.

Audit of U.S. Coast Guard Operated DoD Information Network Systems

The objective of this audit is to determine whether the Coast Guard implemented security controls to protect Coast Guard operated DoD Information Network systems and networks in accordance with DoD cybersecurity requirements.

FY 2021 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 policies, procedures, and practices and provide an annual independent evaluation in accordance with the Federal Information Security Modernization Act of 2014.

Audit of the DoD's Vulnerability Identification and Mitigation Programs

The objective of this audit is to determine to what extent the DoD's vulnerability identification and mitigation programs are coordinated, synchronized, and overseen to maximize the effectiveness of those programs.

Audit of Combatant Command Training in a Contested Cyberspace Environment

The objective of this audit is to determine to what extent the combatant commands are conducting training exercises that include evaluation of the DoD's ability to conduct operations in a contested cyberspace environment.

Followup Audit on the DoD's Implementation of Cybersecurity Controls and Incident Response Procedures for Industrial Control Systems Supporting the Defense Critical Infrastructure

The objective of this followup audit is to determine whether the DoD implemented cybersecurity controls to detect, mitigate, report, and respond to cyber attacks on industrial control systems supporting the Defense Critical Infrastructure.

Audit of the DoD's Information Technology Modernization

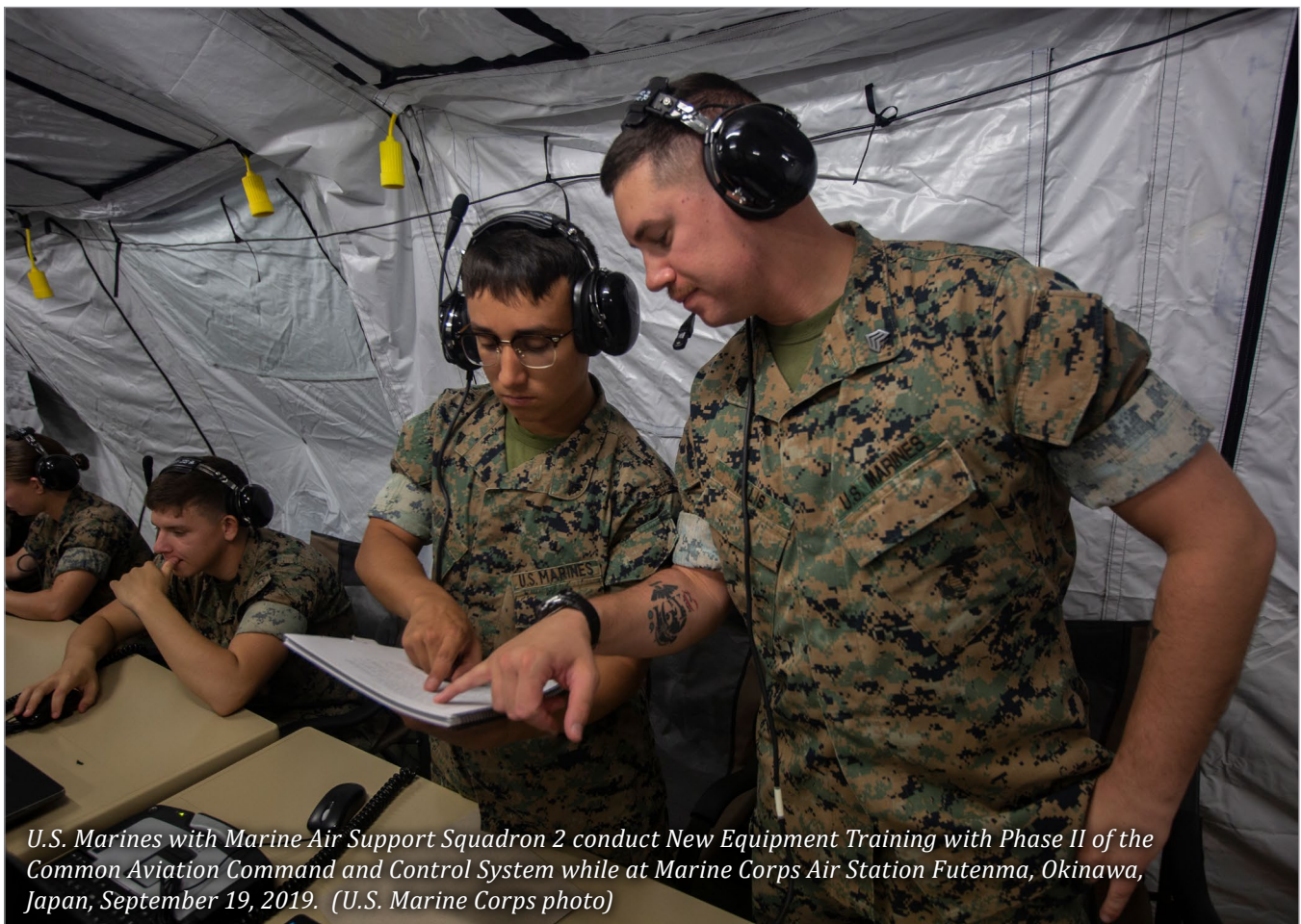
The objective of this audit is to determine to what extent the DoD has modernized its command, control, communications, and computer infrastructure and systems to support enterprise-wide missions and priorities.

Evaluation of the DoD's Efforts to Incorporate and Secure Fifth-Generation Wireless Communications Technologies

The objective of this evaluation is to determine whether the DoD has effective policies and processes in place to protect fifth-generation wireless (5G) communications technologies from exploitation while accelerating the development and deployment of 5G technologies.

Evaluation of Special Access Program Audit Coverage Within the DoD

The objective of this evaluation is to determine whether adequate audit coverage of DoD Special Access Programs exists and has kept pace with the growth of special access program funding within the DoD.



U.S. Marines with Marine Air Support Squadron 2 conduct New Equipment Training with Phase II of the Common Aviation Command and Control System while at Marine Corps Air Station Futenma, Okinawa, Japan, September 19, 2019. (U.S. Marine Corps photo)

ONGOING OVERSIGHT PROJECTS

Audit of the DoD's Acquisition and Reporting of Cloud Computing Services

The objective of this audit is to determine whether the DoD Components are acquiring and reporting the use of secure cloud-computing in accordance with DoD policy, guidance, and strategy.

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

The objective of this audit is to (1) summarize unclassified and classified reports and testimonies regarding DoD cybersecurity that the DoD Office of Inspector General, the Government Accountability Office, and other DoD oversight organizations issued between July 1, 2019, and June 30, 2020, concerning DoD cybersecurity; (2) identify cybersecurity trends; and (3) identify the open DoD cybersecurity related recommendations.

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 and weaknesses related to the governance, protection, and ownership rights of artificial intelligence data and technologies.

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

The objective of this peer review is to determine, for the 3-year period ending December 31, 2019, whether the quality control system over Special Access Program audits conducted at the Army Audit Agency was adequate.

Evaluation of the National Security Agency Integration of Artificial Intelligence

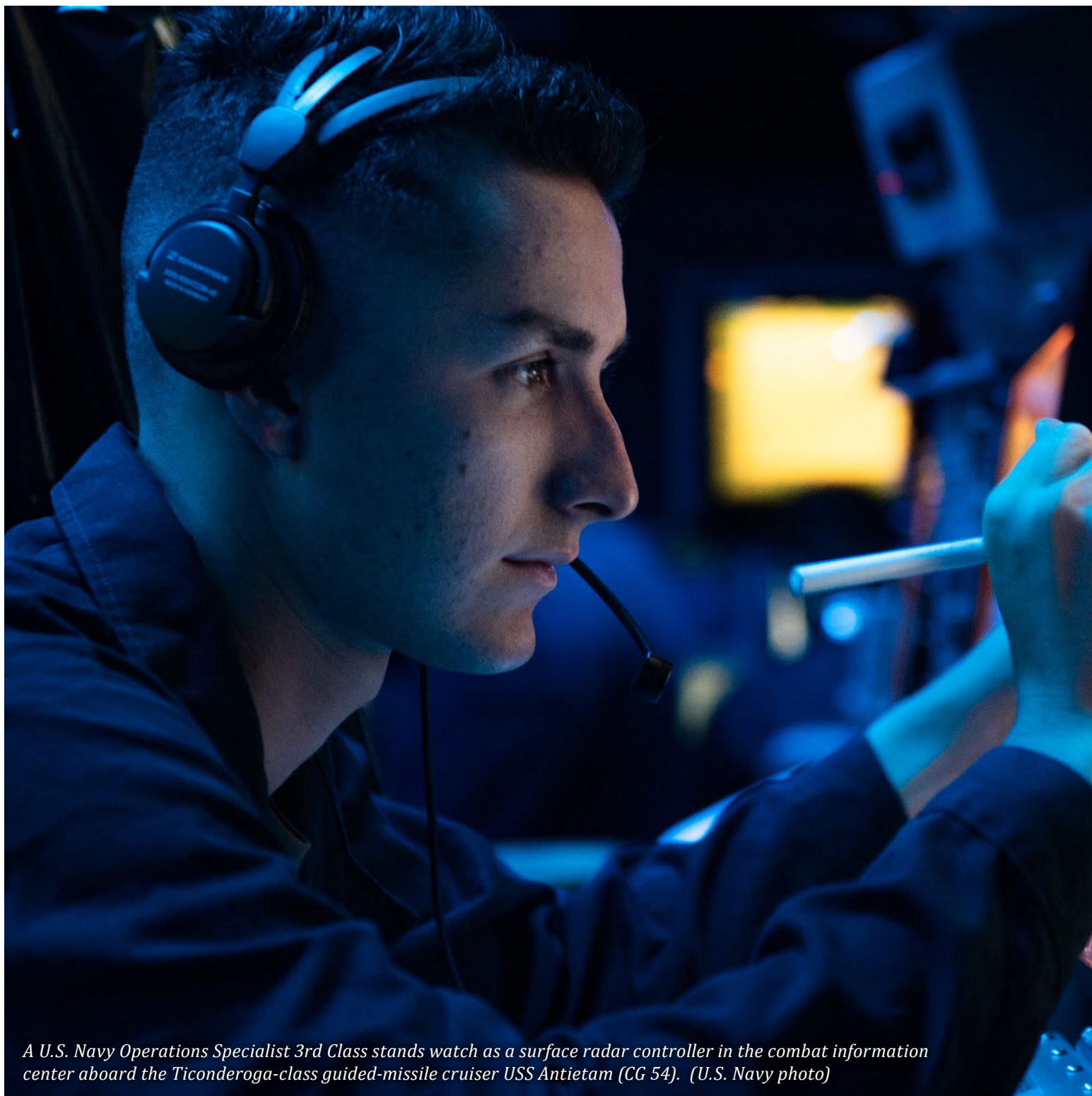
The objective of this evaluation is to assess the National Security Agency's integration of artificial intelligence into signals intelligence operations, in accordance with DoD and Intelligence Community initiatives for artificial intelligence.

Audit of the Development and Use of Security Classification Guides to Protect DoD Information

The objective of this audit is to determine whether DoD Components developed security classification guides in accordance with DoD guidance and handled information consistently across the DoD.

Audit of the DoD's Recruitment and Retention of the Civilian Cyber Workforce

The objective of this audit is to determine whether the DoD is implementing the DoD Cyberspace Workforce Strategy and maximizing the use of hiring authorities to recruit and retain its cyber workforce.



A U.S. Navy Operations Specialist 3rd Class stands watch as a surface radar controller in the combat information center aboard the Ticonderoga-class guided-missile cruiser USS Antietam (CG 54). (U.S. Navy photo)

Challenge 6: Transforming Data Into a Strategic Asset

Valuable and actionable information derived from raw data is a strategic asset integral to the U.S military's ability to preserve and expand its competitive advantage and defend the United States. In 2017, the Secretary of Defense designated information as a joint function, critical to the planning and employment of the Joint Force, along with command and control, intelligence, fires (or using weapons for effects on a target), movement and maneuver, protection, and sustainment. In February 2020, the Navy released its Information Superiority Vision acknowledging that "Information is Combat Power." However, despite these statements, the DoD is challenged to fully understand the universe of data and information collected, stored, and analyzed on the thousands of operational systems, servers, and millions of computers, information technology (IT) devices, and mobile devices controlled by the DoD.

Data, data systems, and information permeate every aspect of the DoD. The Office of the Chief Information Officer defines data as "the representation of information in a formalized manner suitable for communication, interpretation, or processing by humans or by automatic means," and states that data is "concerned with the encoding of information for repeatability, meaning, and proceduralized use." Information is defined as "the state of a something-of-interest that is materialized, in any medium or form, and communicated or received" with the emphasis on what the information means, who uses it, and why it is of interest. However, multiple challenges remain in efficiently using the data systems and turning data into valuable and actionable information for decision makers at all levels. These challenges focus on the volume, velocity, variety, and veracity of the data. The DoD is working to address these challenges through full-spectrum data management strategies and plans, coupled with effective, comprehensive governance, standardization, and funding, to transform data and information into strategic assets.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has two planned and three ongoing oversight projects that relate to transforming data into valuable information, making it a strategic asset.

PLANNED OVERSIGHT PROJECTS

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 assess the U.S. Army Corps of Engineers' completeness, timeliness, quality, and accuracy of first quarter FY 2019 financial and award data submitted for publication on USAspending.gov and its 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 DoD Compliance With the Digital Accountability and Transparency Act of 2014

The objective of this audit is to assess the DoD's completeness, timeliness, quality, and accuracy of first quarter FY 2019 financial and award data submitted for publication on USAspending.gov and its implementation and use of the Government-wide financial data standards established by the Office of Management and Budget and the U.S. Treasury.

ONGOING OVERSIGHT PROJECTS

Protection of DoD Information Maintained on Contractor Systems and Networks

The objective of this audit is to determine whether DoD contractors have security controls in place to protect the DoD Controlled Unclassified Information maintained on their systems and networks from internal and external cyber threats.

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 the 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 Information Systems Agency, Office of the Inspector General Audit

The objective of this peer review is to determine, for the period ending May 31, 2020, whether the quality control system for the Defense Information Systems Agency, Office of the Inspector General audit organization was designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.



*The guided missile destroyer USS Sterett steams through the night in the Gulf of Oman, November 4, 2020.
(U.S. Navy photo)*



A phlebotomist assigned to Naval Medical Center San Diego, inserts a needle into the arm of a Sailor assigned to the aircraft carrier USS Theodore Roosevelt (CVN 71), in order to donate COVID-19 convalescent plasma at the hospital's Armed Services Blood Program Blood Donation Center, August 19, 2020. (U.S. Navy photo)



Challenge 7: Ensuring Health and Safety of Military Personnel, Retirees, and Their Families

Ensuring the health and safety of service members, retirees, and their families is a priority for the DoD. Personnel are the DoD's most critical resource, so it is essential they have the support needed to successfully navigate the challenges of military life. To fulfill the DoD's commitment to its personnel, the DoD must continue providing service members, retirees, and their families with access to high-quality health care, substance abuse and suicide prevention programs, and adequate housing. The DoD must also continue to mitigate the impact of environmental hazards and exposure to chemicals used by the DoD on the health of its personnel and their families.

The DoD has experienced a number of challenges maintaining adequate access to high quality healthcare, especially as the DoD implements statutory Military Health System reform. There are also challenges related to policy matters; medical records integration with the Department of Veterans Affairs; safeguarding, access, and accuracy of electronic health records; and availability of medical services. In addition, behavioral health issues, such as substance abuse and suicide, remain key health and safety challenges. Finally, environmental health and military housing conditions present serious concerns for the health, safety, and morale of DoD personnel and their families.

While this year's challenge focuses on the areas mentioned above, some management challenges noted in prior years continue to persist, such as child care, sexual assault and prevention, and the increasing costs and fraud related to health care.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 13 planned and 9 ongoing oversight projects that relate to ensuring the health and safety of military personnel, retirees, and their families.

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 in accordance with Federal and DoD policies.

Audit of Cyber Security of Medical Devices at DoD Medical Treatment Facilities

The objective of this audit is to determine whether the Defense Health Agency implemented cyber security controls, in accordance with Federal and DoD regulations, at DoD medical treatment facilities over Internet protocol connectible medical devices to protect patient health information from unauthorized access and disclosure.

Evaluation of Medical Readiness-Monitoring and Access to Orthopedic Care for Service Members With Duty-Limiting Musculoskeletal Conditions

The objective of this evaluation is to determine whether access to orthopedic and physical therapy services, or the processes in place to monitor service members with duty-limiting musculoskeletal injuries, delays a service member's return to a deployable status.

Audit of the Medical Eligibility for Individual Beneficiaries

The objective of this audit is to determine the reliability of beneficiary data in the Defense Enrollment Eligibility Reporting System to ensure it includes only individuals who are authorized to receive medical benefits.



A retired Major speaks to a crowd in his hometown of Bishopville, South Carolina, after his plaque unveiling in the town's Memorial Park, August 29, 2020. (U.S. Marine Corps photo)

Audit of the Retention Determinations for Service Members Considered to Be Medically Non-Deployable

The objective of this audit is to determine whether the Military Departments made retention determinations in compliance with DoD policies for service members who were medically non-deployable for more than 12 consecutive months.

Evaluation of U.S. Africa Command's Protection of U.S. Forces in Africa

The objective of this evaluation is to determine whether U.S. Africa Command directed and implemented effective force protection measures to protect personnel and equipment in Africa.

Attestation of the Agreed-Upon Procedures for Reviewing the FY 2021 Civilian Payroll Withholding

The objective of this agreed-upon procedures engagement is to assist the Office of Personnel Management in assessing whether retirement, health benefits, and life insurance withholdings and contributions as well as enrollment information submitted via the Semiannual Headcount Report by the Defense Finance and Accounting Service for FY 2021 were reasonable.

Evaluation of the My Career Advancement Account Scholarship Program for Military Spouses

The objective of this evaluation is to determine whether there are effective controls in place to manage the My Career Advancement Account Scholarship program.

Audit of the DoD's Exceptional Family Member Program in Overseas Locations

The objective of this audit is to determine whether the DoD provided military families enrolled in the Exceptional Family Member Program at overseas installations with educational and medical-related services in accordance with their family and individual care plans.

Evaluation of the Department of Defense Voting Assistance Program for Calendar Year 2020

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. The evaluation will also report on compliance with DoD Instruction 1000.4, "Federal Voting Assistance Program," with regard to outreach efforts to Uniformed and Overseas Citizens Absentee Voting Act voters.

Evaluation of the DoD Law Enforcement Agencies Undercover Operations Programs

The objective of this evaluation is to determine whether Military Criminal Investigative Organizations effectively recruit, train, and certify undercover agents and teams; employ undercover operations to obtain evidence in criminal investigations; and provide management oversight of undercover operations to support criminal investigations.

Evaluation of the DoD's Implementation of the Joint Action Plan for Suicide Prevention for Transitioning Uniformed Service Members

The objective of this evaluation is to determine whether the DoD is effectively meeting specific Joint Action Plan directives for suicide prevention of transitioning service members.

Audit of DoD Education Activity Return-to-School Plans

The objective of this audit is to determine whether the DoD Education Activity developed and implemented controls to limit the exposure and spread of COVID-19 at DoD schools.

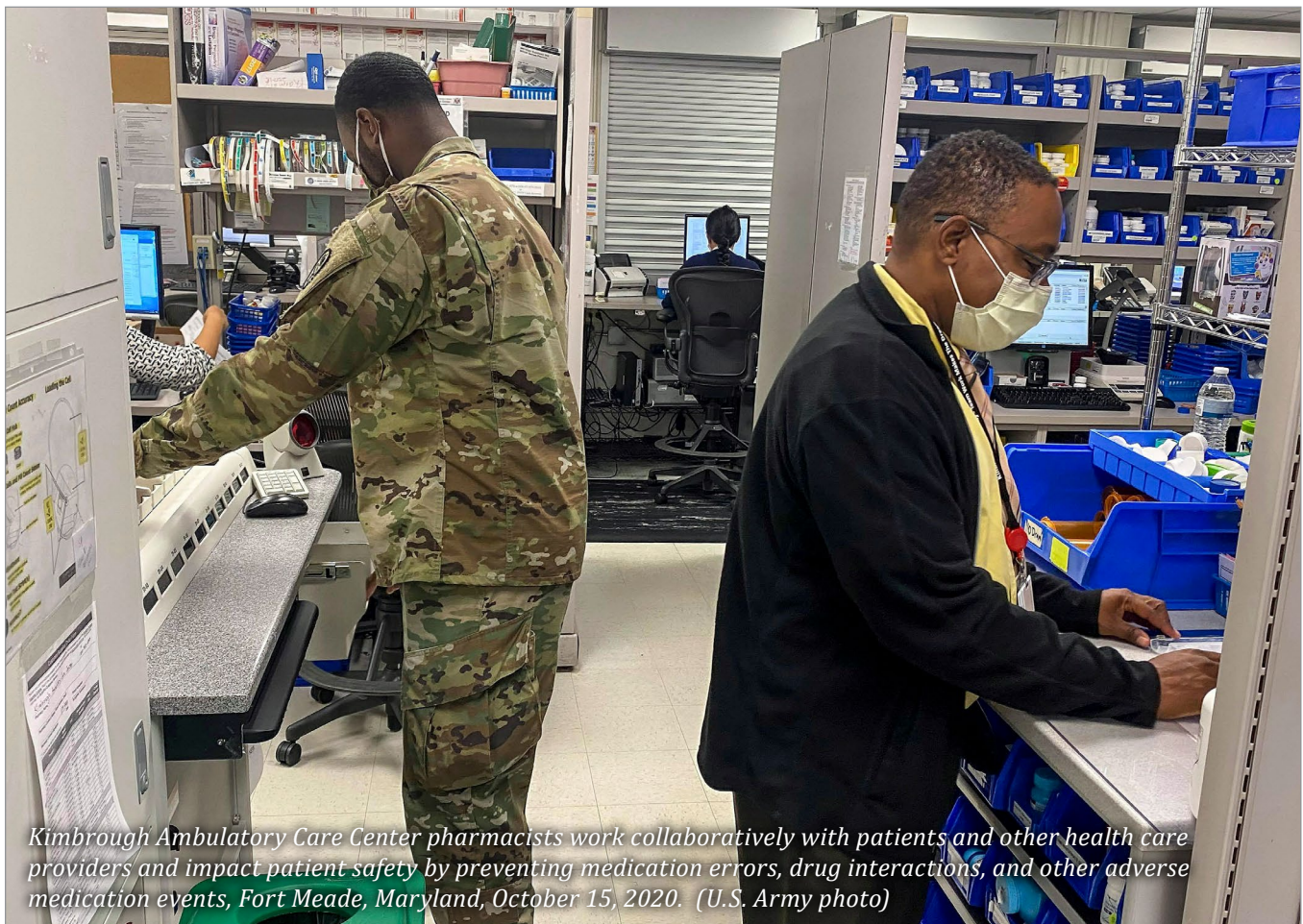
ONGOING OVERSIGHT PROJECTS

Audit of Pharmacy Operations at DoD Military Treatment Facilities

The objective of this audit is to determine whether the Defense Health Agency properly accounted for and safeguarded pharmaceuticals at selected DoD military treatment facilities in accordance with Defense Health Agency and Military Department guidance.

Audit of the Defense Health Agency's Controls Over Health Records of High-Profile DoD Personnel

The objective of this audit is to determine whether the Defense Health Agency effectively controlled access to health records of high-profile DoD personnel, according to the Health Insurance Portability and Accountability Act of 1996.



Kimbrough Ambulatory Care Center pharmacists work collaboratively with patients and other health care providers and impact patient safety by preventing medication errors, drug interactions, and other adverse medication events, Fort Meade, Maryland, October 15, 2020. (U.S. Army photo)

Audit of the Award and Administration of National Guard Youth Challenge Program Cooperative Agreements

The objective of this audit is to determine whether the award and administration of National Guard Youth Challenge Program cooperative agreements were in accordance with applicable Federal and DoD policies and whether the National Guard Youth Challenge academies achieved program goals and objectives.

Audit of TRICARE Telehealth Services

The objective of this audit is to determine whether the Defense Health Agency paid for telehealth services in accordance with Federal and DoD guidance.

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 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.

Joint Audit of the Department of Defense and Department of Veterans Affairs Efforts to Achieve Electronic Health Record Interoperability

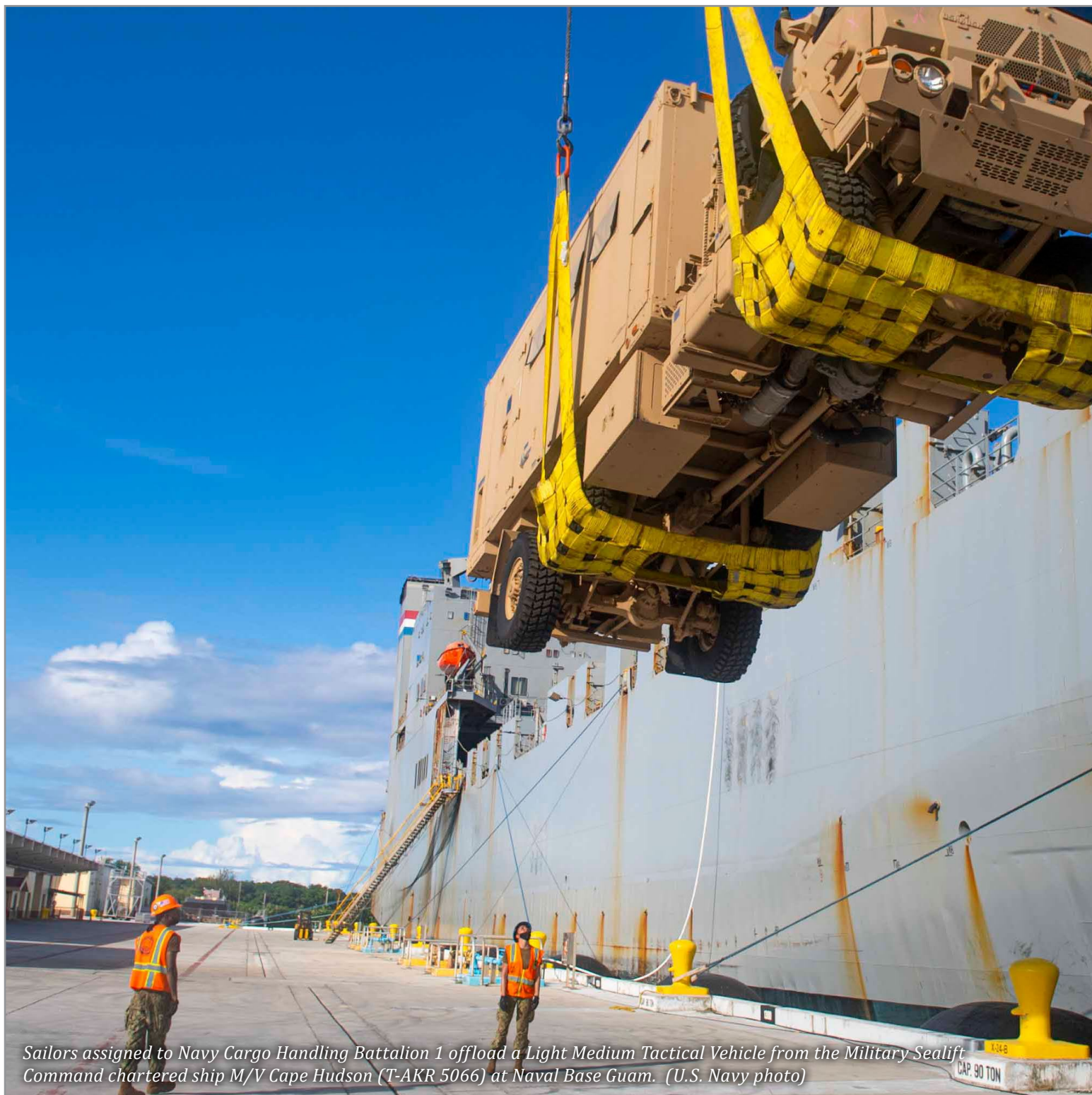
The objective of this joint audit is to determine the extent to which the actions taken by the DoD and the Department of Veterans Affairs in acquiring and implementing a common, commercial electronic health record system and supporting architecture will achieve interoperability among the Departments and with external health care providers.

Audit of Navy and Air Force Environmental Control System Safety

The objective of this audit is to determine whether the Department of the Navy and the Department of the Air Force tested, upgraded, or performed maintenance on the environmental control systems in fixed-wing aircraft to improve safety and reduce physiological episodes.

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

The objective of this evaluation is to determine whether U.S. Central Command screened, documented, and tracked DoD service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable or evacuation and additional care was required.



Sailors assigned to Navy Cargo Handling Battalion 1 offload a Light Medium Tactical Vehicle from the Military Sealift Command chartered ship M/V Cape Hudson (T-AKR 5066) at Naval Base Guam. (U.S. Navy photo)

Challenge 8: Strengthening and Securing the DoD Supply Chain and Defense Industrial Base

A resilient and robust supply chain is critical to ensuring that the DoD has the parts and equipment it needs to maintain readiness. At the heart of the DoD's supply chain is the extremely complex Defense Industrial Base, encompassing over 300,000 companies supporting the DoD, who provide the DoD with the tools, capabilities, and resources needed to protect and secure the Nation. The Defense Industrial Base includes domestic entities and foreign entities located around the world, and is susceptible to foreign influence and cyber attacks. Every step in the supply chain is important, beginning with identifying a need; continuing through manufacturing, purchasing, delivery, distribution, maintenance, repair, and sustainment; and ending with disposition. Failure to reduce barriers throughout the entire process may add unnecessary delays getting vital parts to service members. Without a stable and resilient supply chain and industrial base, DoD operations may be at risk.

Strengthening and securing the supply chain and the Defense Industrial Base remain a top challenge for the DoD. To strengthen the supply chain, the DoD should encourage innovation and attract new trusted suppliers. This can be accomplished by streamlining the acquisition process; considering technical data rights at the beginning of the acquisition process; and using emerging technologies, such as artificial intelligence and advanced manufacturing, to improve efficiencies and fill gaps in the supply chain. In one essential sector, rare earth elements, the DoD is overly reliant on foreign sources due to the lack of U.S. companies that mine and process rare earth elements. Finally, securing the Defense Industrial Base from foreign influence, bad actors, and cyber attack remains a critical challenge for the DoD.

Although the DoD is making strides to improve its procurement practices, it will continue to face challenges until it can stabilize the Defense Industrial Base, increase trusted sources of supply, and secure those sources of supply from potential threats. Delivering the necessary equipment and parts at the right place and time to the service member is vital to ensuring the U.S. military achieves its mission.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 11 planned and 13 ongoing oversight projects that relate to strengthening and securing the DoD supply chain and Defense Industrial Base.



PLANNED OVERSIGHT PROJECTS

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

The objective of this followup audit is to determine whether the U.S. 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 reported problems and are in accordance with applicable regulations.

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 DoD Data Rights to Sustain Systems

The objective of this audit is to determine whether the Military Department officials incorporated technical data and software rights into system and subsystem contract requirements to meet sustainment goals, and evaluated alternative sources to obtaining technical data and software rights.

Audit of the DoD’s Use of Predictive Maintenance Techniques to Support Weapon Systems Sustainment

The objective of this audit is to determine whether the DoD implemented predictive maintenance strategies to sustain weapon systems in accordance with DoD guidance.



A U.S. Air Force Master Sergeant, with the 163rd Maintenance Squadron ground control station communications flight chief from March Air Reserve Base, California, watches a Satellite Earth Terminal Subsystem delivery during Exercise Agile Reaper, September 5, 2020, at Naval Air Station Point Mugu, California. (U.S. Air Force photo)

Evaluation of the Use of Predictive Maintenance in U.S. Military Equipment and Systems

The objective of this evaluation is to determine whether the DoD is effectively implementing predictive maintenance for U.S. Army M2 and M3 Bradley fighting vehicles and M88 recovery vehicles, and determine the effects of implementing predictive maintenance on operational readiness.

Evaluation of Knowledge-Based Acquisition and Systems Engineering in Rapid Acquisition Programs

The objective of this evaluation is to determine the extent to which knowledge-based acquisition and systems engineering processes have been implemented in weapon system development programs that fall outside of the major capability acquisition pathway, including development efforts executed by way of other transaction authorities and the middle tier acquisition rapid prototyping and rapid fielding pathways.

Audit of the Reuse of Excess Department of Defense Property

The objective of this audit is to determine whether the DoD reused excess property from Defense Logistics Agency Disposition Services to fill existing needs before initiating new procurements for the same or a newer version of military equipment.

Audit of Defense Logistics Agency Controls Over Federal Mall Purchases

The objective of this audit is to determine whether the Defense Logistics Agency ensured contractors are purchasing items through Federal Mall necessary to fulfill their contract requirements.

Audit of Parts Purchased in Support of the F-35 Program

The objective of this audit is to determine whether the DoD is purchasing parts for the F-35 Program at fair and reasonable prices.

Audit of Navy and Marine Corps Actions to Address Corrosion on FA-18C-G Aircraft

The objective of this audit is to determine whether Navy and Marine Corps officials implemented or plan to implement technical directives based on original equipment manufacturer suggestions to address corrosion on F/A-18C-G aircraft.

Evaluation of the DoD's Mitigation of Foreign Suppliers in the Pharmaceutical Supply Chain

The objective of this evaluation is to determine whether the DoD has mitigated the risks of interruptions to the pharmaceutical supply chain, due to the DoD's reliance on foreign suppliers.

ONGOING OVERSIGHT PROJECTS

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 Sole-Source Depot Maintenance Contracts

The objective of this audit is to determine whether the Military Services and Defense agencies negotiated fair and reasonable prices for sole-source depot maintenance contracts performed at contractor facilities.

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 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.

Audit of Management of Pharmaceutical Inventories in Support of the 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 the Depot-Level Reparable Planning Process for C5ISR Weapon Systems

The objective of this audit is to determine how the planning process for C5ISR (Command, Control, Computers, Communications, Cyber, Intelligence, Surveillance and Reconnaissance) reparable items considers and adjusts for factors that affect the availability of parts needed for repair, and how these factors affect repair and overhaul times at the Tobyhanna Army Depot.

Audit of U.S. Transportation Command Cargo Scheduling Effectiveness

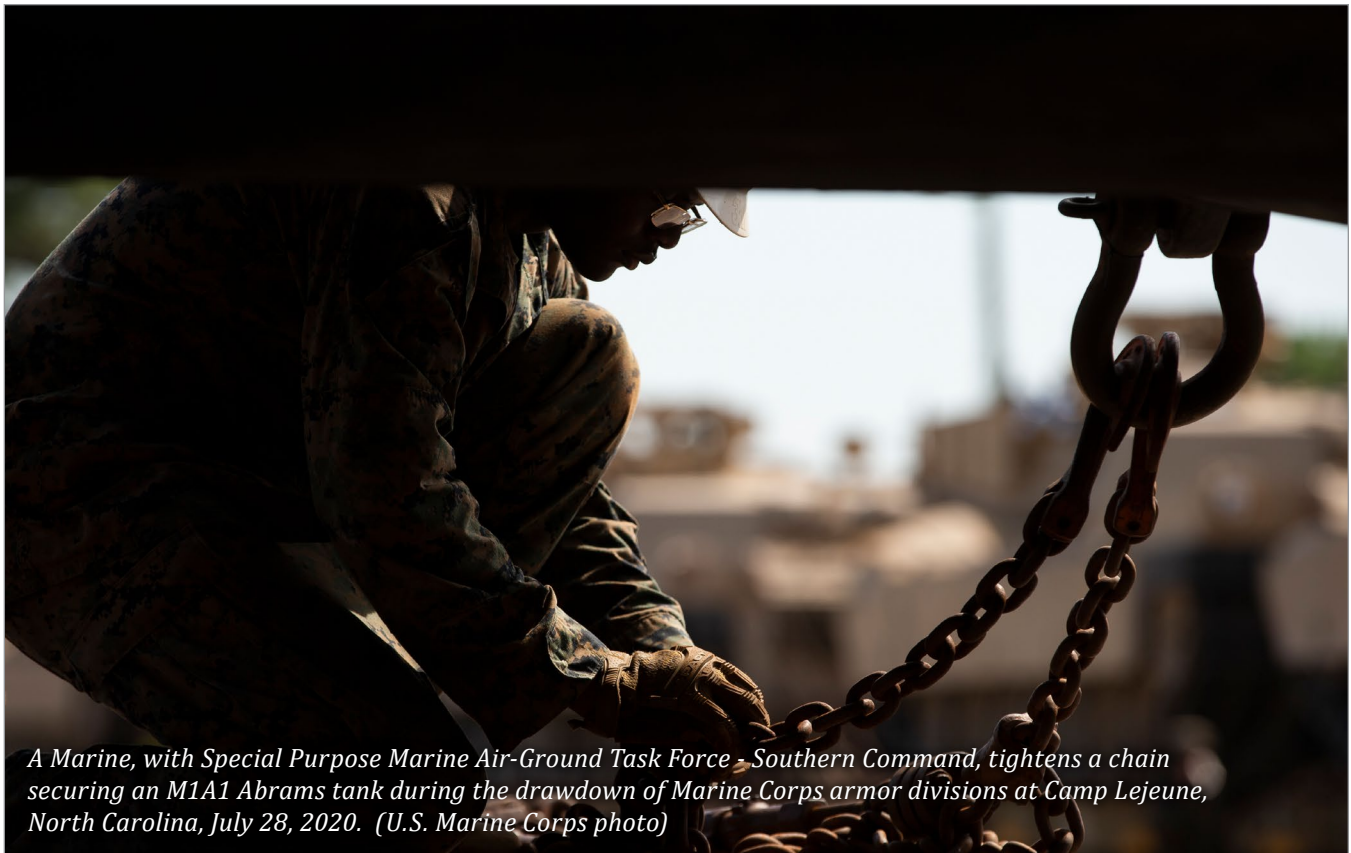
The objective of this audit is to determine whether the Military Departments requested timely airlift and sealift cargo movements through the U.S. Transportation Command in accordance with DoD guidance.

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.

Evaluation of DoD Lifetime Buys of Parts Used in Intelligence, Surveillance, and Reconnaissance Systems

The objective of this evaluation is to determine whether DoD Components are complying with DoD policy and guidance when conducting lifetime buys of parts used in Intelligence, Surveillance, and Reconnaissance systems and whether the use of lifetime buys reduces DoD supply chain risks.



Audit of the DoD's Selection of Middle-Tier Acquisition Rapid Prototyping and Rapid Fielding Programs

The objective of this audit is to determine whether the DoD Component acquisition officials managed programs for middle-tier acquisition rapid prototyping or rapid fielding in accordance with DoD guidance.

Audit of the DoD's Management of Global Train and Equip Program Resources Provided to U.S. Africa Command Partner Nations

The objective of this audit is to determine whether the DoD properly transferred Global Train and Equip program equipment to U.S. Africa Command partner nations and adequately monitored to ensure the transferred equipment was used in accordance with U.S. law, DoD regulations, and transfer agreement terms and conditions.

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

The objective of this followup audit is to determine whether the Army implemented corrective actions identified in Report No. DODIG-2017-095, "U.S. Army's Management of the Heavy Lift VII (HL 7) Commercial Transportation Contract Requirements in the Middle East," June 26, 2017, in the Heavy Lift VIII contracts to improve oversight and performance.



Crew chiefs assigned to the 386th Expeditionary Aircraft Maintenance Squadron "Blue" Aircraft Maintenance Unit perform a C-130 Hercules propeller swap at Ali Al Salem Air Base, Kuwait, June 25, 2020. (U.S. Air Force photo)

Challenge 9: Improving Financial Management and Budgeting

The DoD's \$705 billion budget represents a significant portion of the \$1,486 trillion in discretionary spending found in the Federal budget, yet longstanding financial management challenges continue to impair the DoD's ability to provide reliable, timely, and useful financial and managerial information needed for accurate budget forecasting. Additionally, the projected lack of budget growth, coupled with competing DoD priorities, makes it especially important that the DoD make programmatic and budgeting decisions based on a holistic and data-informed enterprise view of missions, requirements, risks, and the potential impacts of reduced resources. However, the DoD's current inability to produce reliable, timely, and useful financial and managerial information impedes the DoD's operating, budgeting, and decision making.

On the FY 2019 Agency-Wide Basic Financial Statements, the DoD OIG issued a disclaimer of opinion, indicating it was unable to obtain sufficient evidence on which to base an opinion. The DoD OIG also audited or oversaw the audits of the 23 DoD Components, while seven additional audits were completed by independent public accounting firms who were contracted with and monitored by the audited entity's Office of Inspector General or internal audit function.

Reliable budget forecasts and operational efficiency require sound financial management and reporting. Sound financial management and reporting require DoD managers to design and implement effective internal controls. The DoD should prioritize implementing the recommendations contained in auditor-issued notices of findings and recommendations based on the seriousness of the internal control deficiency. Prioritizing in this manner will reduce the time the DoD needs to achieve unmodified, or clean, audit opinions on the Component and Agency-Wide and financial statements. Most importantly, these improvements will result in more optimized operations, corresponding cost savings that can be reallocated to higher priorities, and increased confidence from Congress and the public.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 40 planned and 48 ongoing oversight projects that relate to improving financial management and budgeting within the DoD.

PLANNED OVERSIGHT PROJECTS

Contract Oversight of the Audit of the FY 2021 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 Department of the Army Working Capital Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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 Army General Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.



Two U.S. Air Force A-10 Thunderbolt IIs release countermeasure flares over the U.S. Central Command area of responsibility, July 23, 2020. (U.S. Air Force photo)

Contract Oversight of the FY 2021 Department of the Army Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the System Supporting the Delivery of Munitions Inventory Management

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the system supporting the delivery of munitions inventory management services for the period of October 1, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

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 and DoD policies to mitigate delays and cost increases.

Contract Oversight of the Audit of the FY 2021 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 Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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, 2021, and September 30, 2020, and determine if the independent accounting firm complied with applicable auditing standards.

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.

Quality Control Review of an Independent Public Accounting Firm and the Defense Contract Audit Agency FY 2019 Single Audit of the Charles Stark Draper Laboratory, Inc.

The objective of this quality control review is to determine whether an independent public accounting firm and the Defense Contract Audit Agency performed the FY 2019 single audit of Charles Stark Draper Laboratory, Inc., in accordance with auditing standards and Federal requirements.

Contract Oversight of the Audit of the FY 2021 Department of the 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, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2021 Department of the Air Force Statement on Standards for Attestation Engagements 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 and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the Audit of the FY 2021 Department of the 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, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 Defense Health Program 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, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Attestation of Department of State Funds Transferred to DoD for Human Immunodeficiency Virus / Acquired Immune Deficiency Syndrome Prevention

The objective of this attestation is to determine whether the DoD obligated and used funds transferred from the Department of State under a memorandum of agreement to support efforts to meet human immunodeficiency virus and acquired immune deficiency syndrome (AIDS) prevention, care, and treatment goals set forth in U.S. Leadership Act and the President's Emergency Plan for AIDS Relief.

Contract Oversight of the Audit of the FY 2021 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, 2021, and September 30, 2020, and to determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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 Basic Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 Department of the Navy 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 Department of Navy 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.

Contract Oversight of the Audit of the FY 2021 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 U.S. Marine Corps General Fund Financial Statements for the fiscal year ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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 the Defense Logistics Agency Working Capital Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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 the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2021 Defense Logistics Agency Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the 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, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2021 Defense Logistics Agency Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the 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, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2021 Defense Logistics Agency Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the 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, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

Audit of the Accuracy and Compliance of the Coronavirus Aid, Relief, and Economic Security (CARES) Act's Obligations and Disbursements

The objective of this audit is to determine whether the DoD Components accurately obligated, disbursed, and reported Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136, funding.

Contract Oversight of the Audit of the FY 2021 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's General Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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's Working Capital Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2021 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 the Military Retirement Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Audit of the Department of Defense's Compliance in Fiscal Year 2021 With Payment Integrity Information Act Requirements

The objective of this audit is to determine whether, in FY 2021, the DoD complied with Public Law No. 116-117, "Payment Integrity Information Act of 2019," March 2, 2020.

Audit of DoD Agency-Wide Financial Statement Reporting of Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) Environmental Liabilities Related Disclosures

The objective of this audit is to determine whether DoD personnel are properly estimating and reporting Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) remediation costs in the Environmental and Disposal Liabilities note disclosures in the FY 2021 and 2020 DoD Agency-Wide Financial Statements, and if PFAS potential litigation cases are properly evaluated to determine whether contingent liabilities should be reported.

Audit of the DoD Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2021, and September 30, 2020

The objective of this audit is to determine whether the DoD Agency-Wide Basic Financial Statements as of September 30, 2021, and September 30, 2020, taken as a whole, are presented fairly, in all material respects, and in conformity with generally accepted accounting principles.

Contract Oversight of the Audit of the FY 2021 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 the U.S. Special Operations Command General Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2021 Defense Finance and Accounting Service Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the DFAS Financial Reporting Process

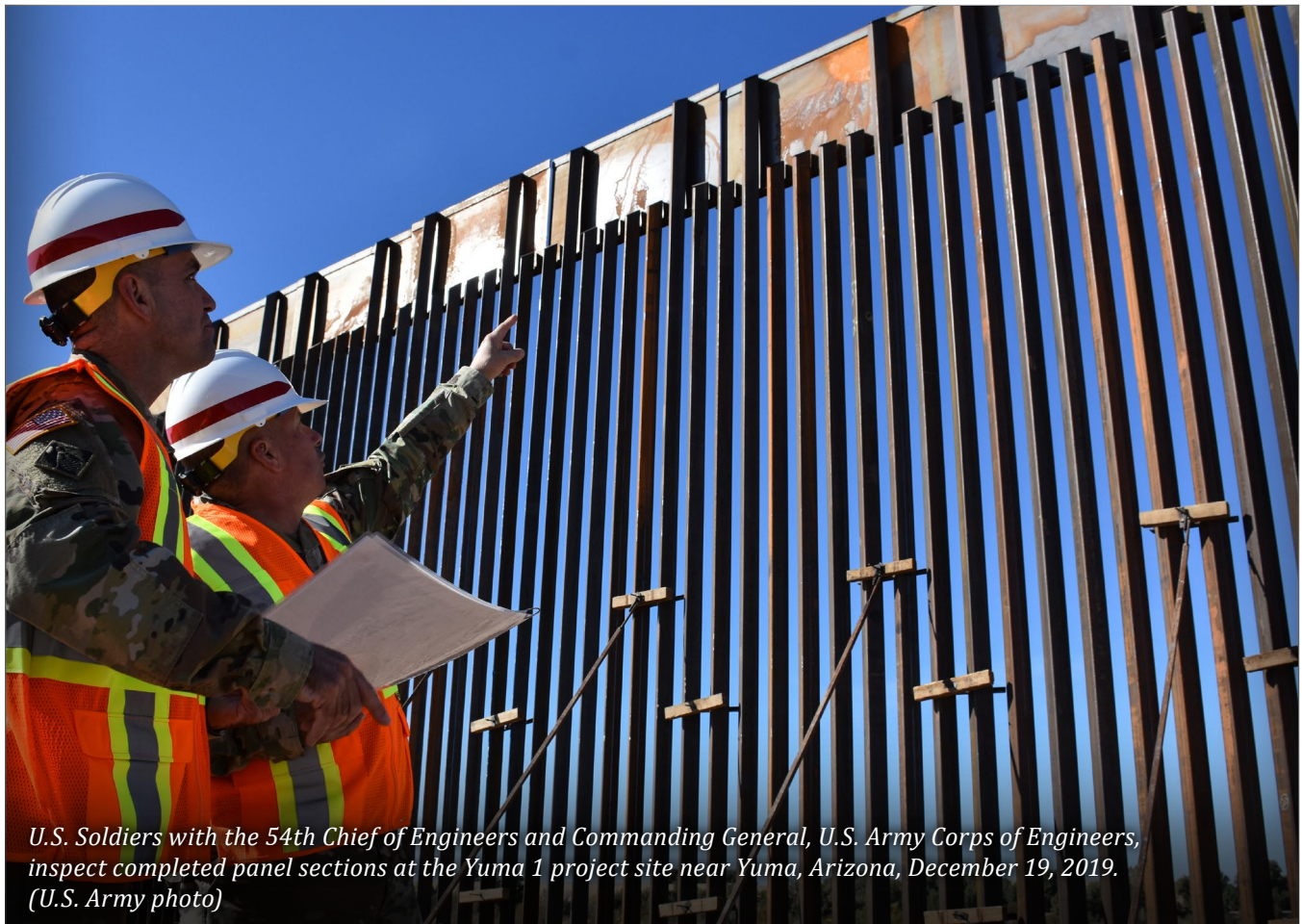
The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the DFAS financial reporting process for the period of October 1, 2020, through July 31, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2021 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 attestation examination of the General Fund Enterprise Business System for the period of October 1, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2021 Defense Logistics Agency Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the Defense Property Accountability System

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's attestation examination of the Defense Property Accountability System for the period of October 1, 2020, through June 30, 2021, and determine whether the independent accounting firm complied with applicable attestation standards.



U.S. Soldiers with the 54th Chief of Engineers and Commanding General, U.S. Army Corps of Engineers, inspect completed panel sections at the Yuma 1 project site near Yuma, Arizona, December 19, 2019. (U.S. Army photo)

Contract Oversight of the Audit of the FY 2021 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, 2021, and September 30, 2020, and determine if the independent accounting firm complied with applicable auditing standards.

Audit of the Defense Health Agency's Reporting of Improper Payment Estimates for the Military Health Benefits Program

The objective of this audit is to determine if the Defense Health Agency accurately reported improper payments as a result of the agency's post-pay review of the Military Health Benefits program.

Contract Oversight of the Audit of the FY 2021 Department of the Navy General Fund

The objective of this oversight project is to provide contract oversight of an independent public accounting firm's audit of the Department of the Navy General Fund Financial Statements for the fiscal years ending September 30, 2021, and September 30, 2020, and determine whether the independent accounting firm complied with applicable auditing standards.

Department of Defense's Use of Miscellaneous Receipt Accounts

The objective of this audit is to determine whether the DoD Components' use of their miscellaneous receipt accounts was appropriate and necessary.

Quality Control Review of the Single Audit of FlexTech Alliance, Inc.

The objective of this quality control review is to determine whether the single audit of FlexTech Alliance, Inc., doing business as NextFlex, was conducted in accordance with auditing standards and Federal requirements.

Evaluation of Contracting Officer Actions on Defense Contract Audit Agency Audits of Contracts Terminated for Convenience by the Government

The objective of this evaluation is to determine whether Defense Contract Management Agency contracting officers' actions on Defense Contract Audit Agency audit reports of DoD contract termination proposals complied with the Federal Acquisition Regulation, DoD policy, and Defense Contract Management Agency policy.

ONGOING OVERSIGHT PROJECTS

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 U.S. Army Corps of Engineers Border Infrastructure Contract

The objective of this audit is to determine whether the U.S. Army Corps of Engineers solicited and awarded contract W912PL-20-C-0004 to design and build border infrastructure in accordance with Federal procurement laws and regulations.

Followup Audit on the Implemented Recommendations Addressing the Army and Marine Corps Joint Light Tactical Vehicle

The objective of this followup audit is to determine whether the Army implemented recommendations 1.a and 1.b from Report No. DODIG-2018-113, “Army and Marine Corps Joint Light Tactical Vehicle,” May 2, 2018, and whether the implemented actions corrected the problems identified.

Contract Oversight of the Audit of the FY 2020 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 for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2020 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 Army Working Capital Fund Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

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 generally accepted accounting principles.

Contract Oversight of the Audit of the FY 2020 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 the U.S. Special Operations Command General Fund Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the U.S. Navy General Fund Financial Statements for FY 2020

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

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

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

Contract Oversight of 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 fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2020 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 the Defense Logistics Agency Working Capital Fund Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2020 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 the Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the 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 and the suitability of the design of controls to achieve the related control objectives.

Contract Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the Defense Agencies Initiative System for the Period of October 1, 2019, Through June 30, 2020

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 System for the period October 1, 2019, through June 30, 2020.

Contract Oversight of the Audit of the FY 2020 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 Financial Statements for fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audits of the FY 2020 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 the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of 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 Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Audit of the U.S. Army Communications-Electronics Command's Billings to Customers for Industrial Services

The objective of this audit is to determine whether the U.S. Army Communications-Electronics Command billed its customers in accordance with the customer agreements, and determine the impact of any identified erroneous billings to the U.S. Army Communications-Electronics Command and its customers.

Contract Oversight of the Audit of the FY 2020 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 the Defense Health Program Enterprise Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of 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's General Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of 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's Working Capital Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2020 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 the Military Retirement Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2020 U.S. Air Force Statement on Standards for Attestation Engagement No. 18, System and Organization Controls 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 the suitability of the design of controls to achieve the related control objectives as of June 30, 2020.

Contract Oversight of the Audit of the FY 2020 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 the DoD Medicare-Eligible Retiree Health Care Fund Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the Audit of the FY 2020 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 the Defense Health Agency Contract Resource Management Financial Statements for the fiscal years ending September 30, 2020, and September 30, 2019, and determine if the independent accounting firm complied with applicable auditing standards.

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 payments processed through the Mechanization of Contract Administration Services system.

Agreed-Upon Procedures for Reviewing FY 2020 Civilian Payroll Withholding Data and Enrollment Information

The objective of this audit is to assist the Office of Personnel Management in assessing whether retirement, health benefits, and life insurance withholdings and contributions, as well as enrollment information submitted via the Semiannual Headcount Report by the Defense Finance and Accounting Service for FY 2020, were reasonable.

Audit of the Accounting Corrections on the Standard Form 1081

The objective of this audit is to determine whether the DoD properly used the Standard Form 1081, "Voucher and Schedule of Withdrawals and Credits," to correct accounting errors.

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 generally accepted accounting principles.

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 the U.S. Special Operations Command General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and determine whether the independent accounting firm complied with applicable auditing standards.

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 the Defense Logistics Agency General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and determine whether the independent 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 the Defense Logistics Agency Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and determine whether the independent 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 the U.S. Air Force General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and determine if the independent 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 U.S. Air Force Working Capital Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, and determine if the independent 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 of the FY 2019 Defense Information Systems Agency Working Capital Fund Financial Statements and determine if the independent 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 Systems Agency General Fund Financial Statements and determine if the independent accounting firm complied with applicable auditing standards.

Contract Oversight of the FY 2019 Defense Logistics Agency Statement on Standards of Attestation Engagement No. 18, System and Organization Controls Examination of the 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 audit of the Service Owned Inventory in Defense Logistics Agency Custody for the period of October 1, 2018, through June 30, 2019, and determine if the independent accounting firm complied with applicable attestation standards.

Contract Oversight of the FY 2020 Army Statement on Standards for Attestation Engagements No. 18, System and Organization Controls Examination of the System Supporting the Delivery of Munitions Inventory Management Services for the Period October 1, 2019, Through June 30, 2020

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

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 with generally accepted accounting principles.

Evaluation of DoD Oversight of Privatized Military Housing Contracts

The objective of this evaluation is to determine whether the DoD is conducting effective oversight for privatized military housing contracts.

Audit of the Defense Logistics Agency Award and Management of Fuel Contracts in Areas of Contingency Operations

The objective of this audit is to determine whether Defense Logistics Agency Energy personnel awarded and met requirements for fuel contracts, in areas of contingency operations, as required by Federal and DoD guidance.

Summary Evaluation on Oversight of the External Peer Review of the Air Force Audit Agency

The objective of this evaluation is to provide oversight and an opinion on the Army Audit Agency's peer review of the Air Force Audit Agency for the 3-year period ended December 31, 2019.

Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report for FY 2020

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

Audit of the DoD Compliance in FY 2020 With Improper Payment Reporting Requirements

The objective of this audit is to determine whether, in FY 2020, the DoD complied with Public Law 116-117, "Payment Integrity Information Act of 2019," March 2, 2020.

Quality Control Review of a Single Audit of Henry M. Jackson Foundation for the Advancement of Military Medicine's Fiscal Year Ended September 30, 2019

The objective of this review is to determine whether the audit work was performed in accordance with Federal requirements and applicable auditing standards.

Audit of the DoD Management of Depot-Level Reparables for Major-End Items

The objective of this audit is to determine whether the Military Services manage depot-level reparable to meet DoD requirements for maintaining authorized stock levels and to meet program readiness levels.

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

The objective of this peer review is to determine, for the period ending June 30, 2020, whether the quality control program for the Defense Finance and Accounting Service Internal Review audit organization was designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.

External Peer Review of the Defense Information Systems Agency, Office of the Inspector General Audit Organization

The objective of this peer review is to determine, for the period ending May 31, 2020, whether the quality control system for the Defense Information Systems Agency, Office of the Inspector General audit organization was designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.



Paratroopers from the 4th Brigade Combat Team (Airborne), 25th Infantry Division, jump from a C-17 onto Andersen Air Force Base Guam on June 30, 2020. (U.S. Army photo)



A drill instructor with Oscar Company, 4th Recruit Training Battalion, adjusts the Marine's cover as the platoon conducts its final uniform inspection on Marine Corps Recruit Depot Parris Island, South Carolina. May 1, 2020. (U.S. Marine Corps photo)

Challenge 10: Promoting Ethical Conduct and Decision Making

In an August 2019 memorandum, the Secretary of Defense acknowledged that the DoD enjoys the highest trust and confidence of the American people “because we live by core values grounded in duty and honor that influence how we think and act. The decisions we make every day must reaffirm our commitment to ethical conduct—doing what is right, without hesitation.” He explained that ethical conduct and decision making build principled, self-disciplined teams, strengthen and build new alliances, and are fundamental to sustaining a professional organization. The Secretary wrote in his memorandum that “[t]he Department’s mission imparts a special responsibility on each of us to serve with the utmost integrity” and directed DoD leaders to “[c]reate an open, transparent environment that reinforces values-based decision making and action. And always treat everyone with dignity and respect.” Actions by DoD personnel that are counter to these principles can erode the special trust and confidence in the DoD, undermine good order and discipline, and make it more difficult for the DoD to secure the congressional and public support necessary to address the global threats facing the United States.

DoD personnel must strive to act above reproach, make decisions consistent with organizational values, and ensure the welfare of those around them. With the continued development of advanced technologies, such as artificial intelligence, the DoD must remain aware of potential ethical pitfalls when employing these technologies. Similarly, the DoD needs to continue aggressively pursuing ways to eliminate sexual assault and sexual harassment in the force, and hold accountable those who violate the DoD’s values, ethical principles, and standards.

Ethical conduct and decision making are essential to upholding the values of the DoD and its Components. Despite the tremendous potential for artificial intelligence and other advanced technologies, the DoD must consider any ethical issues related to implementing emerging technologies. Service members and DoD civilians must take care of each other and demonstrate behaviors that uphold the dignity and respect of others. Equally important is accountability. Leaders must hold people accountable when they violate rules, regulations, and laws, especially as it relates to sexual harassment, sexual assault, or other ethical breaches. The DoD must work to eliminate these behaviors and remain vigilant to preserve the trust and confidence of the American people.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has five planned and six ongoing oversight projects that relate to promoting ethical conduct and decision making.

PLANNED OVERSIGHT PROJECTS

Review of the DoD's Implementation of Executive Order 13950, Combating Race and Sex Stereotyping, September 22, 2020

The objective of this review is to review and assess agency compliance with the requirements of Executive Order 13950 on Combating Race and Sex Stereotyping.

Audit of DoD Small Business Subcontracting

The objective of this audit is to determine whether DoD contracting officials awarded small business set-aside and sole-source contracts to contractors who complied with the established subcontracting limitations in accordance with applicable laws and regulations.

Audit of the DoD Catch a Serial Offender Program

The objective of this audit is to determine whether military components properly implemented and used the Catch a Serial Offender Program to identify repeat sexual offenders within the DoD.

External Peer Review of the Missile Defense Agency Internal Review Office

The objective of this external peer review is to determine, for the period ending September 30, 2020, whether the quality control system for the Missile Defense Agency Internal Review Office provided reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.

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

The objective of this external peer review is to determine whether, for the 3-year period ending December 31, 2020, the Naval Audit Service complied with quality control policies, procedures and standards in conducting Special Access Program audits.

ONGOING OVERSIGHT PROJECTS

Evaluation of DoD Contracting Officer Actions on Questioned Direct Costs

The objective of this evaluation is to determine whether the actions taken by DoD 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 the DoD's Handling of Incidents of Sexual Assault Against (or Involving) Midshipmen at the U.S. Naval Academy

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

Followup Evaluation of Report No. DODIG-2019-088, "Evaluation of DoD Efforts to Combat Trafficking in Persons in Kuwait," June 11, 2019

The objective of this followup evaluation is to determine whether the DoD implemented corrective actions for report recommendations in Report No. DODIG-2019-088, "Evaluation of DoD Efforts to Combat Trafficking in Persons in Kuwait," June 11, 2019.

Audit of Contracts Awarded and Administered by the Defense Media Activity

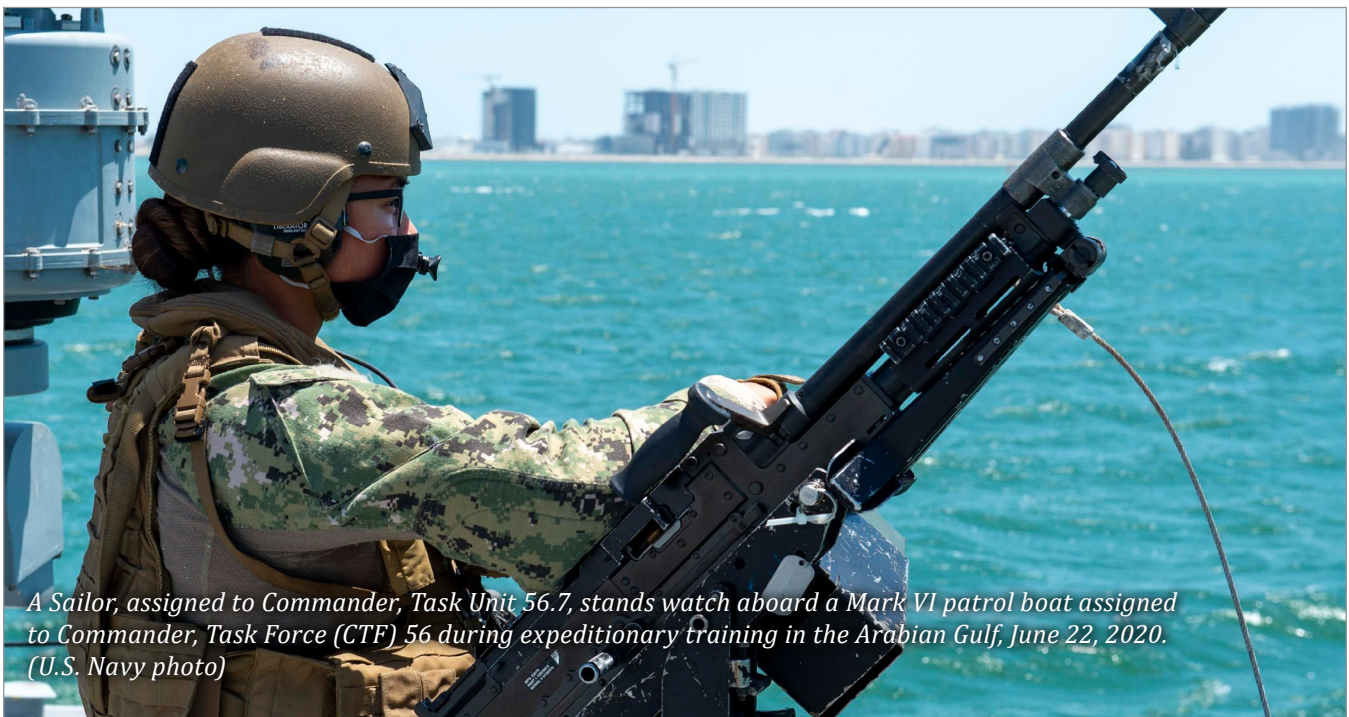
The objective of this audit is to determine whether Defense Media Activity personnel properly awarded and administered contracts in accordance with Federal and DoD regulations and guidance.

Summary Evaluation on Oversight of the External Peer Review of the Army Audit Agency

The objective of this evaluation is to provide oversight and an opinion on the Naval Audit Service's peer review of the Army Audit Agency for the 3-year period ended December 31, 2019.

Evaluation of Special Victim Investigation and Prosecution Capability Within the Department of Defense

The objective of this evaluation is to determine whether the Services are complying with Federal law and DoD directives with respect to Special Victim Investigation and Prosecution responsibilities to victims of covered offenses.



A Sailor, assigned to Commander, Task Unit 56.7, stands watch aboard a Mark VI patrol boat assigned to Commander, Task Force (CTF) 56 during expeditionary training in the Arabian Gulf, June 22, 2020. (U.S. Navy photo)



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

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

<https://www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Protection-Coordinator/>.

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

Congressional Liaison

703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324

DoD OIG Mailing Lists

www.dodig.mil/Mailing-Lists/

Twitter

www.twitter.com/DoD_IG

DoD Hotline

www.dodig.mil/hotline



DEPARTMENT OF DEFENSE | OFFICE OF INSPECTOR GENERAL

4800 Mark Center Drive
Alexandria, Virginia 22350-1500
www.dodig.mil
Defense Hotline 1.800.424.9098

