



# INSPECTOR GENERAL

*U.S. Department of Defense*

FISCAL YEAR 2022

# OVERSIGHT PLAN



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

## **Mission**

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

## **Vision**

*Engaged oversight professionals dedicated  
to improving the DoD*



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



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DEPARTMENT OF DEFENSE**  
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November 12, 2021

I am pleased to present the Department of Defense Office of Inspector General (DoD OIG) FY 2022 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, and detail those oversight projects by management challenge. The FY 2022 Top DoD Management Challenges are:

1. Maintaining the Advantage in Strategic Competition
2. Assuring Space Dominance, Nuclear Deterrence, and Missile Defense
3. Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data
4. Reinforcing the Supply Chain While Reducing Reliance on Strategic Competitors
5. Increasing Agility in the DoD's Acquisition and Contract Management
6. Improving DoD Financial Management and Budgeting
7. Building Resiliency to Environmental Stresses
8. Protecting the Health and Wellness of Service Members and Their Families
9. Recruiting and Retaining a Modern Workforce
10. Preserving Trust and Confidence in the DoD

The projects in this plan are designed to address these management challenges while allowing the flexibility to address new issues that emerge as the year progresses. We look forward to executing and adjusting our oversight plan to seek to fulfill our critical mission to detect and deter waste, fraud, and abuse; improve the efficiency and effectiveness of the DoD; and help ensure ethical conduct throughout the DoD.

Sean O'Donnell  
Acting Inspector General





*Sailors aboard Arleigh Burke-class guided-missile destroyer USS O'Kane (DDG 77) conduct a man overboard drill on June 23, 2021. The USS O'Kane was conducting routine maritime operations in the Pacific Ocean. (U.S. Navy photo)*





# Oversight Plan

## FISCAL YEAR 2022

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*A Soldier with 1st Battalion, 1st Special Forces Group (Airborne), prepares to load a CH-53E Super Stallion with 1st Marine Aircraft Wing during Castaway 21.1 on Ie Shima, Okinawa, Japan, on March 17, 2021. (U.S. Marine Corps photo)*



## Introduction

This FY 2022 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 the oversight plan, the DoD OIG determined the key risks and vulnerabilities facing the DoD, which we recently reported in the FY 2022 Top DoD Management Challenges. Annually, the DoD OIG prepares the challenges and provides them to the DoD for inclusion in the Agency Financial Report to Congress as required by the Reports Consolidation Act of 2000. 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, National Defense Strategy, and the DoD's FY 2022 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 align with the challenge. Each listed project contains the title of the project and a 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.





*Soldiers from the 173rd Airborne Brigade rehearse exiting CH-47 Chinooks of the 12th Combat Aviation Brigade in preparation for night air assault missions during exercise Swift Response 21, part of the DEFENDER-Europe 21 series of exercises at Chech Airfield, Bulgaria, on May 11, 2021. (U.S. Army photo)*





## Challenge 1: Maintaining the Advantage in Strategic Competition

In a written statement for his January 2021 confirmation hearing, the Secretary of Defense said, “The continued erosion of U.S. military advantage vis-à-vis China and Russia, in key strategic areas, remains the most significant risk the [DoD] must address. If left unchecked, this continued erosion could fundamentally challenge our ability to achieve U.S. national security objectives—and limit [the] DoD’s ability to underpin other U.S. instruments of power.” The U.S. Government must coordinate the elements of national power—including the diplomatic, informational, military, and economic sectors—to safeguard U.S. national interests and maintain the competitive advantage.

Strategic competitors, principally China and Russia, have invested heavily in efforts intended to check U.S. strengths. China and Russia have made strides to influence and project power in the Indo-Pacific, Arctic, Europe, Middle East, and Africa, which must be countered by the DoD and its allies and partners. In addition to strategic competitors, the DoD faces the evolution of counterterrorism operations and the fall of the Afghanistan government. As the DoD continues to focus on strategic competition, it must evolve its counterterrorism operations, choosing where to maintain a presence and where to accept more risk.

To maintain the U.S. advantage in an era of strategic global competition, the DoD must revitalize its alliances and partnerships, maintain efforts to counter violent extremists, and accelerate development and adoption of new technology to maintain the DoD’s competitive advantage.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 16 planned and 16 ongoing oversight projects that relate to the DoD’s challenge of maintaining the advantage in strategic competition.

## PLANNED OVERSIGHT PROJECTS

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

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

### *Evaluation of a Classified National Geospatial-Intelligence Agency Program*

The objective of this evaluation is classified.

### *Audit of Individual Preparedness to Conduct Extreme Cold Weather Operations*

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

### *Audit of U.S. Indo-Pacific Command's Efforts to Implement the Pacific Deterrence Initiative*

The objective of this audit is to determine whether the DoD and the U.S. Indo-Pacific Command have developed realistic goals and established milestones within the Pacific Deterrence Initiative efforts to defend U.S. interests abroad, deter aggression, and assure allies and partners within the Indo-Pacific region.

### *Evaluation of Intelligence Support, Communication, and Information Sharing Across the Hypersonic Community on Adversary Hypersonic Weapon Systems*

The objective of this evaluation is to determine whether the Defense Intelligence Enterprise is providing effective unity of effort in coordinating, communicating, and sharing intelligence on adversary hypersonic weapons.

### *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 threats in the Arctic region.

### *Evaluation of the Technology Readiness of the B-21 Raider Long Range Strike Bomber*

The objective of this evaluation is to determine the extent to which the critical technologies used on the Air Force's B-21 Raider Long Range Strike Bomber are mature enough to support the B-21 program's acquisition timeline.

### *Evaluation of Service Capabilities to Counter Unmanned Aircraft Systems*

The objective of this evaluation is to determine the extent to which the Services have implemented techniques, tactics, procedures, and intelligence support necessary to employ counter-unmanned aircraft systems.



### ***Evaluation of National Geospatial-Intelligence Agency Support to Military Operations***

The objective of this evaluation is to determine the extent to which the National Geospatial-Intelligence Agency is collecting, analyzing, and distributing geospatial intelligence in support of military operations.

### ***Evaluation of the Readiness of Marine Corps' Pre-Positioned War Reserve Stocks in Support of U.S. Indo-Pacific Command's Operation Plans***

The objective of this evaluation is to determine the readiness of the Marine Corps' pre-positioned war reserve stocks in support of the U.S. Indo-Pacific Command's operation plans.

### ***Evaluation of the Effectiveness of Security Force Assistance Brigades***

The objective of this evaluation is to determine the extent to which the Security Force Assistance Brigades are meeting security force assistance requirements for the geographic combatant commands and improving Army Brigade Combat Team readiness.

### ***Evaluation of the Exploitation of Foreign Source Materials Obtained by the Department of Defense***

The objective of this evaluation is to identify adversarial foreign materials exploited by the DoD and the Intelligence Community, and to determine whether those materials were exploited and disseminated in accordance with DoD and Intelligence Community policies and requirements.

### ***Evaluation of the Department of Defense Military Working Dog Program***

The objective of this evaluation is to determine the extent to which the Air Force, as the executive agency for the DoD Military Working Dog Program, is complying with DoD and Service policy regarding military working dog requisition, training, use, performance standards, and validation testing.

### ***Evaluation of Governance and Protection of Department of Defense Research and Development of Emergent Technology***

The objective of this evaluation is to determine the extent to which the Office of the Under Secretary of Defense for Research and Engineering has monitored and mitigated risks when developing new technologies with partners in industry and academia to ensure confidentiality, security, and protection of intellectual property and mission priorities.

### ***Evaluation of the Military Sealift Command's Surge Sealift Readiness in a Global Crisis***

The objective of this evaluation is to determine the readiness of the Military Sealift Command to deploy, operate, and maintain the surge to meet critical supply and equipment requirements through contracts with vendors during a global crisis.

### ***Evaluation of Identity Intelligence and Threats to Intelligence Operatives and Operations***

The objective of this evaluation is classified.

## ONGOING 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.

### ***Audit of Vetting of International Military Students Enrolled in United States-Based Training Programs and Accompanying Family Members***

The objective of this audit is to determine the extent to which the DoD implemented vetting procedures for international military students enrolled in U.S.-based training programs and their accompanying family members with access to DoD installations and facilities.

### ***Audit of the Department of Defense Counter-Islamic State of Iraq and Syria Train and Equip Fund Stipends to the Vetted Syrian Opposition***

The objective of this audit is to determine if the DoD assessed whether Vetted Syrian Opposition groups met DoD requirements prior to the DoD providing these groups with stipends from the Counter-Islamic State of Iraq and Syria Train and Equip Fund for Syria. We will also determine whether the DoD established internal controls to ensure the stipend payments were accurately distributed to Vetted Syrian Opposition groups.

### ***Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Department of Defense's Law of War Program***

The objective of this evaluation is to determine the extent to which the U.S. Central Command and the U.S. Special Operations Command

developed and implemented programs in accordance with DoD Law of War requirements to reduce potential law of war violations when conducting operations.

### ***Evaluation of the Department of Defense's Relocation of Afghans under the Special Immigrant Visa Program***

The objective of this audit is to determine whether the DoD has adequately planned for the relocation of Afghan interpreters from Afghanistan to the United States under the Special Immigrant Visa program.

### ***Evaluation of the Armed Overwatch Program***

The objective of this evaluation is to determine the extent to which the U.S. Special Operations Command Armed Overwatch program is meeting established program requirements.

### ***Evaluation of 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 development.

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

The objective of this evaluation is to determine whether the U.S. Africa Command and the U.S. Special Operations Command developed, implemented, and followed targeting procedures, and whether the U.S. Africa Command established and followed requirements and procedures to report civilian casualties in its area of responsibility.



### ***Evaluation of Foreign Influence in Department of Defense Research and Development***

The objective of this evaluation is to determine whether the Office of the Under Secretary of Defense for Research and Engineering is monitoring and mitigating foreign influence into the DoD's Research and Development Programs.

### ***Audit of the Department of Defense Approval Process for Companies Designated as Critical to Maintaining National Security to Obtain Coronavirus Aid, Relief, and Economic Security Act Section 4003 Loans***

The objective of this audit is to determine the effectiveness of the processes to certify and approve businesses critical to maintaining national security for loans under Section 4003 of the Coronavirus Aid, Relief, and Economic Security Act.

### ***Evaluation of the Screening of Displaced Persons from Afghanistan***

This evaluation will determine the extent to which the DoD is managing and tracking displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process.

### ***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 the recommendations

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

### ***Evaluation of the Office of Net Assessment***

The objective of this evaluation is to determine whether the Office of Net Assessment has developed and implemented policies and procedures to conduct its assessment mission in accordance with DoD policy.

### ***Audit of the Development and Use of Security Classification Guides to Protect Department of Defense Information***

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

### ***Evaluation of Integrated Undersea Surveillance System Capabilities***

The objective of this evaluation is classified.

### ***Evaluation of a Classified Air Force Program***

The objective of this evaluation is classified.



*A Delta IV rocket launches from Cape Canaveral Space Force Station, Florida, on December 10, 2020. (photo by Jeff Spotts)*





## Challenge 2: Assuring Space Dominance, Nuclear Deterrence, and Missile Defense

Space is an increasingly contested environment. 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 new warfighting domain. However, the DoD faces new and emerging threats in space as strategic competitors field and develop space capabilities and counter-space capabilities.

The U.S. Space Force will play a key role in any future space conflict, and it must be positioned to protect and defend U.S. interests in space. At the same time, the U.S. nuclear arsenal is aging, with many of its delivery systems and warheads reaching obsolescence over the next decade. It is vital that the United States modernize its space-based, nuclear deterrence, and missile defense capabilities to meet present-day and future challenges.

While modernization efforts are occurring, the DoD must continue to sustain operational capabilities of legacy systems and ensure that operators and support personnel, including maintainers, are proficient in both legacy and new platforms. This poses a challenge to the DoD to devote sufficient time and funding necessary to ensure operators and support personnel are fully proficient in these systems. The potency and effectiveness of the U.S. strategic defense architecture depends on how effectively the DoD balances sustainment and modernization.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has nine planned and seven ongoing oversight projects that relate to the DoD's efforts to assure space dominance, nuclear deterrence, and ballistic missile defense.

### PLANNED OVERSIGHT PROJECTS

#### *Evaluation of U.S. Central Command's Defense of Critical Assets Within Its Area of Responsibility Against Missiles and Unmanned Aircraft Systems*

The objective of this evaluation is to determine the extent to which the U.S. Central Command can defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

### ***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 are aligned to the original requirements for the system, and determine the operational impact of not funding a second radar site for the system.

### ***Audit of the National Defense Space Architecture Interoperability with Department of Defense Programs of Record***

The objective of this audit is to determine the extent to which the National Defense Space Architecture will be interoperable with DoD programs of record that rely on satellite communications to achieve mission requirements.

### ***Audit of U.S. European Command's Missile Defense Capabilities***

The objective of this audit is to determine whether the U.S. European Command has effectively assessed and mitigated Ballistic Missile Defense risks in its area of operations.

### ***Evaluation of the Department of Defense's Efforts to Modernize the U.S. Nuclear Command, Control, and Communication System***

The objective of this evaluation is to determine the extent to which the DoD has developed and implemented a strategy for modernizing the U.S. Nuclear Command, Control, and Communications System.

### ***Evaluation of the Department of Defense's Laser Interferometry Upgrades and Compliance with DoD Policy Requirements for Mitigating Supply Chain Risks and Foreign Influence***

The objective of this evaluation is to determine the extent to which the DoD's laser interferometry upgrades improve U.S. intelligence, surveillance, and reconnaissance capabilities for monitoring satellites and whether the upgrades follow DoD policy requirements for mitigating supply chain risks and foreign influence.

### ***Evaluation of the Nuclear Certification of the Long-Range Standoff Missile***

The objective of this evaluation is to determine the extent to which the Air Force has developed a plan for the nuclear certification of the Long-Range Standoff cruise missile.

### ***Evaluation of Sustaining Engineering Actions for the Minuteman III Missile Program***

The objective of this evaluation is to determine the extent to which the Air Force has implemented sustaining engineering actions to maintain functionality of the legacy Minuteman III Intercontinental Ballistic Missile program until full deployment of the Ground-Based Strategic Deterrent.

### ***Evaluation of Sustaining Engineering Actions for the Air Force's Upgraded Early Warning Radar System***

The objective of this evaluation is to determine the extent to which the Air Force has implemented sustaining engineering actions to ensure that the Upgraded Early Warning Radar system is capable, reliable, and available to meet mission requirements while managing risks.

## ONGOING OVERSIGHT PROJECTS

### ***Audit of Department of Defense Maintenance of Space Launch Equipment and 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 Department of Defense'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 Aircraft High-Altitude Electromagnetic Pulse Life Cycle Testing and Test Facility Infrastructure***

The objective of this evaluation is to determine the extent to which DoD Program Managers for mission-critical aircraft are planning and conducting high-altitude electromagnetic pulse life cycle testing in accordance with DoD policy.

### ***Evaluation of the Air Force Selection Process for the Permanent Location of the U.S. Space Command Headquarters***

The objective of this evaluation is to review the basis for selecting Huntsville, Alabama, as the preferred permanent location of U.S. Space Command headquarters.

### ***Evaluation of the Notification Procedures that the Department of Defense Has in Place for the Presidential Emergency Satchel***

The objective of this evaluation is to determine the extent that DoD processes and procedures are in place and adequate to alert DoD officials in the event that the Presidential Emergency Satchel is lost, stolen, or compromised.

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

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

### ***Evaluation of the Department of Defense's Actions Regarding Unidentified Aerial Phenomena***


The objective of this evaluation is classified.





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





## Challenge 3: Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data

The DoD continues to face sophisticated and evolving cyber attacks from malicious actors such as nation-states, terrorist groups, and hackers. These adversaries constantly try to exploit DoD cybersecurity vulnerabilities. The DoD depends on cyber capabilities to conduct and support operations across all domains and enhance U.S. military advantages.

Deterring and defeating cyber threats requires the DoD to develop and acquire innovative cyber tools and capabilities that continuously improve cyberspace operations. The DoD must also be prepared to defend the networks and systems operated by non-DoD entities, such as the Defense Industrial Base (DIB). Recent cyber attacks on Federal agencies—such as the compromise from the SolarWinds Orion platform and the on-premises Microsoft Exchange servers—highlight the DoD’s ongoing need to improve its cybersecurity, modernize its systems and networks, and protect its data.

To protect and defend the DoD Information Network, the DoD must modernize its aging legacy systems, networks, and devices, including software, and integrate cutting-edge technology. DoD innovation is key to protecting the systems, networks, devices, and data of the DoD, supply chain, and DIB. The DoD must also remain focused on improving cyber hygiene across the DoD Information Network and DIB to combat threats from adversaries seeking to exploit vulnerabilities and gain access to systems, networks, devices, and data.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 15 planned and 16 ongoing oversight projects that relate to strengthening DoD cyberspace operations and securing systems, networks, and data.



## PLANNED OVERSIGHT PROJECTS

### ***Audit of the Department of Defense's Implementation of the DoD Digital Modernization Strategy***

The objective of this audit is to determine the DoD's progress in implementing the actions planned to achieve the goals of the DoD Digital Modernization Strategy.

### ***Audit of Cybersecurity of Medical Devices at Department of Defense Medical Treatment Facilities***

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

### ***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.

### ***Audit of the Department of Defense's Deconfliction of Cyberspace Operations***

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

### ***Audit of Department of Defense Cybersecurity Requirements for the Foreign Military Sales Program***

The objective of this audit is to determine whether the DoD implemented an end-use monitoring program to ensure compliance with cybersecurity

requirements for defense articles transferred to foreign governments under the Foreign Military Sales Program.

### ***Audit of Security Controls Over the Department of Defense Intelligence Community Enclaves***

The objective of this audit is to determine whether DoD Intelligence Community agencies implemented security controls and processes at classified enclaves to protect devices, systems, and networks from internal and external cyber threats.

### ***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 the combatant commander's requirements to support the geographic and functional combatant commander's ability to counter adversary messaging and influence in the information environment.

### ***Audit of Combatant Command Training in a Contested Cyberspace Environment***

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

### ***FY 2022 Audit of the Department of Defense'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.

### ***Summary of Reports and Testimonies Regarding Department of Defense Cybersecurity from July 1, 2020, Through June 30, 2022***

The objective of this audit is to summarize unclassified and classified reports and testimonies regarding DoD cybersecurity that were issued by the DoD OIG, the Government Accountability Office, and other DoD oversight organizations between July 1, 2020, and June 30, 2022; identify cybersecurity trends; and identify any open DoD recommendations related to cybersecurity.

### ***Audit of Department of Defense Software Assurance Countermeasures During Weapon System Acquisitions***

The objective of this audit is to determine whether the DoD identified and remediated software vulnerabilities for weapon systems throughout the program's lifecycle.

### ***Audit of the Department of Defense's Actions to Implement Fifth-Generation Wireless Communications Technologies and Mitigate Associated Cybersecurity Risks***

The objective of this audit is to determine the DoD's progress toward implementing fifth-generation (5G) wireless communications technologies and mitigating associated cybersecurity risks.

### ***Evaluation of the Air Force Office of Special Investigations Counterintelligence Response to Espionage and Criminal Threats Posed by the People's Republic of China***

The objective of this evaluation is to determine the extent to which the Air Force Office of Special Investigations counterintelligence operations in

response to Chinese cyber espionage and criminal activities are conducted in accordance with DoD, Service, and agency policies.

### ***Audit of the Defense Logistics Agency's Cybersecurity Supply Chain Risk Management***

The objective of this audit is to determine whether the Defense Logistics Agency is implementing cybersecurity supply chain risk management practices in accordance with Federal and DoD requirements for DoD products it acquires with information technology hardware and software.

### ***Followup Audit on the Department of Defense'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 in accordance with Federal and DoD guidance.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of the Department of Defense'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 the Implementation of Cybersecurity Controls for U.S. Coast Guard-Operated Department of Defense 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 Department of Defense'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 Management and Oversight of Department of Defense Vulnerability and Mitigation Programs for Protecting the Department of Defense Information Network***

The objective of this audit is to determine the extent to which the DoD is managing and overseeing its programs that identify and mitigate vulnerabilities to protect the DoD Information Network from insider and external threats.

***Audit of Department of Defense Actions Taken to Protect the Department of Defense Information Network Resulting From the SolarWinds Orion Compromise***

The objective of this audit is to determine the extent of the DoD's actions to identify, respond to, and mitigate any compromise of DoD networks and systems resulting from its use of SolarWinds Orion.

***Audit of Department of Defense Actions Taken to Protect DoD Information When Using Collaboration Tools During the Coronavirus Disease-2019 Pandemic***

The objective of this audit is to determine whether the DoD's deployment of collaboration tools used to facilitate telework during the coronavirus disease-2019 (COVID-19) pandemic exposed DoD networks and systems to potential malicious activity and the extent to which the DoD implemented security controls to protect those tools used on its networks.

***Audit of Department of Defense Actions Taken to Implement Cybersecurity Protections Over Department of Defense Remote Access Software in the Coronavirus Disease-2019 Telework Environment***

The objective of this audit is to determine the actions taken by the DoD to configure remote access software used to facilitate telework during the coronavirus disease-2019 (COVID-19) pandemic to protect DoD networks and systems from potential malicious activity, and the extent to which the DoD implemented security controls to protect remote connections to its networks.

***Audit of the Department of Defense's Acquisition and Use of Cloud Computing Services***

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

### ***Joint 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 Artificial Intelligence Strategy and Intelligence Community initiatives for artificial intelligence.

### ***Audit of the Collection, Analysis, Dissemination, and Security of Sensitive Information Maintained by the Defense Insider Threat Management and Analysis Center***

The objective of this audit is to determine whether the Defense Insider Threat Management and Analysis Center is integrating component-level indicators and providing an enterprise-level capability to identify insider threats.

### ***Joint Audit of the Department of Defense's Use of Cybersecurity Reciprocity Within the Risk Management Framework Process***

The objective of this joint audit is to determine whether DoD Components are maximizing reuse of existing security control test and assessment efforts through the Risk Management Framework.

### ***Audit of the Protection of Military Research Information and Technologies Developed by Department of Defense 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.

### ***Audit of the Defense Digital Service Support of Department of Defense 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 the National Industrial Security Program Contract Classification System***

The objective of this evaluation is to determine whether DoD Components are using the National Industrial Security Program Contract Classification System in accordance with security guidance from the Under Secretary of Defense for Intelligence and Security for monitoring contractors' safeguarding of DoD classified information.

### ***Evaluation of the Department of Defense's Secure Unclassified Network***

The objective of this evaluation is to determine whether the DoD developed, implemented, maintained, and updated security and governance controls to protect the Secure Unclassified Network, and the data and technologies that reside on it, from internal and external threats.

### ***Audit of Cybersecurity of Department of Defense Mobile Classified Devices***

The objective of this audit is to determine to what extent the DoD Components have controls in place to secure, protect, and use classified mobile devices.





*USS Pasadena (SSN 752) arrives at Norfolk Naval Shipyard on September 28, 2020, for drydocking to replace, repair, and overhaul boat components. (U.S. Navy photo)*





## Challenge 4: Reinforcing the Supply Chain While Reducing Reliance on Strategic Competitors

Globalization and the decline in American manufacturing have negatively impacted the Defense Industrial Base (DIB) and resulted in limited sources of supply, reliance on foreign sources of supply, and other challenges related to maintaining major weapon systems and military equipment. As stated in the FY 2020 Industrial Capabilities Report to Congress, “the DIB is the key to preserving and extending U.S. competitive military dominance in the coming century and, with it, deterrence that will keep Americans safe and keep the peace.” The DIB designs, produces, and maintains the platforms and systems on which our military depends. With an extensive, multi-tiered global supply chain, the DIB plays a role in every aspect of a system’s life cycle from extraction of raw materials to sustainment.

The DoD must focus resources on critical industries, such as shipbuilding and semiconductors, and increase capabilities by partnering with industry and allies. Increased collaboration with allies will reinforce the supply chain and reduce reliance on strategic competitors. As the DoD fields new equipment and technologies, it must also allocate resources for sustainment, a significant portion of an item’s life-cycle management. Finally, the DoD must use all available means to support small and midsize businesses in the DIB, which are integral to the supply chain, but economically vulnerable due to their reliance on DoD contracts. Addressing the U.S. manufacturing decline and reliance on foreign sources requires continued focus and will challenge the DoD for years to come.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has seven planned and seven ongoing oversight projects that relate to reinforcing the supply chain while reducing reliance on strategic competitors.



## PLANNED OVERSIGHT PROJECTS

### ***Followup Audit of the Defense Logistics Agency Aviation Product Quality Deficiency Report Processing***

The objective of this followup audit is to determine whether Defense Logistics Agency Aviation personnel processed product quality deficiency reports and identified the root cause for defective spare parts in accordance with DoD guidance, and obtained restitution (repair, replacement, or refund) from contractors who provided defective spare parts.

### ***Audit of the Defense Logistics Agency Storage of Program Executive Office Ground Combat Systems Equipment***

The objective of the audit is to determine whether Defense Logistics Agency officials properly maintained and stored Army Program Executive Office Ground Combat Systems equipment in accordance with DoD policies.

### ***Audit of Defense Logistics Agency Storage and Disposal of Hazardous Material***

The objective of this audit is to determine to what extent the Defense Logistics Agency Disposition Services stores and disposes of hazardous material in accordance with DoD requirements.

### ***Audit of Test, Measurement, and Diagnostic Equipment Used to Maintain Weapon Systems***

The objective of this audit is to determine to what extent DoD repair facilities have test, measurement, and diagnostic equipment available to meet requirements for maintaining weapon systems.

### ***Audit of B-52 Critical Spare Parts Inventory***

The objective of this audit is to determine whether the Air Force has an effective sustainment strategy for critical spare parts supporting the B-52 aircraft.

### ***Evaluation of Security Controls at Sea Ports in the U.S. European Command Area of Responsibility***

The objective of this evaluation is to determine the extent to which the DoD implemented security controls for multi-modal cargo at selected sea ports of debarkation in the U.S. European Command area of responsibility, in accordance with the Defense Transportation Regulation.

### ***Audit of the Department of Defense's Efforts to Secure Reliable Access to Strategic and Critical Materials***

The objective of this audit is to determine whether the DoD took actions to strengthen the supply chain and secure reliable access to strategic and critical materials in accordance with Federal regulations.

## ONGOING OVERSIGHT PROJECTS

### ***Audit of the Department of Defense's Implementation of Predictive Maintenance Strategies to Support Weapon System Sustainment***

The objective of this audit is to determine whether the DoD is tracking, monitoring, and effectively sharing lessons learned regarding impacts of predictive maintenance on weapon system sustainment.

### ***Audit of the Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers***

The objective of this audit is to determine to what extent the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse shipping containers and include those containers in an accountable property system of record.

### ***Audit of the Reuse of Excess Department of Defense Property***

The objective of this audit is to determine whether the DoD Components reused excess property managed by the Defense Logistics Agency to fill existing needs before initiating new procurements for the same items.

### ***Evaluation of the Department of Defense's Actions to Develop Interoperable Joint Logistics Enterprise Systems and Tools for Demand Forecasting***

The objective of this evaluation is to determine the extent to which the DoD developed interoperable Joint Logistics Enterprise systems and tools for forecasting demand for campaign and contingency planning, as required by Federal law and DoD policy.

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

The objective of this followup audit is to determine whether actions taken by the Army improved the accuracy of the Army's spare parts forecasts, in response to Report No. DODIG-2014-124, "Army Needs to Improve the Reliability of the Spare Parts Forecasts It Submits to the Defense Logistics Agency," September 29, 2014.

### ***Evaluation of Intelligence, Surveillance, and Reconnaissance Sensor Supply Chain Lifetime Purchases***

The objective of this evaluation is to determine whether DoD lifetime buys mitigate security risks to the intelligence, surveillance, and reconnaissance supply chains from foreign ownership, control, and influence over contract suppliers.

### ***Evaluation of the Department of Defense's Transition From a Trusted Foundry Model to a Zero-Trust Model 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.





*Airmen from the 40th Flight Test Squadron, and 85th Test & Evaluation Squadron, deliver the first F-15EX to its new home station, Eglin Air Force Base, Florida, on March 11, 2021. (U.S. Air Force photo)*



## Challenge 5: Increasing Agility in the DoD's Acquisition and Contract Management

Acquisition and contracting are how the DoD develops and buys the products and services needed to effectively perform its mission. DoD spending on contracts is significant, with \$422 billion obligated on contracts for goods and services in FY 2020. Those obligations were more than 59 percent of the DoD's \$714 billion budget in FY 2020. Through the third quarter of FY 2021, the DoD had obligated \$272 billion toward contracts.

Strategic competitors, such as China, aim to outpace the United States in developing and fielding technology, including military weapon systems and other defense capabilities. Efficient and rapid acquisition and astute contract management are vital to building and maintaining the DoD's military and national security advantage and to developing and deploying cutting-edge technologies.

The DoD has attempted to address some of the longstanding challenges by implementing acquisition reforms designed to streamline the acquisition process and Other Transactions to gain access to commercial technologies and nontraditional defense contractors. However, the results of acquisition reforms and using Other Transactions are mixed. Furthermore, using the traditional acquisition process for weapon systems has led to DoD weapon systems having cost overruns, schedule delays, and performance shortfalls. Lastly, the DoD struggles to obtain the data necessary to determine whether it is paying a fair and reasonable price because the DoD has been limited by law and regulation in its ability to obtain that data for commercial and sole-source items.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 16 planned and 17 ongoing oversight projects that relate to increasing agility in DoD's acquisition and contract management.



## PLANNED OVERSIGHT PROJECTS

### ***Audit of 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 Federal and DoD policies to mitigate delays and cost increases.

### ***Audit of the Requirements Development for the MQ-25 Stingray***

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

### ***Audit of Department of Defense Commercial Item Part Pricing***

The objective of this audit is to determine the effects of changes in commercial item regulations on spare parts prices and the ability of DoD components to sustain weapon systems at fair and reasonable prices.

### ***Audit of Department of Defense Technical Data and License Rights to Sustain Systems***

The objective of this audit is to determine whether 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 in accordance with DoD policies.

### ***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 Performance-Based Logistics Contracts for Systems, Subsystems, or Components***

The objective of this audit is to determine whether DoD Component contracting officials developed and awarded performance-based logistics contracts that incentivized contractors to increase performance, increase availability of the weapon system, and reduce overall sustainment cost of systems, subsystems, or components.

### ***Audit of the Acquisition of the Air Force Three-Dimensional Expeditionary Long-Range Radar***

The objective of this audit is to determine whether 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 policies.

### ***Audit of the Army's Integrated Visual Augmentation System***

The objective of this audit is to determine whether Army officials are producing and fielding Integrated Visual Augmentation System units that meet capability requirements.

### ***Audit of European Deterrence Initiative Military Construction Projects***

The objective of this audit is to determine whether DoD Construction Agents assigned to European Deterrence Initiative projects within the U.S. European Command implemented oversight and control mechanisms to ensure that military construction projects met cost, schedule, and performance objectives in accordance with law, DoD policy, and contractual obligations.



### ***Audit of Army Oversight of the Department of Defense Language Interpretation and Translation Enterprise II Contract***

The objective of this audit is to determine whether the Army provided oversight of and appropriately staffed the DoD Language and Interpretation and Translation Enterprise II contract in the U.S. Central Command area of responsibility to ensure the contractors fulfilled requirements.

### ***Followup Audit of the Navy's Oversight and Administration of Base Operating Support Services Contracts in Bahrain***

The objective of this followup audit is to determine whether the Navy implemented DoD OIG recommendations to improve contract oversight and administration, as identified in Report No. DODIG-2018-074, "The U.S. Navy's Oversight and Administration of the Base Support Contracts in Bahrain," February 13, 2018.

### ***Summary Audit of Systemic Weaknesses in the Department of Defense's Oversight of Government-Furnished Property***

The objective of this audit is to identify and summarize systemic weaknesses in the DoD's oversight of Government-Furnished Property.

### ***Audit of Repair and Maintenance Requirements Within Weapon Systems Acquisitions Contracts***

The objective of this audit is to determine whether excessive costs or reductions in readiness have resulted from contractual requirements or technical limitations for major weapon systems that require equipment to be shipped to designated repairers, as compared to equipment that can be repaired onsite by technically trained service members.

### ***Evaluation of Defense Contract Management Agency Preaward Financial Capability Reviews on Prospective Department of Defense Contractors***

The objective of this evaluation is to determine the extent to which the Defense Contract Management Agency performed preaward financial capability reviews on prospective DoD contractors in accordance with the requirements of the Federal Acquisition Regulation, the Defense Federal Acquisition Regulation Supplement, and agency policies and operating procedures.

### ***Evaluation of Department of Defense Contracting Officers' Use of Quick-Closeout Procedures in Class Deviation Authority 2019-0009 to Close Department of Defense Contracts***

The objective of this evaluation is to determine the extent to which DoD contracting officers used the Class Deviation 2019-0009, Contract Quick-Closeout Procedures, in the best interest of the DoD to close DoD contracts.

### ***Evaluation of Navy Contracting Officer Actions on Defense Contract Audit Agency Audit Findings and Recommendations***

The objective of this evaluation is to determine the extent to which Navy contracting officer actions on Defense Contract Audit Agency audit findings complied with the Federal Acquisition Regulation, DoD policies, and Navy policies.

## ONGOING OVERSIGHT PROJECTS

### ***Audit of Department of Defense Other Transactions and the Use of Non-Traditional Contractors***

The objective of this audit is to determine whether DoD contracting officials used non-traditional contractors when awarding Other Transactions in accordance with applicable Federal laws and DoD policies.

### ***Audit of Department of Defense Components' Award and Administration of Cost-Reimbursement Contracts***

The objective of this audit is to determine whether the DoD awarded and administered cost-reimbursement contracts in accordance with Federal and DoD regulation and guidance.

### ***Audit of the Office of Net Assessment's Contracting Administration Procedures***

The objective of this audit is to determine whether the DoD Office of Net Assessments administered contracts in compliance with applicable Federal and DoD policies.

### ***Audit of Sole-Source Depot Maintenance Contracts***

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

### ***Audit of Department of Defense Selection of Middle-Tier Acquisition Rapid Prototyping and Rapid Fielding Programs***

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

### ***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.

### ***Evaluation of Contract Administration and Oversight for Project Maven***

The objective of this evaluation is to determine whether the Army Contracting Command – Aberdeen Proving Ground, Defense Contract Management Agency, and Office of Naval Research followed requirements in the Federal Acquisition Regulation and the Defense Federal Acquisition Regulation Supplement to oversee and administer the six Project Maven contracts and ensure that Project Maven met developmental requirements.

### ***Audit of Oversight of the ENCORE III Information Technology Service Task orders***

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

### ***Audit of the Department of Defense Foreign Military Sales Acquisition Process***

The objective of this audit is to determine whether the DoD managed the acquisition of defense articles and services to meet partner country foreign military sales requirements, and whether the metrics used by the DoD Components maximize the results of the acquisition process.

### ***Audit of Transdigm Group, Inc.'s Business Model and Its Effect on Department of Defense Spare Parts Pricing***

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

### ***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.

### ***Audit of the Defense Ordnance Technology Consortium Award Process***

The objective of this audit, which is being conducted in response to allegations made to the Defense Hotline, is to determine whether Army contracting personnel competed and awarded Other Transaction prototype projects for the Defense Ordnance Technology Consortium in accordance with laws and regulations.

### ***Audit of Army Accountability of Government-Furnished Property Under Base Operations Contracts in Kuwait***

The objective of this audit is to determine whether the Army effectively accounted for Government-Furnished Property provided to the base operations support and security services contractor in Kuwait.

### ***Audit of the Department of Defense Federal Mall Purchases***

The objective of this audit is to determine whether the DoD properly made purchases through Federal Mall in accordance with Federal and DoD policies.

### ***Evaluation of Department of Defense Contracting Officer Actions on Contracts Terminated by the Government***

The objective of this evaluation is to determine the extent to which DoD contracting officers complied with the Federal Acquisition Regulation (FAR), DoD policy, and Agency policy when they settled DoD contractor termination proposals. In addition, we will determine the extent to which DoD contracting officers complied with the FAR, DoD policy, and Agency policy when they settled DoD contractor termination proposals that may have been triggered by the COVID-19 pandemic.

### ***Evaluation of the Military Criminal Investigative Organization Major Procurement Fraud Programs***

The objective of this evaluation is to determine whether Military Criminal Investigative Organization Major Procurement Fraud investigations complied with DoD, Service, and organizational policies.

### ***Audit of Department of Defense 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.





*Soldiers with the Golden Eagles from the 230th Finance Management Support Unit, 4th Special Troops Battalion, conducted a field training exercise in August 2021. (U.S. Army photo)*

## Challenge 6: Improving DoD Financial Management and Budgeting

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 and decision making. With the DoD's budget making up about half of the U.S. Government's discretionary spending and the DoD owning approximately 78 percent (\$3.1 trillion) of the U.S. Government's total assets, the DoD must demonstrate that it is a good steward of taxpayer money. One way the DoD can demonstrate its stewardship is through the preparation of reliable financial statements.

The DoD FY 2020 Annual Performance Report identified the strategic goal of improving the quality of budgetary and financial data. The annual financial statement audits help achieve this goal by determining the reliability of the DoD financial statements and providing transparency on where the DoD spends its resources. During the financial statement audits, the auditors issue notices of findings and recommendations (NFRs) to improve financial and business processes across the DoD. The DoD and its Components have made improvements and taken actions that led to auditors closing NFRs and downgrading material weaknesses to significant deficiencies. However, in FY 2020, the DoD OIG again issued a disclaimer of opinion on the DoD Agency-Wide Basic Financial Statements, meaning that the auditors were unable to obtain sufficient evidence on which to base an audit opinion.

While the goal of achieving an unmodified financial statement audit opinion is a long-term effort, the DoD could realize immediate improvements by implementing more of the recommendations contained in the NFRs. Ineffective information technology system controls and business practices, identified in the NFRs, leave the DoD at risk of continuing to produce financial statements that are unreliable. Additionally, DoD and Component leadership at all levels must reflect the seriousness and importance of continued focus on producing reliable financial statements that help ensure the public's trust in the DoD's stewardship of taxpayer funds. Ultimately, these improvements will aid the DoD in producing more timely and reliable financial statements and result in an unmodified audit opinion (sometimes referred to as a clean opinion) on the DoD financial statements.





To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 39 planned and 34 ongoing oversight projects that relate to improving financial management and budgeting within the DoD.

## PLANNED OVERSIGHT PROJECTS

### ***Oversight of the Audit of the FY 2022 Department of the Air Force General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Air Force General Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Air Force General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Department of the Army General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Army General Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Army General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Department of Defense Medicare-Eligible Retiree Health Care Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Medicare-Eligible Retiree Health Care Fund (MERHCF) for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the MERHCF are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Defense Health Agency Contract Resource Management Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Health Agency Contract Resource Management (DHA-CRM) for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the DHA-CRM are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Military Retirement Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement

audit of the Military Retirement Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Military Retirement Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Attestation of the Agreed-Upon Procedures for Reviewing the FY 2022 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 2022, were reasonable.

### ***Oversight of the 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 the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Air Force's description of the Defense Enterprise Accounting and Management System and support services, and the suitability of the design of the controls to achieve the related control objectives stated in the description.

### ***Oversight of the Audit of the FY 2022 Department of the Air Force Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Air Force Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The objective of the IPA audit is to determine whether the FY 2022 financial statements and related notes for the Air Force Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Marine Corps General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the FY 2022 Marine Corps General Fund and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Marine Corps General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Audit of the Department of Defense's Compliance in FY 2022 With Payment Integrity Information Act Requirements***

The objective of this audit is to determine whether, in FY 2022, the DoD complied with Public Law No. 116-117 "Payment Integrity Information Act of 2019," March 2, 2020.



### ***Audit of the Reliability of the Improper Payment Estimates Reported for the Army Military Pay Program***

The objective of this audit is to determine whether the Defense Finance and Accounting Services accurately identified and reported improper payments for the Army Military Pay program.

### ***Oversight of the Audit of the FY 2022 Defense Health Program Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Health Program for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Defense Health Program are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Statement on Standards for Attestation Engagements No. 18 Examination of the General Fund Enterprise Business System***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Army's description of the General Fund Enterprise Business System and support services, and the suitability of the design of the controls to achieve the related control objectives stated in the description.

### ***Oversight of the Audit of the FY 2022 Defense Information Systems Agency General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Information Systems Agency (DISA) General Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the DISA General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Defense Information Systems Agency Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Information Systems Agency (DISA) Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the DISA Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 U.S. Army Corps of Engineers-Civil Works Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the U.S. Army Corps of

Engineers (USACE) Civil Works for fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the USACE Civil Works are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 U.S. Army Corps of Engineers Sub-Allotted Funds Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the U.S. Army Corps of Engineers (USACE) Sub-Allotted Funds for fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the USACE Sub-Allotted Funds are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 U.S. Transportation Command Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the U.S. Transportation Command Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022

financial statements and related notes for the U.S. Transportation Command Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Department of the Army Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Army Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Army Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit FY 2022 Department of the Navy Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Navy Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related note disclosures for the Navy Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.



### ***Oversight of the Audit of the FY 2022 Defense Logistics Agency General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency (DLA) General Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the DLA General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Defense Logistics Agency Working Capital Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency (DLA) Working Capital Fund for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit is to determine whether the FY 2022 financial statements and related notes for the DLA Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Defense Logistics Agency National Defense Stockpile Transaction Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency National Defense Stockpile (DLA NDS) Transaction Fund

for the fiscal years ending September 30, 2022, and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the DLA NDS Transaction Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the Defense Agencies Initiative***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Defense Logistics Agency's description of the Defense Agencies Initiative and support services and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

### ***Audit of the Department of Defense Agency-Wide Basic Financial Statements for the Fiscal Years Ending September 30, 2022, and September 30, 2021***

The objective of this audit is to determine whether the DoD Agency-Wide Basic Financial Statements as of September 30, 2022, and 2021, taken as a whole, are presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States. In addition, we will determine whether these principles are consistently applied.

### ***Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the Wide Area Workflow System***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Defense Logistics Agency's description of the Wide Area Workflow System and support services and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

### ***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 the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Defense Logistics Agency's description of the Defense Automatic Addressing System and support services, and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

### ***Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the Defense Property Accountability System***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA attestation examination is to issue an opinion on the Defense Logistics Agency's description of the Defense Property Accountability System and support services, and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

### ***Oversight of the Audit of the FY 2022 U.S. Special Operations Command General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the U.S. Special Operations Command General Fund for the fiscal years ending September 30, 2022 and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the U.S. Special Operations Command General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2022 Department of the Navy General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial



statement audit of the Department of the Navy General Fund for the fiscal years ending September 30, 2022 and September 30, 2021, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2022 financial statements and related notes for the Navy General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Audit of the Department of Defense's Internal Controls of Financial Assistance Awards***

The objective of this audit is to determine whether the DoD's internal controls prevented recipients from receiving funding to perform the same work under multiple financial assistance awards.

### ***External Inspection and Evaluation Peer Review of the Department of Interior Office of Inspector General***

The objective of this external inspection and evaluation is to determine whether the Department of Interior OIG inspection and evaluation internal policies and procedures were consistent with covered standards from the Council of the Inspectors General on Integrity and Efficiency Blue Book, and whether selected projects and reports complied with the same covered Blue Book standards and internal policies and procedures.

### ***External Peer Review of the U.S. Special Operations Command Office of Inspector General, Audit Division***

The objective of this external peer review is to determine whether the quality control program for the U.S. Special Operations Command Office of Inspector General, Audit Division, for the period ended December 31, 2021, is 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.

### ***Oversight of the Naval Audit Service External Peer Review***

The objective of this evaluation is to provide oversight of the Air Force Audit Agency's peer review of the Naval Audit Service for the 3-year period ended December 31, 2021.

### ***External Peer Review of the Army Internal Review Program***

The objective of this external peer review is to determine whether the quality control program for the Army Internal Review Program, for the period ended December 31, 2021, is designed to provide reasonable assurance that the policies and procedures related to the system of quality control are suitably designed, operating effectively, and complied with in practice.

### ***External Peer Review of the Defense Logistics Agency Office of Inspector General Audit Organization***

The objective of this external peer review is to determine whether the quality control program for the Defense Logistics Agency Office of Inspector General, for the period ended September 30, 2022 is 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.

### ***Quality Control Review on Single Audit of Advanced Technology International***

The objective of this quality control review is to determine whether the auditors performed the single audit of Advanced Technology

International in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Quality Control Review on Single Audit of the Geneva Foundation***

The objective of this quality control review is to determine whether the auditors performed the single audit of the Geneva Foundation in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Quality Control Review on Single Audit of the United Service Organization, Inc.***

The objective of this quality control review is to determine whether the auditors performed the single audit of United Service Organization in accordance with generally accepted government auditing standards and Federal requirements for single audits.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of the U.S. Northern Command Execution of the Coronavirus Aid, Relief, and Economic Security Act Funding***

The objective of the audit is to determine whether U.S. Northern Command officials used Coronavirus Aid, Relief, and Economic Security Act funding to support the coronavirus disease-2019 (COVID-19) pandemic response and operations in accordance with applicable Federal laws and DoD policies.

### ***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 the independent public accounting firm (IPA) financial statement

audit of the Department of the Air Force General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Air Force General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Department of the Air Force Working Capital Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Air Force Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Health Program General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Defense Health Program General Fund



are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2021 Department of Defense Medicare-Eligible Retiree Health Care Fund Basic Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Medicare-Eligible Retiree Health Care Fund (MERHCF) for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the MERHCF are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Health Agency Contract Resource Management (DHA-CRM) for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DHA-CRM are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Department of the Navy Working Capital Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Navy Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Oversight of the Audit of the FY 2021 Marine Corps General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Marine Corps General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Marine Corps General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency (DLA) General Fund for the fiscal years ending

September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DLA General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency (DLA) Working Capital Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DLA Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Information Systems Agency (DISA) General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DISA General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Department of the Army Working Capital Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Army Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Department of the Army General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Army General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Military Retirement Fund for the fiscal years ending September 30, 2021,

and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Military Retirement Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Logistics Agency National Defense Stockpile (DLA NDS) Transaction Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DLA NDS Transaction Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the U.S. Army Corps of Engineers (USACE) Civil Works for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the USACE Civil

Works are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the U.S. Army Corps of Engineers (USACE) Sub-Allotted Funds for fiscal years ending September 30, 2021, and September 30, 2020, and to determine if the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the USACE Sub-Allotted Funds are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Audit of the Department of Defense Agency-Wide Basic Financial Statements for the FY 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 accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the U.S. Special Operations Command



General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the U.S. Special Operations Command General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the Defense Information Systems Agency (DISA) Working Capital Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the DISA Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 the independent public accounting firm (IPA) financial statement audit of the U.S. Transportation Command Working Capital Fund for fiscal years ending September 30, 2021 and September 30, 2020, and to determine if the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021

financial statements and related notes for the U.S. Transportation Command Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***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 whether the Defense Health Agency is accurately identifying and reporting improper payments as required by the Payment Integrity Information Act of 2019.

### ***Oversight of the Audit of the FY 2021 Department of the Navy General Fund Financial Statements***

The objective of this oversight project is to provide contract oversight of the independent public accounting firm (IPA) financial statement audit of the Department of the Navy General Fund for the fiscal years ending September 30, 2021, and September 30, 2020, and to determine whether the IPA complied with applicable auditing standards. The IPA audit objective is to determine whether the FY 2021 financial statements and related notes for the Navy General Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

### ***Audit of the Combatant Command Execution of Coronavirus Aid, Relief, and Economic Security Act Funding***

The objective of this audit is to determine whether the U.S. Southern Command, U.S. Africa Command, and the U.S. Indo-Pacific Command used Coronavirus Aid, Relief, and Economic Security Act funding to support the COVID-19 pandemic response and operations in accordance with applicable Federal laws and DoD policies.

***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 the Department of the Navy's Controls Over the Federal Employees' Compensation Act Program***

The objective of this audit is to determine whether the Department of the Navy effectively managed the Federal Employees' Compensation Act program, including reducing claimant fraud, waste, or abuse.

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

The objective of this audit is to determine whether the U.S. Army Corps of Engineers' fourth quarter FY 2020 financial and award data submitted for publication on USAspending.gov was compliant with Federal reporting standards.

***Audit of Department of Defense 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.

***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.

***Quality Control Review of the Warren Averett, LLC FY 2019 Single Audit of DEFENSEWERX, Inc.***

The objective of this quality control review is to determine whether Warren Averett, LLC performed the FY 2019 single audit of DEFENSEWERX, Inc. in accordance with auditing standards and Federal requirements.

***Quality Control Review on the FY 2020 Single Audit of Battelle Memorial Institute***

The objective of this quality control review is to determine whether the independent public accounting firm (IPA) performed the FY 2020 single audit of Battelle Memorial Institute in accordance with generally accepted government auditing standards and Federal requirements for single audits.

***External Peer Review of the Defense Commissary Agency Office of Internal Audit***

The objective of this peer review is to determine whether the quality control program for the Defense Commissary Agency Office of Internal Audit, for the period ending January 31, 2021, is 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 National Guard Bureau Internal Review Office***

The objective of this external peer review evaluation is to determine, for the 3-year period ended February 28, 2021, whether the quality control system for the National Guard Bureau Internal Review Office was designed to provide reasonable assurance that the policies and procedures related to the system of quality control are suitably designed, operating effectively, and complied with in practice.

***External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General***

The objective of this external peer review is to determine whether the quality control program for the Defense Contract Management Agency Office of Internal Audit and Inspector General, for the period ended May 31, 2021, is 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.





*An Air Force Staff Sergeant, with the 821st Contingency Response Squadron at Travis Air Force Base, California, prepares to unload over 57,000 bottles of water, at Joint Base San Antonio-Kelly Field, Texas, to support the emergency response to Winter Storm Uri on February 21, 2021. (U.S. Air Force photo)*



## Challenge 7: Building Resiliency to Environmental Stresses

Environmental stresses, such as climate change, extreme weather events, and other environmental hazards, have a direct impact on the DoD's operational plans, readiness, infrastructure, and budget. Many of these stresses are difficult to forecast, though, which presents unique risks and challenges to the DoD. Climate change, in particular, continues to impact infrastructure, military readiness, and resources, which is why the DoD has identified climate change as a critical national security threat and a threat multiplier. In a January 2021 statement, the Secretary of Defense concluded, "There is little about what the Department does to defend the American people that is not affected by climate change. It is a national security issue, and we must treat it as such."<sup>1</sup>

The DoD began several enterprise-level initiatives to prioritize and incorporate climate change considerations into DoD infrastructure planning and risk analyses. In March 2021, the Secretary of Defense established the DoD Climate Working Group to track the implementation of DoD actions to address climate change, including efforts to increase the resilience of DoD installations to extreme weather events. And in April 2021, the DoD also announced a plan to complete climate exposure assessments on all major U.S. and overseas installations using the DoD Climate Assessment Tool. Although the DoD has recognized the potential impacts of climate change on its operations and installations, specific actions to fortify DoD structures and improve energy resiliency remain unaccomplished.

The DoD must incorporate climate hazards, environmental stresses, and energy considerations into its infrastructure and operational planning to reduce the risk to DoD installations, missions, and operations worldwide. Furthermore, the DoD has a responsibility to protect the land, air, and water resources that it owns and in which it operates. The challenge for the DoD is ensuring that Service members can perform needed training and operations while still being good stewards of environmental resources and native plant and animal species.

<sup>1</sup> DoD, "Secretary of Defense Statement on Tackling the Climate Crisis at Home and Abroad," January 27, 2021.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has four planned and two ongoing oversight projects that relate to building resiliency against environmental stresses.

## PLANNED OVERSIGHT PROJECTS

### ***Audit of Environmental Threats to Navy Shipyards***

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

### ***Audit of Department of Defense Oversight of Energy Contracts***

The objective of this audit is to determine whether DoD contracting officials assigned qualified contracting personnel to perform oversight of energy contracts in accordance with Federal and DoD policies.

### ***Audit of Energy Resilience in Emergency Preparedness Plans***

The objective of this audit is to determine whether installation officials tested, updated, and practiced the energy resilience section of their installation emergency preparedness plans and modified the plans as appropriate.

### ***Audit of Infrastructure Resiliency at Military Installations in Southern California to Mitigate the Effects of Natural Disasters***

The objective of this audit is to determine whether the military installations included risks and threats to military installation

resilience that existed at the time the master plan was developed and those risks and threats that are projected for the future, including from extreme weather events, mean sea level fluctuation, wildfires, flooding, and other changes in environmental conditions. We will also determine whether military installations in southern California implemented infrastructure improvements to mitigate potential damage caused by natural disasters.

## ONGOING OVERSIGHT PROJECTS

### ***Evaluation of the Department of Defense's Efforts to Address the Climate Resilience of U.S. Military Installations in the Arctic and Sub-Arctic***

The objective of this evaluation is to determine the extent to which the DoD has addressed the climate resilience of U.S. military installations in the Arctic and sub-Arctic.

### ***Audit of Defense Critical Infrastructure Improvements at Military Installations in the Southeastern Continental United States to Mitigate the Effects of Extreme Weather Events***

The objective of this audit is to determine whether military installations in the southeastern Continental United States assessed the potential for extreme weather events and identified improvements needed to mitigate potential damage to Defense Critical Infrastructure.





An Oklahoma Army National Guard Soldier gives a family emergency supplies at a distribution site in Donaldsonville, Louisiana, on September 4, 2021.

Source: Oklahoma National Guard.





*A member of team Homestead receives the coronavirus disease-2019 (COVID-19) vaccine at a vaccination event during the August Unit Training Assembly at Homestead Air Reserve Base, Florida, on August 7, 2021. (U.S. Air Force photo)*



## Challenge 8: Protecting the Health and Wellness of Service Members and Their Families

Protecting the health and wellness of Service members and their families is critical for the DoD to maintain a ready force that can meet the demands of its assigned missions. In the Secretary of Defense's written statement ahead of his January 2021 confirmation hearing, he stated, "Nothing is more important than the health and well-being of our people and their families." Despite recognizing the importance of the health and wellness of Service members and their families, the DoD faces key challenges in this area.

The military medical departments continue to face challenges in maintaining a medically ready operational force at sufficient Manning levels, as well as ensuring that medical personnel receive sufficient training and experience to meet DoD requirements. With the coronavirus disease-2019 (COVID-19) pandemic in its second year, a resurgence in cases could strain the ability of the Military Health System to deliver mission-essential health care services.

Behavioral health conditions, such as substance use disorders and suicide-related behaviors, and access to inpatient and outpatient health care to treat those conditions, remain key health and safety issues for Service members and their families. In addition, the treatment of victims of sexual assault also remains a persistent and serious challenge. The DoD must provide victims of sexual assault with the appropriate care and support. Finally, military housing conditions continue to present serious concerns for the health and safety of DoD personnel and their families. Oversight work by the DoD OIG and Government Accountability Office identified problems with the quality, management, and safety of military housing. However, the DoD has significant work remaining to address military housing problems.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has 9 planned and 14 ongoing oversight projects that relate to protecting the health and wellness of Service members and their families.



## PLANNED OVERSIGHT PROJECTS

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

The objective of this audit is to determine whether the Military Departments classified and reported service members' individual medical readiness in accordance with DoD policies.

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

The objective of this audit is to determine whether program and contracting personnel from the Defense Health Agency effectively monitored contractor performance during the implementation of the Military Health System-GENESIS contract in accordance with Federal and DoD regulations and guidance.

### ***Evaluation of the Department of Defense's Health, Safety, and Environmental Hazard Identification and Remediation Oversight Reform in Military Housing***

The objective of this evaluation is to determine the extent of the DoD's compliance with military housing oversight requirements related to health, safety, and environmental hazard identification and remediation in the FY 2020 National Defense Authorization Act.

### ***Audit of Department of Defense Medical Care for Victims of Sexual Assault***

The objective of this audit is to determine whether the DoD provided adequate medical care to victims of sexual assault at selected medical treatment facilities, in accordance with applicable laws and guidance.

### ***Audit of Department of Defense Use of the Government Purchase Card in Support of the Coronavirus Disease-2019 Pandemic Response***

The objective of this audit is to determine if the DoD's Government Purchase Card cardholders made and documented purchases in support of the coronavirus disease-2019 (COVID-19) pandemic in accordance with Federal and DoD policies.

### ***Evaluation of the Military Criminal Investigative Organizations' Adult Sexual Assault Investigations***

The objective of this evaluation is to determine the extent to which the Military Criminal Investigative Organizations respond to and investigate allegations of sexual assault as required by DoD, Service, and agency policies.

### ***Evaluation of the Military Criminal Investigative Organizations' Confidential Source Programs***

The objective of this evaluation is to determine whether the Military Criminal Investigative Organizations effectively leverage confidential source assets to proactively identify criminal activity and resolve criminal allegations in accordance with DoD, Military Service, and agency policies.

### ***Evaluation of the Military Health System's Progress in the Transition of Operations to the Defense Health Agency***

The objective of this evaluation is to evaluate the Defense Health Agency's progress in transitioning the Military Health System's health care, administrative functions, and personnel in relation to congressional, DoD, and agency milestones.

### ***Evaluation of the Department of Defense's Use of Civilian and Veterans Affairs Partnerships to Meet Medical Provider Readiness Requirements***

The objective of this evaluation is to determine the extent to which the Defense Health Agency and Military Departments have identified and established alternative training and clinical practice sites or partnerships with civilian or Veterans Affairs medical systems to meet Military Department established clinical readiness requirements, in accordance with DoD policy.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of TRICARE Ambulance Transportation Reimbursements***

The objective of this audit is to determine whether payments to providers for ambulance transports complied with TRICARE reimbursement requirements.

### ***Audit of Substance Abuse (Alcohol) Program Screening and Treatment***

The objective of this audit is to determine whether the Defense Health Agency and the Military Departments are effectively screening and providing access to care for treatment of alcohol abuse according to DoD guidance.

### ***Audit of Medical Conditions of Residents in Privatized Military Housing***

The objective of this audit is to determine whether, or to what extent, medical conditions of occupants are associated with unsafe or unhealthy privatized military housing units.

### ***Audit of the Reliability of the Department of Defense's Coronavirus Disease-2019 Patient Health Data***

The objective of this audit is to determine the extent to which the DoD can rely on its coronavirus disease-2019 (COVID-19) patient health data to make public health and clinical care decisions.

### ***Audit of the Department of Defense's Exceptional Family Member Program in the U.S. Indo-Pacific Command***

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 special needs assignment coordination and family support services through the Exceptional Family Member Program at overseas military installations within the U.S. Indo-Pacific Command area of responsibility in accordance with laws and DoD regulations.

### ***Evaluation of the Department of Defense's Implementation of Suicide Prevention Resources 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.

### ***Evaluation of Combatant Command Communication Challenges with Foreign Nation Partners During the Coronavirus Disease-2019 Pandemic***

The objective of this evaluation is to determine how 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 mitigated communication challenges with partner nations during the coronavirus disease-2019 (COVID-19) pandemic, documented those mitigation strategies, and

considered whether these strategies should be employed in future operations where personal interaction is difficult.

### ***Evaluation of Department of Defense Military Medical Treatment Facility Challenges during the Coronavirus Disease–2019 Pandemic for FY 2021***

The objective of this evaluation is to determine the challenges, concerns, and needs encountered by medical personnel working at DoD Military Medical Treatment Facilities during the coronavirus disease–2019 pandemic.

### ***Evaluation of the Department of Defense and Service Identification and Screening of Service Members With Traumatic Brain Injuries***

The objective of this evaluation is to determine the extent to which the Defense Health Agency and the Military Service medical departments implemented policies and procedures, and provided oversight, to ensure that Service members who sustained traumatic brain injuries were identified and screened to determine their appropriate level of care.

### ***Evaluation of the Department of Defense’s Reform of Privatized Military Housing Oversight Related to Health, Safety, and Environmental Hazards***

The objective of this evaluation is to determine the extent of the DoD’s compliance with privatized military housing oversight requirements related to health, safety, and environmental hazards in the FY 2020 National Defense Authorization Act.

### ***Followup Audit of the Department of Defense’s Implementation of Recommendations on Screening and Access Controls for General Public Tenants Leasing Housing on Military Installations***

The objective of this followup audit is to determine whether the actions taken by the Military Departments in response to Report No. DODIG-2019-061, “Audit of the DoD’s Implementation of Recommendations on Screening and Access Controls for General Public Tenants Leasing Housing on Military Installations,” March 17, 2019, improved controls over the Military Housing Privatization Initiative screening and access-related procedures for general public tenants.

### ***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.

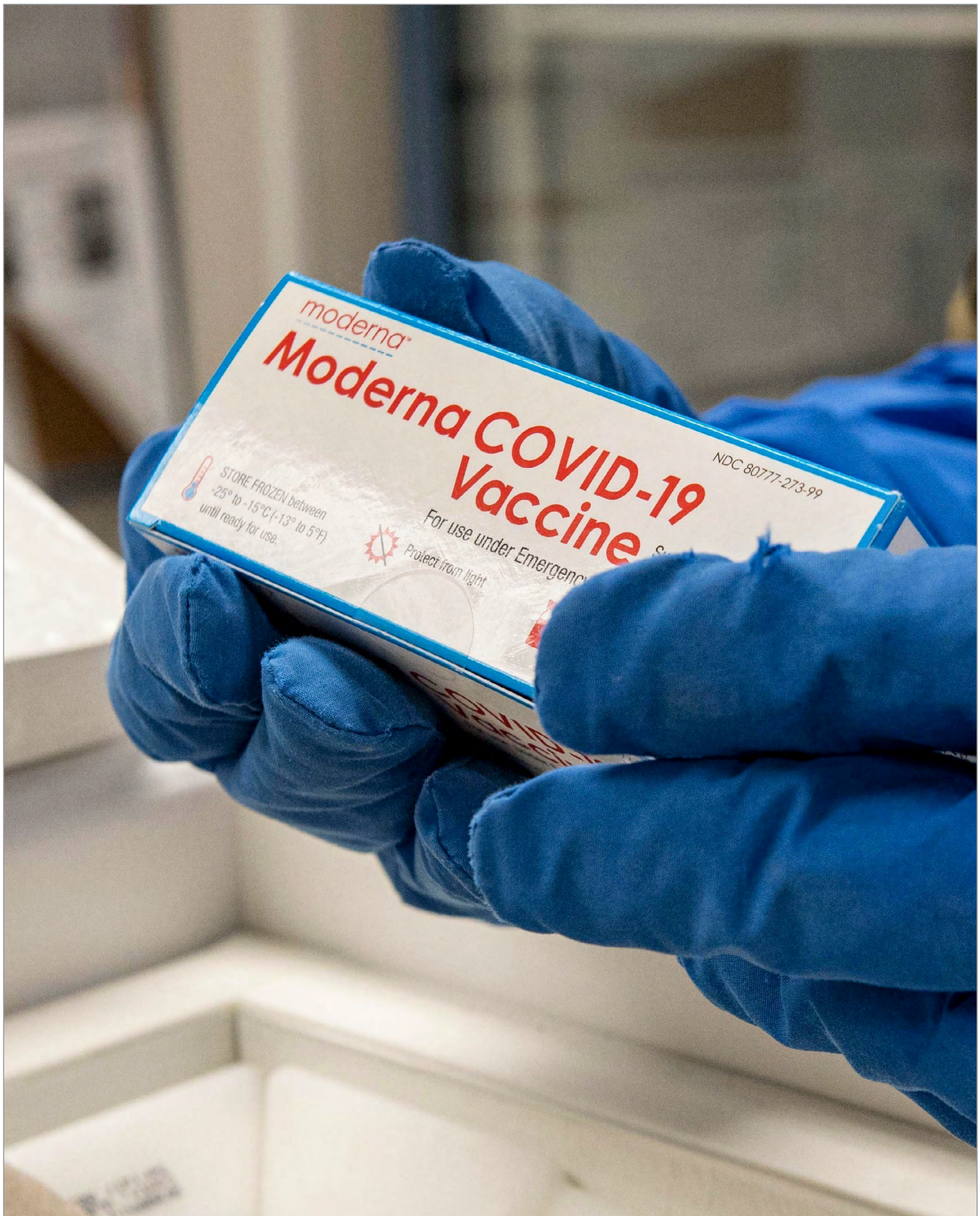
### ***Joint Audit of Department of Defense and Department of Veterans Affairs Efforts to Achieve Electronic Health Record Interoperability***

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

### ***Audit of Department of Defense Implementation of the Department of Defense Coronavirus Disease–2019 Vaccine Distribution Plan***

The objective of this audit is to determine whether DoD officials effectively distributed and administered coronavirus disease-2019 (COVID-19) vaccines to DoD’s workforce in accordance with DoD guidance.





An Airman with the 374th Medical Group holds a box of Moderna coronavirus disease-2019 (COVID-19) vaccines on Yokota Air Base, Japan, on December 26, 2020.

Source: The Air Force.





*An Airman 1st Class, an engineering technician with 718th Civil Engineer Squadron, Execution Support, levels a Trimble S6 at Kadena Air Base, Japan, on June 9, 2021. (U.S. Air Force photo)*



## Challenge 9: Recruiting and Retaining a Modern Workforce

The DoD is the Nation's largest employer, with more than 1.3 million active duty Service members, approximately 800,000 Reserve and National Guard Service members, and more than 700,000 civilian employees. As threats change and technology evolves, the DoD must have an agile, modern workforce with the skills and abilities to effectively operate in a knowledge-based environment and take advantage of emerging technologies, while continuing to support traditional mission requirements. A dedicated, highly skilled, and diverse workforce is essential to the readiness of the DoD.

The evolving global security environment, emerging technologies, and expanding cyberspace and space domains illustrate the dynamic threats facing the United States. To address these threats, the DoD requires more personnel with science, technology, engineering, and math skills. The DoD also continues to face challenges in recruiting and retaining top-tier cyber talent. DoD Cyber recruitment and retention initiatives are meant to narrow the skills gap, but they may not be enough to keep pace with the demand for cyber professionals.

A diverse and inclusive civilian and military workforce enables the DoD to benefit from a diversity of backgrounds, thoughts, and experiences. However, data from the DoD's Office of Diversity, Equity, and Inclusion and the U.S. Census Bureau shows racial, ethnic, and gender disparity across the DoD's workforce. The DoD must continually evaluate its policies, procedures, and actions to demonstrate a commitment to a diverse, inclusive workforce.

With the largest workforce in the United States, the DoD is in a unique position to lead the U.S. Government in recruiting and retaining a highly skilled workforce capable of addressing the dynamic threat environment the DoD faces. The DoD should continue to take steps to ensure that it has the right human capital resources in the right places at the right time to provide for the Nation's defense.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has one planned and two ongoing oversight projects that relate to recruiting and retaining a modern workforce.



## PLANNED OVERSIGHT PROJECTS

### ***Audit of the Department of Defense's Management of Science, Technology, Engineering, and Mathematics Education Programs***

The objective of this audit is to determine the extent to which the DoD developed measurable performance metrics, conducted evaluations, and reported on operations and results of DoD-funded Science, Technology, Engineering, and Mathematics education programs.

## ONGOING OVERSIGHT PROJECTS

### ***Audit of the Department of Defense'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 Accuracy and Reliability of the Defense Enrollment Eligibility Reporting System Data***

The objective of this audit is to determine the accuracy and reliability of the Defense Enrollment Eligibility Reporting System data that the DoD uses to make personnel and DoD workforce-related decisions.



An Airman assigned to the 34th Fighter Generation Squadron cleans an F-35A Lightning II fighter jet at Nellis Air Force Base, Nevada, on February 3, 2021.

Source: The Air Force.





*A Marine Corps officer candidate recites the Oath of Office, completing Officer Candidates School on Marine Corps Base Quantico, Virginia, on August 14, 2021. (U.S. Marine Corps photo)*

## Challenge 10: Preserving Trust and Confidence in the DoD

The DoD faces a threat to the trust and confidence of the public and its personnel related, in part, to the DoD's response to several critical issues highlighted by events in the last few years. The sexual harassment and death of Army Specialist Vanessa Guillen at Fort Hood, Texas, focused renewed attention on the DoD's struggle to prevent sexual harassment and sexual assault. The demonstrations and civil unrest in 2020 to bring awareness to racism and discrimination, focused attention on diversity and disparate treatment within the DoD. Finally, the protest and rioting at the U.S. Capitol campus on January 6, 2021, focused attention on what constitutes extremism and when it should be reported and investigated.

The DoD has a responsibility to prevent and respond to sexual harassment and sexual assault within its workforce, and has worked to address these serious issues; however, sexual harassment and sexual assault continue to be underreported.<sup>2</sup> Addressing the prevalence of sexual harassment and sexual assault is critical for the DoD because of their effects on individuals and the readiness of the Total Force. Additionally, the existence of racial and ethnic disparities for both military and civilian personnel remains a critical issue for the DoD. While Federal law prohibits discrimination, structural inequality and policies that foster unfairness are catalysts for disparate treatment and remain a systemic challenge for the DoD.

Regarding the issue of extremism, the DoD is aware of few incidents in which military members were involved with extremist organizations and activities, with only 45 incidents being tracked by the DoD as of January 2020. However, the full scope of the potential problem is unknown. The presence of even a few extremists in the military poses a national security concern not only because of Service members' warfighting training and education, but also because of the reputational risk to the DoD from Service member involvement in high-profile incidents.

<sup>2</sup> Report No. GAO-21-113, "Sexual Harassment and Assault – Guidance Needed to Ensure Consistent Tracking, Response, and Training for DoD Civilians," February 9, 2021.



To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG has four planned and seven ongoing oversight projects that relate to preserving trust and confidence in the DoD.

## PLANNED OVERSIGHT PROJECTS

### ***Evaluation of the Management and Oversight of Undercover Operations by Military Criminal Investigative Organizations***

The objective of this evaluation is to determine whether the Military Criminal Investigative Organizations (MCIO) undercover operations have policies to ensure undercover operations are safely employed to obtain evidence and information in criminal investigations; whether undercover agents and undercover teams are recruited, trained, and certified for undercover operations; and whether the MCIOs have oversight to ensure that undercover operations are effective and comply with Military Service and MCIO policy.

### ***Audit of the Military Entrance Processing Stations Efforts to Identify and Prevent Supremacist, Extremist, or Criminal Gang Members Prior to Selection Into the Military Services***

The objective of the audit is to determine whether officials for the Military Entrance Processing Stations implemented policies and procedures that identify and prevent applicants with supremacist, extremist, or criminal gang member ideologies from being selected into the Military Services.

### ***Evaluation of the Air Force Office of Special Investigations Internal Control Systems for Criminal Investigations and Supporting Programs***

The objective of this evaluation is to determine the extent to which the Air Force Office of Special Investigations is complying with the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Investigations, the Inspector General Act of 1978, agency and Service regulations, and internal policies and procedures.

### ***Evaluation of the Department of Defense Voting Assistance Program for Calendar Year 2021***

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.

## ONGOING OVERSIGHT PROJECTS

### ***Audit of Department of Defense Compliance with Whistleblower Protection Requirements***

The objective of this audit is to determine whether DoD contracting officials are including required whistleblower clauses in contracts and ensuring that DoD contractors and subcontractors comply with the requirement to inform employees, in writing, of their whistleblower rights and remedies, as required by public law.

### ***Audit of Military Service Diversity and Inclusion Corrective Actions***

The objective of this audit is to determine to what extent the Military Services implemented Diversity and Inclusion immediate actions approved by the Secretary of Defense and agreed to by the Military Services in 2020.

### ***Evaluation of the Department of Defense's Implementation of the Military Leadership Diversity Commission's Recommendations and DoD's Diversity and Inclusion Strategic Plan***

The objective of this evaluation is to determine the extent to which DoD implemented the objectives, strategic actions, and initiatives from the Military Leadership Diversity Commission's 2011 Final Report, "From Representation to Inclusion: Diversity Leadership for the 21st-Century Military," and the "Department of Defense Diversity and Inclusion Strategic Plan, 2012-2017."

### ***Evaluation of Department of Defense Efforts to Develop and Implement Policy and Procedures Addressing Ideological Extremism Within the U.S. Armed Forces***

The objective of this evaluation is to determine the extent to which the DoD and the Services have implemented policy and procedures to prohibit active advocacy and active participation related to supremacist, extremist, or criminal gang doctrine, ideology, or causes, by active-duty military personnel, as required by DoD policy.

### ***Evaluation of Department of Defense Law Enforcement Organizations' Response to Active Shooter Incidents***

The objective of this evaluation is to determine whether the DoD and its law enforcement organizations established active shooter incident policies, plans and training in accordance with DoD and Service guidance.

### ***Systems Review of the U.S. Army Criminal Investigation Division's Internal Control Systems for Criminal Investigations and Supporting Programs***

The objective of this evaluation is to determine whether U.S. Army Criminal Investigation Division (USACID) internal controls and inspections are suitably designed and operating to provide reasonable assurance that appropriate investigative standards are met; whether support programs provide efficient and effective support to criminal investigations; and whether USACID personnel respond to and investigate allegations of criminal incidents, as required by DoD and Service policies.

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

The objective of this evaluation is to determine whether the DoD Special Victim Investigation and Prosecution services, provided by the DoD and Service organizations in response to incidents of covered special victim offenses, comply with Federal law and DoD policies.





## **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/>.*

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