



INSPECTOR GENERAL

U.S. Department of Defense

FISCAL YEAR 2023

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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January 20, 2023

I am pleased to present the FY 2023 Oversight Plan for the Department of Defense Office of Inspector General (DoD OIG). In this Oversight Plan, you will find information on ongoing and planned oversight projects that align with the FY 2023 Top DoD Management Challenges. The projects in our oversight plan are designed to help us fulfill our mission to detect and deter waste, fraud, and abuse in DoD programs and operations; promote the economy, efficiency, and effectiveness of the DoD; and help ensure ethical conduct throughout the DoD.

We chose the audits and evaluations for our annual oversight plan by considering risks to DoD performance and management, prior oversight work, work done by other oversight agencies, and input from Congress and DoD senior leaders. In addition to the planned and ongoing oversight work outlined in this document, the DoD OIG conducts other oversight activities such as statutory and regulatory responsibilities for criminal investigations, the DoD Hotline, senior official misconduct and whistleblower reprisal investigations, fraud awareness and whistleblower reprisal protection education, DoD policy development, the DoD Subpoena Program, and the Contractor Disclosure Program.

We aligned planned and ongoing projects with the eight challenges identified in FY 2023 Top DoD Management Challenges:

1. Building Enduring Advantages for Strategic Competition
2. Strengthening Cyberspace Operations and Securing Systems, Networks, and Data
3. Maintaining Superiority Through a Resilient Defense Industrial Base
4. Improving Financial Management and Budgeting
5. Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment
6. Protecting the Health and Wellness of Service Members and Their Families
7. Recruiting and Retaining a Diverse Workforce
8. Accelerating the Transformation to a Data-Centric Organization

Historically, the DoD OIG issues approximately 130 audit and evaluation reports each fiscal year. As detailed in this plan, the DoD OIG has 99 ongoing oversight projects and has identified 108 potential projects for FY 2023. Of these projects, 45 are Congressional requests or statutory requirements. The remaining projects are discretionary in nature and, therefore, dependent on available personnel and resources. We will continuously evaluate our oversight priorities and may modify the plan to ensure our work remains as impactful as possible in promoting positive change at this critically important Department.

Robert P. Storch
Inspector General



A Marine Corps AH-1Z Viper helicopter takes off from the USS Kearsarge during a live-fire exercise over the Atlantic Ocean. (U.S. Navy photo)



Oversight Plan

FISCAL YEAR 2023

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Sailors with Naval Beach Unit Seven rehearse for an amphibious landing in Zambales, Philippines. (U.S. Marine Corps photo)

Introduction

The Top DoD Management Challenges provide a framework for the oversight plan. Prepared annually, the management challenges are the DoD OIG's independent assessment of near-term risks and vulnerabilities confronting the DoD. In developing the management challenges and oversight projects, we considered:

- internal research and previous DoD OIG oversight work;
- input from DoD senior leaders;
- key strategic documents, such as the National Security Strategy, the National Defense Strategy, and the DoD's FY 2023 President's Budget Request;
- products issued by other oversight organizations, such as the Government Accountability Office and Military Service Inspectors General;
- congressional hearings, legislation, and feedback from members of Congress; and
- issues identified by research institutes and the media.

We organize the oversight plan by challenge area, with each chapter containing a brief description of the challenge, followed by a listing of the planned and ongoing oversight projects aligned to it. Planned projects represent work we intend to undertake in FY 2023. Ongoing projects represent work initiated in prior fiscal years. The distribution by challenge area of planned and ongoing projects is depicted in Figures 1 and 2, respectively.



Figure 1. FY 2023 Planned Oversight Projects

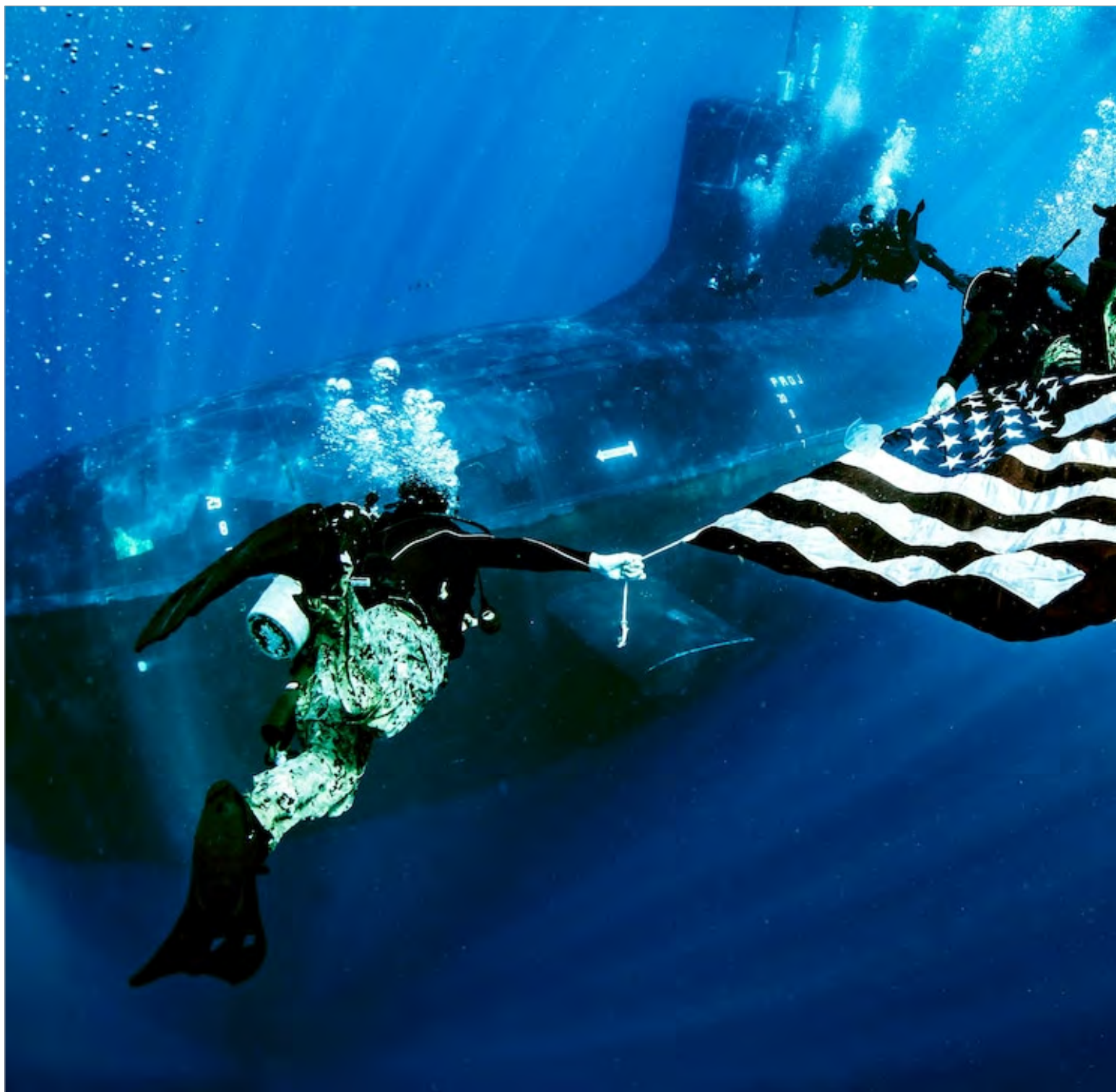


Figure 2. Oversight Projects Initiated in Prior Fiscal Years



The oversight plan is a living document. The DoD OIG is regularly asked to perform unanticipated oversight work based on changing demands, including stakeholder requests, DoD Hotline complaints, new statutory requirements, and emergent issues, such as the crisis in Ukraine. For high priority topics requiring extensive oversight, such as DoD support to Ukraine and the CARES Act funding, we may develop stand-alone oversight plans in addition to this annual plan. We continually assess our planned projects and DoD priorities, and revise our plans to ensure our oversight is relevant, impactful, and timely.





Sailors assigned to Naval Special Warfare Group 8 display the flag while performing dive operations from a fast attack submarine in the Atlantic Ocean. (U.S. Navy photo)



Challenge 1: Building Enduring Advantages for Strategic Competition

The 2022 National Security Strategy (NSS) identifies the People's Republic of China (PRC) as the most serious challenge to U.S. national security. With its coercive and increasingly aggressive efforts to refashion the Indo-Pacific region to suit its interests and the rapid modernization of its military, the PRC has become a significant pacing threat to the United States. Although the PRC represents a bigger challenge to the DoD, recent events have underscored the acute threat posed by Russia to the United States and our allies. Russia's war of aggression against Ukraine not only threatens the regional security order in Europe, but also represents a global source of disruption and instability.

Accordingly, the National Defense Strategy details the DoD's path toward implementing the NSS, by using integrated deterrence and campaigning to secure and maintain military advantages over our competitors. Integrated deterrence requires the alignment of policies, investments, and activities throughout the DoD, along with U.S. Government and allied counterparts, to advance vital U.S. national interests. This deterrence posture is strengthened by campaigning—the conduct of military activities that alter conditions to the benefit of the United States and our allies, while limiting and disrupting competitor activities that endanger vital national interests.

To build enduring advantages for strategic competition, the DoD must strengthen the development and management of its military capabilities, including supporting allies and partners; investing in and rapidly fielding new technologies, especially those necessary to establish advantage in the space domain; and modernizing missile and nuclear deterrent platforms. To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as controls over DoD-provided equipment and training for the Ukrainian Armed Forces as well as replenishment of weapons stockpiles provided to Ukraine; development and fielding of hypersonic and ballistic weapon systems; military readiness and operational planning; and implementation of deterrence initiatives.

The DoD OIG has 21 planned and 19 ongoing oversight projects aligned to this management challenge.

PLANNED OVERSIGHT PROJECTS

EVALUATION OF THE B-21 RAIDER LONG RANGE STRIKE BOMBER PROGRAM TECHNOLOGY MATURITY

The objective of this project is to determine whether the critical technologies used on the Air Force's B-21 Long Range Strike Bomber program were mature enough to support entry into the engineering and manufacturing development phase of the acquisition process.

EVALUATION OF INTELLIGENCE SUPPORT, COMMUNICATION, AND INFORMATION SHARING ACROSS THE HYPERSONIC COMMUNITY ON ADVERSARY HYPERSONIC WEAPON SYSTEMS

The objective of this project is to determine whether the Defense Intelligence Enterprise effectively coordinated, communicated, and shared intelligence on adversary hypersonic weapons within the defense intelligence community.

EVALUATION OF SECURITY CONTROLS FOR DEFENSE ITEMS TRANSFERRED TO UKRAINE WITHIN THE U.S. EUROPEAN COMMAND AREA OF RESPONSIBILITY

The objective of this project is to determine whether the DoD effectively implemented security controls for defense items transferred to Ukraine within the U.S. European Command area of operations, in accordance with the Defense Transportation Regulation and DoD instructions.

AUDIT OF EUROPEAN DETERRENCE INITIATIVE MILITARY CONSTRUCTION PROJECTS

The objective of this project is to determine whether military construction projects funded through the European Defense Initiative supported the DoD's strategic objectives and assisted U.S. allies in countering Russian aggression.

EVALUATION OF THE DOD'S ABILITY TO CONDUCT JOINT LOGISTICS OVER THE SHORE IN THE U.S. INDO-PACIFIC COMMAND AREA OF RESPONSIBILITY

The objective of this project is to determine whether the DoD possessed sufficient capabilities to conduct Joint Logistics Over the Shore missions identified in U.S. Indo-Pacific Command operational and contingency plans.

JOINT EVALUATION OF THE DOD FOREIGN MATERIEL PROGRAM

The objective of this joint project with the Defense Intelligence Agency OIG is to determine whether the Defense Intelligence Enterprise implemented the DoD Foreign Materiel Program in accordance with DoD policies.

EVALUATION OF THE DOD'S SEALIFT CAPABILITIES SUPPORTING THE U.S. INDO-PACIFIC COMMAND IN A CONTESTED ENVIRONMENT

The objective of this project is to determine whether the DoD improved sealift protection and minimized risk to personnel and equipment transiting through the contested mobility environment of the U.S. Indo-Pacific Command area of responsibility.

EVALUATION OF ARMY PREPOSITIONED EQUIPMENT-AFLOAT IN SUPPORT OF WORLDWIDE COMBATANT COMMAND REQUIREMENTS

The objective of this project is to determine whether the Army maintained the readiness of its prepositioned equipment-afloat to support combatant commands' worldwide training and operational requirements.

EVALUATION OF ARMY PREPOSITIONED EQUIPMENT IN SUPPORT OF THE U.S. INDO-PACIFIC COMMAND

The objective of this project is to determine whether the Army maintained the readiness of its prepositioned equipment in northeast Asia to support readiness exercises and future deployments in the U.S. Indo-Pacific Command area of responsibility.

AUDIT OF INDIVIDUAL PREPAREDNESS TO CONDUCT EXTREME COLD WEATHER OPERATIONS

The objective of this project is to determine whether Army and Marine Corps units were properly equipped and trained to safely operate in extreme cold weather conditions in the Arctic region.

EVALUATION OF COMBATANT COMMAND MILITARY DECEPTION PLANNING

The objective of this project is to determine whether the combatant commands effectively conducted military deception operational planning in accordance with Joint Publication 3-13.4.

AUDIT OF DOD TRAINING OF UKRAINIAN ARMED FORCES

The objective of this project is to determine whether the DoD effectively trained the Ukrainian Armed Forces to operate and maintain U.S.-provided defense articles transferred under the Presidential Drawdown Authority.

AUDIT OF THE READINESS OF MILITARY UNITS PROVIDING DEFENSE ARTICLES TO UKRAINE

The objective of this project is to determine whether DoD units that provided weapon systems, munitions, and equipment to Ukraine under the Presidential Drawdown Authority accurately reported their readiness status in the Service-level Readiness Reporting System or the Defense Readiness Reporting System.

EVALUATION OF PROJECT MAVEN'S TRANSITION TO THE NATIONAL GEOSPATIAL INTELLIGENCE AGENCY

The objective of this project is to determine whether the National Geospatial Intelligence Agency established the internal controls necessary to assume operational control of the Algorithmic Warfare Cross-Functional Team (Project Maven) from the Office of the Under Secretary of Defense for Intelligence and Security.

AUDIT OF THE U.S. INDO-PACIFIC COMMAND'S EFFORTS TO IMPLEMENT THE PACIFIC DETERRENCE INITIATIVE

The objective of this project is to determine whether the U.S. Indo-Pacific Command's current and planned efforts related to the Pacific

Defense Initiative align with the prioritized activities specified in Section 1251 of the National Defense Authorization Act for FY 2021.

AUDIT OF THE DOD'S IMPLEMENTATION OF THE MISSION PARTNER ENVIRONMENT FRAMEWORK

The objective of this project is to determine whether the DoD implemented a common set of standards, protocols, and interfaces to share data, information, and information technology services to support Joint Force operations with U.S. allies in accordance with the Mission Partner Environment capability framework.

EVALUATION OF THE HYPERSONIC AND BALLISTIC TRACKING SPACE SENSOR PROGRAM OFFICE'S ABILITY TO MEET DEVELOPMENT AND FIELDING MILESTONES

The objective of this project is to determine whether the Missile Defense Agency's Hypersonic and Ballistic Tracking Space Sensor program office met its timelines and milestones for constellation development and fielding, and effectively coordinated with the Space Development Agency and the U.S. Space Force, which will operate the system.

EVALUATION OF SUSTAINING ENGINEERING ACTIONS FOR THE AIR FORCE'S UPGRADED EARLY WARNING RADAR SYSTEM

The objective of this project is to determine whether the Air Force 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.

EVALUATION OF ARMY ARMORED BRIGADE COMBAT TEAM READINESS

The objective of this project is to identify challenges affecting the readiness of Army Armored Brigade Combat Teams in managing personnel, equipment, and training requirements.

FOLLOWUP ON A CLASSIFIED REPORT

The objective of this project is to follow up on a previously issued classified report and determine whether the actions taken by the program office were sufficient to close open recommendations.

EVALUATION OF A CLASSIFIED DOD PROGRAM

The objective of this project is classified.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE ARMY'S ADMINISTRATION AND OVERSIGHT OF THE LOGISTICS CIVIL AUGMENTATION PROGRAM V CONTRACT IN THE U.S. EUROPEAN COMMAND AREA - UKRAINE

The objective of this project is to determine whether the Army's administration and oversight of the Ukraine task order under the Logistics Civil Augmentation Program V contract in the U.S. European Command area of responsibility was performed in accordance with applicable requirements.

AUDIT OF END-USE MONITORING OF TRANSFERRED DEFENSE ARTICLES TO U.S. SOUTHERN COMMAND PARTNER NATIONS

The objective of this project is to determine whether the DoD conducted end-use monitoring of defense articles transferred to U.S. Southern

Command partner nations in accordance with Federal laws, DoD regulations, and transfer agreements.

AUDIT OF THE ARMY'S MANAGEMENT OF ARMY PREPOSITIONED STOCK-5 EQUIPMENT

The objective of this project is to determine whether the Army maintained and accurately accounted for Army Prepositioned Stock-5 equipment in accordance with Federal and DoD regulations.

EVALUATION OF THE ALASKA RADAR SYSTEM

The objective of this project is to determine whether the Alaska RADAR System can detect and track current and emerging long range air threats in the Alaska Arctic region in support of U.S. Northern Command guidance and requirements.

EVALUATION OF DOD INTELLIGENCE AGENCIES' USE OF HUMAN LANGUAGE TECHNOLOGY

The objective of this project is to determine whether DoD intelligence agencies developed and integrated Human Language Technology to support multi-discipline intelligence collection, analysis, and production.

EVALUATION OF THE DOD'S LASER INTERFEROMETRY UPGRADES AND COMPLIANCE WITH DOD POLICY REQUIREMENTS FOR MITIGATING SUPPLY CHAIN RISKS AND FOREIGN INFLUENCE

The objective of this project is to determine whether the DoD's laser interferometry upgrades improved DoD intelligence, surveillance, and reconnaissance capabilities for space domain awareness and complied with DoD policy requirements for mitigating supply chain risks and foreign influence.

EVALUATION OF THE TRANSITION EFFORT BETWEEN THE U.S. EUROPEAN COMMAND AND THE U.S. CENTRAL COMMAND FOR ISRAEL OVERSIGHT

The objective of this project is classified.

EVALUATION OF THE DOD'S MANAGEMENT OF THE JOINT FORCE'S WATER RESOURCES TO SUPPORT OPERATIONS

The objective of this project is to determine whether the Army, as the DoD's Executive Agent, managed the Joint Force's water resources to support contingency operations in accordance with DoD Directive 4705.01E.

EVALUATION OF THE ASSESSMENT, MONITORING, AND EVALUATION OF GLOBAL HEALTH ENGAGEMENT ACTIVITIES IN THE U.S. INDO-PACIFIC COMMAND, U.S. EUROPEAN COMMAND, AND U.S. AFRICA COMMAND

The objective of this project is to determine whether the DoD assessed, monitored, and evaluated global health engagement activities (GHE) in the U.S. Indo-Pacific Command, U.S. European Command, and U.S. Africa Command, in accordance with DoD Security Cooperation and GHE policies.

EVALUATION OF ARMY PREPOSITIONED EQUIPMENT ISSUED TO UKRAINE AND NATO DEFENSE FORCES

The objective of this project is to determine whether U.S. Army Europe and Africa maintained and accounted for Army Prepositioned Stock-2 (APS-2) equipment and planned for the repair, replenishment, and replacement of APS-2 equipment issued in support of NATO's response to Russian military actions in Ukraine.

EVALUATION OF INTELLIGENCE SHARING IN SUPPORT OF UKRAINE

The objective of this project is to determine whether the DoD developed, planned, and executed cross-domain intelligence sharing with European partners in support of Ukraine.

EVALUATION OF THE DOD'S REPLENISHMENT OF WEAPONS STOCKPILES PROVIDED TO UKRAINE

The objective of this project is to determine whether the DoD developed plans to replenish inventories of military equipment and munitions provided to Ukraine.

EVALUATION OF THE AIR FORCE'S NEXT-GENERATION AIR DOMINANCE PROGRAM TECHNOLOGY MATURITY

The objective of this project is to determine whether the critical technologies used in the Air Force's Next-Generation Air Dominance program were mature enough to support entry into the engineering and manufacturing development phase of the acquisition process.

EVALUATION OF THE NUCLEAR CERTIFICATION OF THE B61-12 NUCLEAR BOMB

The objective of this project is to determine whether the Air Force certified the F-15, B-2, and F-35 aircraft to carry the B61-12 nuclear bomb in compliance with DoD and Department of Energy nuclear certification requirements.

EVALUATION OF ARMY AND NAVY HYPERSONIC WEAPON SYSTEMS PROGRAM OFFICES' ABILITY TO MEET MILESTONES

The objective of this project is to determine whether the program offices for the Army Long Range Hypersonic Weapon and the Navy Conventional Prompt Strike met development and fielding timelines and milestones.

EVALUATION OF THE ARMY-NAVY TRANSPORTABLE RADAR SURVEILLANCE AND CONTROL MODEL 2 BALLISTIC MISSILE DEFENSE SYSTEM RADAR IN THE U.S. INDO-PACIFIC COMMAND AREA OF RESPONSIBILITY

The objective of this project is to determine whether the capabilities of the Army-Navy Transportable Radar Surveillance and Control Model 2 Ballistic Missile Defense System radar met U.S. Indo-Pacific Command requirements.

EVALUATION OF BIOMETRICS ENABLED WATCH LIST DATA SHARING

The objective of this project is to determine whether the DoD supported other agencies' requests for screening Afghan refugees by reviewing DoD biometrics databases, and whether DoD personnel were authorized to remove biometrics information from DoD databases.

EVALUATION OF COMBATANT COMMAND MILITARY DECEPTION PLANNING

The objective of this project is to determine whether the combatant commands conducted military deception operational planning in accordance with Joint Publication 3-13.4.

AUDIT OF ENHANCED END-USE MONITORING OF SENSITIVE EQUIPMENT GIVEN TO THE GOVERNMENT OF IRAQ

The objective of this project is to determine whether the DoD conducted enhanced end-use monitoring for sensitive equipment provided to the Government of Iraq in accordance with the DoD Security Assistance Management Manual and the transfer agreement terms and conditions.



Airmen train on the new Vision 60 “Robot Dog” at Minot Air Force Base, North Dakota. (U.S. Air Force photo)

Challenge 2: Strengthening Cyberspace Operations and Securing Systems, Networks, and Data

The DoD's warfighting capabilities are dependent on cyber technologies and are, therefore, vulnerable to disruption or destruction through cyber attacks. The PRC and Russia have engaged in persistent cyber campaigns that pose long-term strategic risks to the United States as well as our allies and partners.¹

The DoD continually faces sophisticated cyber attacks from those who aim to exploit vulnerabilities on DoD networks and systems. Recent and ongoing cyber attacks and advanced persistent threats, which exploit software weaknesses, highlight the need for the DoD to strengthen its cyber defenses. Recognizing the importance of this, the DoD requested more than \$11.2 billion in FY 2023 to protect and defend the DoD Information Network.² This appropriation will fund initiatives such as implementation of a zero-trust architecture to enhance cyber resilience, investment in advanced cyber technologies, and development of a strong cyber workforce.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as identification and mitigation of cybersecurity risks to the Defense Critical Infrastructure; protection of classified enclaves from cybersecurity threats; and preparation of DoD forces to operate in a contested cyberspace environment.³

The DoD OIG has 9 planned and 11 ongoing oversight projects aligned to this management challenge.

¹ 2018 Department of Defense Cyber Strategy.

² The DoD Information Network is the DoD's globally interconnected, end-to-end set of electronic capabilities for collecting, processing, storing, disseminating and managing digital information on-demand.

³ Defense Critical Infrastructure is DoD and non-DoD networked assets and facilities that are essential for supporting and maintaining military forces and operations worldwide.

PLANNED OVERSIGHT PROJECTS

AUDIT OF THE CYBERSECURITY MATURITY MODEL CERTIFICATION PROGRAM 2.0 REQUIREMENTS

The objective of this project is to determine whether the Cybersecurity Maturity Model Certification Program 2.0 limited the DoD's ability to ensure contractor compliance in protecting DoD controlled unclassified information stored and processed on DoD contractors' networks and systems.

AUDIT OF PLANNING, DE-CONFLICTING, AND EXECUTING U.S. EUROPEAN COMMAND OFFENSIVE CYBER OPERATIONS

The objective of this project is to determine whether the U.S. European Command planned, de-conflicted, and executed offensive cyberspace operations in accordance with Federal and DoD guidance.

AUDIT OF THE PROTECTION OF DEFENSE CRITICAL INFRASTRUCTURE

The objective of this project is to determine whether the DoD identified and mitigated physical and cybersecurity risks to Defense Critical Infrastructure.

AUDIT OF THE DOD'S PLANS FOR IMPLEMENTING A ZERO TRUST ARCHITECTURE

The objective of this project is to determine whether the DoD met the requirements of Executive Order 14028 for planning and implementing a Zero Trust Architecture.

AUDIT OF DOD INTELLIGENCE COMMUNITY AGENCY ACTIONS TO PROTECT CLASSIFIED ENCLAVES FROM PHYSICAL AND CYBERSECURITY THREATS

The objective of this project is to determine whether DoD Intelligence Community agencies protected classified enclaves from physical and cybersecurity threats in accordance with Federal, DoD, and Intelligence Community guidance.

AUDIT OF DOD TRAINING IN A CONTESTED CYBERSPACE ENVIRONMENT

The objective of this project is to determine whether the DoD conducted training exercises that effectively prepared DoD forces for operations in a contested cyberspace environment.

AUDIT OF CYBER MISSION FORCE TEAM READINESS

The objective of this project is to determine whether Cyber Mission Force teams met U.S. Cyber Command training and readiness standards.

FY 2023 REVIEW OF THE DOD'S IMPLEMENTATION OF THE FEDERAL INFORMATION SECURITY MODERNIZATION ACT OF 2014 REQUIREMENTS

The objective of this project is to determine the effectiveness of the DoD's information security policies, procedures, and practices and to provide an annual independent evaluation in accordance with the Federal Information Security Modernization Act of 2014.

AUDIT OF DOD'S IMPLEMENTATION OF THE CYBERSECURITY INFORMATION SHARING ACT OF 2015

The objective of this joint project is to assess the DoD's actions taken during 2021 and 2022 to implement requirements of the Cybersecurity Information Sharing Act of 2015.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE DOD ACQUISITION AND REPORTING OF CLOUD COMPUTING SERVICES

The objective of this project is to determine whether DoD Components acquired and reported the use of secure cloud computing in accordance with DoD policy, guidance, and strategy.

JOINT AUDIT OF SECURITY CONTROLS OVER COAST GUARD SYSTEMS USED AND OPERATED ON THE DOD INFORMATION NETWORK

The objective of this joint project with the Department of Homeland Security OIG is to determine whether the Coast Guard implemented security controls to protect Coast Guard systems operated on the DoD Information Network.

AUDIT OF THE DEFENSE DIGITAL SERVICE SUPPORT OF DOD PROGRAMS AND OPERATIONS

The objective of this project is to determine whether Defense Digital Service engagements achieved their intended purpose and were executed in accordance with Federal and DoD policies.

AUDIT OF THE MANAGEMENT AND OVERSIGHT OF DOD VULNERABILITY AND MITIGATION PROGRAMS FOR PROTECTING THE DOD INFORMATION NETWORK

The objective of this project is to determine whether the DoD managed and conducted oversight of its vulnerability and mitigation programs for protecting the DoD Information Network from insider and external threats.

AUDIT OF THE DOD'S IMPLEMENTATION OF THE DOD DIGITAL MODERNIZATION STRATEGY

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

AUDIT OF CYBERSECURITY OF DOD CLASSIFIED MOBILE DEVICES

The objective of this project is to determine whether DoD Components implemented Federal and DoD requirements to protect classified mobile devices and classified information accessed, transmitted, or stored on classified mobile devices.

AUDIT OF DOD ACTIONS TAKEN TO PROTECT DOD INFORMATION WHEN USING COLLABORATION TOOLS DURING THE CORONAVIRUS DISEASE-2019 PANDEMIC

The objective of this project 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 whether the DoD implemented security controls to protect against unauthorized dissemination of DoD information.

AUDIT OF DOD ACTIONS TAKEN TO IMPLEMENT CYBERSECURITY PROTECTIONS OVER REMOTE ACCESS SOFTWARE IN THE CORONAVIRUS DISEASE–2019 TELEWORK ENVIRONMENT

The objective of this project is to determine whether the DoD's remote access software used to facilitate telework during the COVID-19 pandemic exposed DoD networks and systems to potential malicious activity, and whether the DoD implemented security controls to protect remote connections to its networks.

AUDIT OF THE DOD'S ACCOUNTABILITY OF PUBLIC KEY INFRASTRUCTURE TOKENS USED TO ACCESS THE SECRET INTERNET PROTOCOL ROUTER NETWORK

The objective of this project is to determine whether the DoD managed and accounted for the Public Key Infrastructure tokens used to access the Secret Internet Protocol Router Network in accordance with Federal and DoD guidance.

SUMMARY OF REPORTS AND TESTIMONIES REGARDING DOD CYBERSECURITY FROM JULY 1, 2020, THROUGH JUNE 30, 2022

The objective of this project is to summarize unclassified and classified reports and testimonies regarding DoD cybersecurity that were issued from July 1, 2020, through June 30, 2022, by the DoD Office of Inspector General, the Government Accountability Office, and other DoD oversight organizations.

EVALUATION OF DOD'S SECURE UNCLASSIFIED NETWORK CYBERSECURITY CONTROLS

The objective of this project is to determine whether the DoD developed, implemented, maintained, and updated cybersecurity and governance controls to protect the Secure Unclassified Network from internal and external threats.



Airmen set up Starlink terminals at Kadena Air Base, Japan, January 10, 2023.

Source: The U.S. Airforce.



A Marine lowers supplies from a helicopter to a Navy submarine off the coast of California. (U.S. Marine Corps photo)



Challenge 3: Maintaining Superiority Through a Resilient Defense Industrial Base

The Defense Industrial Base (DIB) is vital to national security because it provides many of the goods and services the DoD relies upon, from major weapon systems and ammunition to everyday commercial items. The DIB encompasses manufacturers, commercial and organic service providers, technology innovators, labs and research organizations, and other suppliers linked together by complex global supply chains. In FY 2021, the DoD contracted with the DIB for goods and services totaling \$444 billion.

The effects of the COVID-19 pandemic, inflation, overreliance on foreign suppliers, Russia's ongoing war with Ukraine, and an aging organic industrial base have heightened DoD and public awareness of the fragility of the supply chain and risks to the DIB.

The Office of the Assistant Secretary of Defense for Industrial Base Policy seeks to strengthen the relationship between the DoD and industry partners. This new DoD office will need to address the DoD's challenges in establishing a more rapid approach to acquisition, developing a robust network of trusted domestic and allied supply chains for the DIB, and advancing plans to modernize the Organic Industrial Base. To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as the implementation of security measures for software acquisition, supply chain management in support of materiel readiness, and quality control reviews of DoD suppliers.

The DoD OIG has 18 planned and 24 ongoing oversight projects aligned to this management challenge.

PLANNED OVERSIGHT PROJECTS

AUDIT OF DOD TECHNICAL DATA AND LICENSE RIGHTS TO SUSTAIN SYSTEMS

The objective of this project is to determine whether Military Department officials incorporated technical data and software rights into system and subsystem contract requirements and evaluated alternative sources for obtaining technical data and software rights, in accordance with DoD policies.

AUDIT OF THE TESTING PROCEDURES FOR DOD ACQUISITION PROGRAMS

The objective of this project is to determine whether deviations from planned testing for DoD acquisition programs impacted the effectiveness of the programs, the ability to meet program requirements and comply with contract requirements, or the cost of the programs.

AUDIT OF THE AIR FORCE PERFORMANCE-BASED LOGISTICS CONTRACT FOR THE F-22 RAPTOR PROGRAM

The objective of this project is to determine whether the Air Force's F-22 Raptor performance-based logistics contract complied with DoD requirements for performance-based life cycle support and achieved benefits such as increased performance or reduced sustainment costs.

AUDIT OF THE E-2D HAWKEYE CAPABILITIES

The objective of this project is to determine whether the upgrades and modifications to the Navy's E-2D Hawkeye met all performance capability requirements.

AUDIT OF DOD ACTIONS TO IMPLEMENT SOFTWARE ASSURANCE COUNTERMEASURES THROUGHOUT THE WEAPON SYSTEM ACQUISITION LIFE CYCLE

The objective of this project is to determine whether the DoD implemented cybersecurity countermeasures to mitigate software vulnerabilities throughout the life cycle of joint weapon systems.

AUDIT OF F-35 SUSTAINMENT FLYING HOUR CONTRACT REQUIREMENTS

The objective of this project is to determine whether the DoD accurately contracted for F-35 flight hours and reconciled F-35 flying hours in accordance with contract requirements.

AUDIT OF THE DOD'S IMPLEMENTATION OF DEVELOPMENT, SECURITY, AND OPERATIONS ENGINEERING PRACTICES TO DEVELOP OR ACQUIRE SOFTWARE

The objective of this project is to determine whether the DoD implemented development, security, and operations engineering practices for software in accordance with the DoD Software Modernization Strategy and Federal and DoD guidance.

AUDIT OF DOD LOWEST PRICE TECHNICALLY ACCEPTABLE CONTRACTS

The objective of this project is to determine whether DoD contracting officials awarded lowest price technically acceptable contracts in accordance with applicable laws and regulations.

AUDIT OF THE NAVY'S ADDITIVE MANUFACTURING SUPPLY CHAIN MANAGEMENT

The objective of this project is to determine whether the Navy's additive manufacturing repair parts for carrier strike groups were effectively integrated into the supply chain to increase and sustain materiel readiness.

EVALUATION OF LOGISTICS NODES' EFFECTIVENESS TO SUPPORT OVERSEAS CONTINGENCY OPERATIONS IN THE U.S. AFRICA COMMAND AND U.S. CENTRAL COMMAND

The objective of this project is to determine whether the DoD's sustainment capabilities met the requirements of the U.S. Africa Command's and U.S. Central Command's overseas contingency operations and operational plans.

EVALUATION OF THE DOD MILITARY WORKING DOG PROGRAM

The objective of this project is to determine whether the Air Force, as the DoD's Executive Agent, operated the Military Working Dog Program in compliance with DoD and Service policies regarding acquisition, training, utilization, performance standards, and validation testing.

QUALITY CONTROL REVIEW OF THE SINGLE AUDIT OF THE CHARLES STARK DRAPER LABORATORY

The objective of this project is to determine whether auditors performed the single audit of the Charles Stark Draper Laboratory in accordance with generally accepted government auditing standards and Federal requirements for single audits.

QUALITY CONTROL REVIEW OF THE SINGLE AUDIT OF THE NATIONAL CENTER FOR MANUFACTURING SCIENCES

The objective of this project is to determine whether auditors performed the single audit of the National Center for Manufacturing Sciences in accordance with generally accepted government auditing standards and Federal requirements for single audits.

AUDIT OF THE SUSTAINMENT, RESTORATION, AND MODERNIZATION OF DOD EDUCATION ACTIVITY SCHOOLS WITHIN THE CONTINENTAL UNITED STATES

The objective of this project is to determine whether the DoD Education Activity maintained DoD dependent schools by conducting building assessments, planning and budgeting for maintenance, and completing scheduled tasks.

AUDIT OF THE DOD'S INTERNAL CONTROLS OF FINANCIAL ASSISTANCE AWARDS

The objective of this project is to determine whether the DoD's internal controls prevented recipients of DoD financial assistance awards from performing work under duplicative or overlapping awards.

EVALUATION OF NAVY CONTRACTING OFFICER ACTIONS ON DEFENSE CONTRACT AUDIT AGENCY AUDIT FINDINGS AND RECOMMENDATIONS

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

EVALUATION OF DOD CONTRACTING OFFICER ACTIONS ON DEFENSE CONTRACT AUDIT AGENCY FINDINGS AND RECOMMENDATIONS RELATED TO DOD CONTRACTOR PROPOSALS FOR UKRAINE SECURITY ASSISTANCE

The objective of this project is to determine whether contracting officer actions on Defense Contract Audit Agency audit findings related to Ukraine Security Assistance pricing proposals complied with applicable regulations, DoD policy, and component policies.

EVALUATION OF INCURRED COST AUDITS PERFORMED BY NON-FEDERAL AUDITORS FOR COMPLIANCE WITH THE GOVERNMENT AUDITING STANDARDS

The objective of this project is to determine whether non-Federal auditors complied with the Federal Acquisition Regulation and the Government Auditing Standards when they performed audits of DoD contractor incurred costs.

ONGOING OVERSIGHT PROJECTS

FOLLOWUP AUDIT OF THE RELIABILITY OF ARMY SPARE PARTS FORECASTS SUBMITTED TO THE DEFENSE LOGISTICS AGENCY

The objective of this project is to determine whether actions taken by the Army 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,” improved the accuracy of the Army’s spare parts forecasts.

AUDIT OF THE U.S. ARMY CORPS OF ENGINEERS’ MANAGEMENT OF ARMY MILITARY CONSTRUCTION PROJECTS

The objective of this project is to determine whether the U.S. Army Corps of Engineers managed the schedules and costs of Army military construction projects performed in the continental United States in accordance with Federal and DoD policies.

AUDIT OF THE DEVELOPMENT AND TESTING FOR THE MQ-25 STINGRAY PERFORMANCE REQUIREMENTS

The objective of this project is to determine whether Navy officials effectively managed the MQ-25 Stingray program to meet operational capability requirements and user needs.

AUDIT OF ENCORE III INFORMATION TECHNOLOGY SERVICE TASK ORDERS

The objective of this project is to determine whether 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 TRACKING, RECOVERY, AND REUSE OF DOD-OWNED SHIPPING CONTAINERS

The objective of this project is to determine whether the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse DoD-owned shipping containers, and included those containers in an accountable property system of record.

AUDIT OF B-52 SUPPLY CHAIN MANAGEMENT

The objective of this project is to determine whether the Air Force planned and managed the B-52 supply chain to meet sustainment requirements.

AUDIT OF THE AIR FORCE THREE-DIMENSIONAL EXPEDITIONARY LONG-RANGE RADAR

The objective of this project is to determine whether the Air Force effectively used the middle tier acquisition pathways for the development and fielding of the Three-Dimensional Expeditionary Long-Range Radar Program.

AUDIT OF DOD USE OF GOVERNMENT PURCHASE CARDS IN RESPONSE TO THE CORONAVIRUS DISEASE–2019 PANDEMIC

The objective of this project is to determine whether cardholders used Government Purchase Cards to support the DoD's response to the COVID-19 pandemic in accordance with Federal and DoD policies.

AUDIT OF THE DEFENSE LOGISTICS AGENCY STORAGE OF ARMY GROUND COMBAT SYSTEMS EQUIPMENT

The objective of this project is to determine whether the Defense Logistics Agency stored and maintained Army Ground Combat Systems equipment in accordance with DoD policies and guidelines.

AUDIT OF ARMY OVERSIGHT OF THE DOD LANGUAGE INTERPRETATION AND TRANSLATION ENTERPRISE II CONTRACT

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

AUDIT OF DOD MANAGEMENT OF HAZARDOUS WASTE DISPOSALS

The objective of this project is to determine whether the Military Services and Defense Logistics Agency Disposition Services provided oversight of and processed hazardous waste disposals in accordance with Federal, DoD, and state requirements.

AUDIT OF THE ARMY'S USE OF PUBLIC-PRIVATE PARTNERSHIPS FOR DEPOT-LEVEL MAINTENANCE

The objective of this project is to determine whether Army officials established baselines and metrics to measure benefits from their public-private partnerships for depot-level maintenance and whether those benefits have been realized.

AUDIT OF DOD COMPLIANCE WITH THE BUY AMERICAN ACT FOR LIGHT EMITTING DIODE LIGHTING IMPROVEMENT PROJECTS

The objective of this project is to determine whether DoD officials complied with the Buy American Act and provided the best value to the DoD when procuring light emitting diode lighting improvement projects performed under energy-saving contracts.

AUDIT OF OPERATION ALLIES WELCOME CONTRACT OVERSIGHT AT DOD INSTALLATIONS

The objective of this project is to determine whether DoD contracting personnel executed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in accordance with Federal and DoD policies.

AUDIT OF OPERATION ALLIES WELCOME CONTRACT OVERSIGHT - AIR FORCE CONTRACT AUGMENTATION PROGRAM

The objective of this project is to determine whether Air Force contracting personnel executed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DoD installations in accordance with Federal and DoD policies.

AUDIT OF DOD AFGHANISTAN CONTINGENCY CONTRACTS CLOSEOUT

The objective of this project is to determine whether DoD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with Federal and DoD policies.

AUDIT OF THE ARMY'S ADMINISTRATION AND OVERSIGHT OF THE LOGISTICS CIVIL AUGMENTATION PROGRAM V CONTRACT IN THE U.S. EUROPEAN COMMAND AREA OF RESPONSIBILITY

The objective of this project is to determine whether the Army performed the administration and oversight of the Logistics Civil Augmentation

Program V contract in the U.S. European Command area of responsibility in accordance with Federal and DoD policies.

AUDIT OF C-17 SPARE PARTS PRICING

The objective of this project is to determine whether the Air Force purchased commercial spare parts at fair and reasonable prices to sustain the C-17 military transport aircraft.

SUMMARY AUDIT OF SYSTEMIC WEAKNESSES IN DOD'S ACCOUNTABILITY OF GOVERNMENT FURNISHED PROPERTY IN SOUTHWEST ASIA

The objective of this project is to identify systemic weaknesses in the DoD's accountability of government property furnished to contractors in Southwest Asia documented in audit reports issued by the DoD Office of Inspector General from FY 2018 through FY 2022.

AUDIT OF THE DOD'S CONTROLS FOR VALIDATING AND RESPONDING TO UKRAINE'S REQUESTS FOR SUPPORT

The objective of this project is to determine whether the DoD implemented controls to validate Ukraine's requests for weapons and equipment and identify DoD sources to support requests for assistance.

EVALUATION OF DOD FINANCIAL RESPONSIBILITY REVIEWS ON PROSPECTIVE DOD CONTRACTORS

The objective of this project is to determine whether DoD contracting officers performed financial responsibility reviews on prospective DoD contractors as required by the Federal Acquisition Regulation and DoD policies.

EVALUATION OF THE ARMY ONLINE REAL ESTATE INVENTORY TOOL

The objective of this project is to determine whether the Army implemented an online real estate inventory tool to identify the existing inventory of space available at select Army installations.

AUDIT OF THE DOD'S OVERSIGHT OF COST-PLUS-AWARD-FEE CONTRACTS

The objective of this project is to determine whether DoD contracting officials provided oversight of contractor performance and justified award fees paid for cost-plus award-fee contract actions in accordance with Federal and DoD policies.

EVALUATION OF DOD CONTRACTING OFFICER ACTIONS ON CONTRACT COSTS

The objective of this evaluation is to determine whether DoD contracting officers complied with the Federal Acquisition Regulation, DoD policy, and Agency policy when they negotiated the costs of terminated DoD contracts including those contracts that may have been terminated as a result of the COVID-19 pandemic.



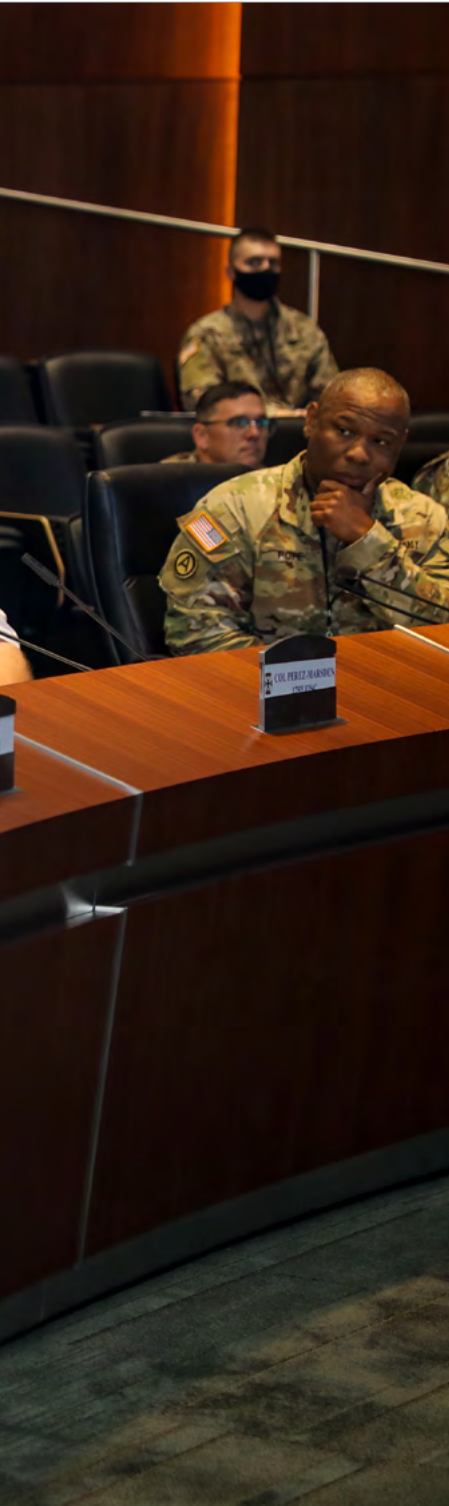
Financial officers from units around the Indo-Pacific Command area of operation gathered at the United States Pacific Command for a Finance Symposium at Fort Shafter, Hawaii. (U.S. Army photo)

Challenge 4: Improving Financial Management and Budgeting

Accurate, auditable reporting of DoD financial and budgeting information impacts public and Congressional understanding and trust with regard to the DoD's stewardship of public funds. The DoD has been working toward a clean audit opinion for more than 30 years and estimates that it will not attain this goal for at least another 7 years. The DoD acknowledges that financial statement audits yield value far beyond their audit opinions; however, progress is hampered by the lack of timely action to resolve material weaknesses and by reliance on legacy information technology systems without appropriate controls. The DoD must make swift and aggressive changes to its accounting and financial management business processes to achieve and sustain financial statement auditability.

To make the necessary progress toward a clean opinion, all levels of the DoD must remain diligent in their efforts to develop and implement corrective action plans for identified findings and recommendations, especially those that improve the production of reliable financial information. To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as financial statement audits for Military Services and DoD Components; peer reviews of DoD audit agencies; and the execution of funds provided for Ukrainian security assistance.

The DoD OIG has 43 planned and 11 ongoing oversight projects aligned to this management challenge.



PLANNED OVERSIGHT PROJECTS

ATTESTATION OF THE AGREED-UPON PROCEDURES FOR REVIEWING THE FY 2023 CIVILIAN PAYROLL WITHHOLDING

The objective of this project is to assist the Office of Personnel Management in determining 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 2023 were reasonable.

AUDIT OF THE DOD'S FY 2023 COMPLIANCE WITH PAYMENT INTEGRITY INFORMATION ACT REQUIREMENTS

The objective of this project is to determine whether, in FY 2023, the DoD complied with the Payment Integrity Information Act of 2019.

AUDIT OF THE DOD'S EXECUTION OF FUNDS PROVIDED FOR ASSISTANCE TO UKRAINE

The objective of this project is to determine whether the DoD accurately and appropriately executed funds that met the intent of the Ukraine Supplemental Appropriations Act, 2022 and the Additional Ukraine Supplemental Appropriations Act, 2022.

AUDIT OF THE DOD'S REPORTING OF IMPROPER PAYMENT ESTIMATES FOR THE DOD TRAVEL PAY PROGRAM

The objective of this project is to determine whether the DoD accurately identified and reported improper payments and unknown payments for the DoD Travel Pay program, as required by the Payment Integrity Information Act of 2019.

ATTESTATION REVIEW OF THE DOD COUNTERDRUG PROGRAM FY 2022 DETAILED ACCOUNTING REPORT

The objective of this project is to attest to the reliability of each assertion made in the Detailed Accounting Report, in conformity with the Office of National Drug Control Policy Circular, "National Drug Control Program Agency Compliance Reviews." We will perform this review in compliance with generally accepted government auditing standards and attestation standards established by the American Institute of Certified Public Accountants.

ATTESTATION REVIEW OF THE DOD COUNTERDRUG PROGRAM FY 2022 BUDGET FORMULATION COMPLIANCE REPORT

The objective of this project is to attest to the reliability of each assertion made in the Budget Formulation Compliance Report, in conformity with the Office of National Drug Control Policy Circular, "National Drug Control Program Agency Compliance Reviews." We will perform this review in compliance with generally accepted government auditing standards and attestation standards established by the American Institute of Certified Public Accountants.

AUDIT OF THE DOD'S MEDICAL AFFIRMATIVE CLAIMS PROGRAM

The objective of this project is to determine whether the DoD managed the Medical Affirmative Claims program in accordance with Federal and DoD policies and guidance.

EXTERNAL PEER REVIEW OF THE ARMY AUDIT AGENCY SPECIAL ACCESS PROGRAM AUDITS

The objective of this project is to determine whether the quality control program for the Army Audit Agency Special Access Program

audits, for the period ended December 31, 2022, 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 AIR FORCE AUDIT AGENCY SPECIAL ACCESS PROGRAM AUDITS

The objective of this project is to determine whether the quality control program for the Air Force Audit Agency Special Access Program audits, for the period ended December 31, 2022, 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.

SUMMARY EXTERNAL PEER REVIEW OF THE ARMY AUDIT AGENCY

The objective of this project is to provide oversight of the Naval Audit Service's peer review of the Army Audit Agency (excluding Special Access Program audits), and to provide an overall opinion on the Army Audit Agency's system of quality control for the 3-year period ended December 31, 2022.

SUMMARY EXTERNAL PEER REVIEW OF AIR FORCE AUDIT AGENCY

The objective of this project is to provide oversight of the Army Audit Agency's peer review of the Air Force Audit Agency (excluding Special Access Program audits), and to provide an overall opinion on the Air Force Audit Agency's system of quality control for the 3-year period ended December 31, 2022.

EXTERNAL PEER REVIEW OF THE DEFENSE INFORMATION SYSTEMS AGENCY OFFICE OF INSPECTOR GENERAL AUDIT ORGANIZATION

The objective of this project is to determine whether the quality control program for the Defense Information Systems Agency Office of Inspector General audit organization, for the period ended May 31, 2023, 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 FINANCE AND ACCOUNTING SERVICE INTERNAL REVIEW AUDIT ORGANIZATION

The objective of this project is to determine whether the quality control program for the Defense Finance and Accounting Service Internal Review audit organization, for the period ended June 30, 2023, 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.

AUDIT OF THE IMPACT OF LEGACY SYSTEMS ON THE DOD'S FINANCIAL STATEMENT AUDIT PROGRESS

The objective of this project is to determine the impact of the DoD's use of legacy systems and non-Federal Financial Management Improvement Act compliant systems and review the DoD's documented plans to remediate this long-standing weakness as a part of the DoD Agency-Wide Financial Statement audit.

PLANNED FINANCIAL STATEMENT OVERSIGHT PROJECTS

AUDIT OF THE FY 2023 DOD AGENCY-WIDE FINANCIAL STATEMENTS

The objective of this project is to determine whether the DoD Agency-Wide Basic Financial Statements as of and for the fiscal years ending September 30, 2023, and September 30, 2022, taken as a whole, are presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States. We will also determine whether these principles are consistently applied.

OVERSIGHT OF FY 2023 FINANCIAL STATEMENTS FOR DOD REQUIRED REPORTING ENTITIES

The objective of these projects is to provide contract oversight of the independent public accounting firms' (IPA) financial statement audits of the DoD required reporting entities for the fiscal years ending September 30, 2023, and September 30, 2022, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2023 financial statements and related notes for the DoD required reporting entities are presented fairly and in conformity with accounting principles generally accepted in the United States. The DoD required reporting entities include: the Department of the Army General Fund, Department of the Army Working Capital Fund, U.S. Navy General Fund, Department of the Navy Working Capital Fund, Department of the Air Force General Fund, Department of the Air Force Working Capital Fund, U.S. Marine Corps General Fund, Military Retirement Fund, and U.S. Army Corps of Engineers Civil Works.

OVERSIGHT OF FY 2023 FINANCIAL STATEMENTS FOR OTHER DOD MATERIAL REPORTING ENTITIES

The objective of these projects is to provide contract oversight of the independent public accounting firms' (IPA) financial statement audits of other DoD material reporting entities for the fiscal years ending September 30, 2023, and September 30, 2022, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2023 financial statements and related notes for the other DoD material reporting entities are presented fairly and in conformity with accounting principles generally accepted in the United States. Other DoD reporting entities include: the U.S. Special Operations Command General Fund, U.S. Transportation Command Transportation Working Capital Fund, Defense Health Program General Fund, Defense Information Systems Agency General Fund, Defense Information Systems Agency Working Capital Fund, Defense Logistics Agency General Fund, Defense Logistics Agency Transaction Fund, Defense Logistics Agency Working Capital Fund, Military Construction Funds Sub-Allotted to the U.S. Army Corps of Engineers–Military Programs, Defense Health Agency–Contract Resource Management, and DoD Medicare-Eligible Retiree Health Care Fund.

OVERSIGHT OF THE STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18, EXAMINATIONS OF DOD FINANCIAL MANAGEMENT SYSTEMS AND PROCESSES

The objective of these projects is to provide contract oversight of the independent public accounting firms' (IPA) attestation examinations and determine whether the IPAs complied with applicable attestation standards. The objective of the IPAs' attestation examination is to

issue an opinion on the description of the system or processes 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. DoD systems and processes receiving a Statement on Standards for Attestation Engagements No. 18, Examination include: the Defense Agencies Initiative System, Defense Automatic Addressing System, Wide Area Workflow, Defense Property Accountability System, Government-Furnished Property System, General Fund Business Enterprise System, Army's System Supporting the Delivery of Munitions Inventory Management Services, and Defense Enterprise Accounting and Management System.

OVERSIGHT OF THE AUDIT OF THE FY 2023 DEFENSE SECURITY COOPERATION AGENCY SECURITY ASSISTANCE ACCOUNTS FINANCIAL STATEMENTS

The objective of this project is to provide contract oversight of the independent public accounting firms' (IPA) financial statement audits of the Defense Security Cooperation Agency Security Assistance Accounts for the fiscal years ending September 30, 2023, and September 30, 2022, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2023 financial statements and related notes for the Defense Security Cooperation Agency Security Assistance Accounts are presented fairly and in conformity with accounting principles generally accepted in the United States.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE DOD'S FY 2022 COMPLIANCE WITH PAYMENT INTEGRITY INFORMATION ACT REQUIREMENTS

The objective of this project is to determine whether, in FY 2022, the DoD complied with the Payment Integrity Information Act of 2019.

AUDIT OF DOD REPORTING ON OBLIGATIONS AND EXPENDITURES IN SUPPORT OF OPERATION ALLIES WELCOME

The objective of this project is to determine whether DoD obligations and expenditures in support of Operation Allies Welcome were accurately recorded and used for their intended purposes, and whether the DoD accurately reported its spending to Congress.

AUDIT OF THE DOD'S FINANCIAL MANAGEMENT OF THE AFGHANISTAN SECURITY FORCES FUND

The objective of this project is to determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.

AUDIT OF FINANCIAL IMPROVEMENT AND AUDIT READINESS CONTRACTS FOR DOD COMPONENTS AND AGENCIES

The objective of this project is to determine whether DoD Components and agencies effectively managed Financial Improvement and Audit Readiness contracts used to improve financial statement auditability.

AUDIT OF THE JOINT PROGRAM OFFICE'S REPORTING OF JOINT STRIKE FIGHTER ASSETS IN THE DEFENSE PROPERTY ACCOUNTABILITY SYSTEM

The objective of this project is to determine whether the Joint Strike Fighter F-35 Joint Program Office remediated the material weaknesses and conditions identified in our announced audit of the DoD Agency-Wide Basic Financial Statements (D2022-D000FV-0071.000). We will also determine whether the Joint Program Office transferred the management, planning, and execution of sustainment activities to the Secretary of the Air Force and the Secretary of the Navy in accordance with the National Defense Authorization Act for FY 2022.

EXTERNAL PEER REVIEW OF THE ARMY INTERNAL REVIEW PROGRAM

Our objective is to determine, for the 3-year period ended December 31, 2021, whether the quality control system for the Army Internal Review Program was designed to provide reasonable assurance that the policies and procedures related to its system of audit quality were suitably designed, operating effectively, and complied with in practice.

EXTERNAL PEER REVIEW OF THE NAVAL AUDIT SERVICE SPECIAL ACCESS PROGRAM AUDITS

The objective of this external peer review is to determine whether the quality control system over Naval Audit Service Special Access Program audits, for the period ended December 31, 2021, was designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.

ONGOING FINANCIAL STATEMENT OVERSIGHT PROJECTS

OVERSIGHT OF THE FY 2022 AUDIT OF THE MARINE CORPS GENERAL FUND FINANCIAL STATEMENTS

The objective of this project is to provide contract oversight of the independent public accounting firm's (IPA) financial statement audit of the Marine Corps 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's 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.

OVERSIGHT OF THE AUDIT OF THE FY 2022 DEFENSE INFORMATION SYSTEMS AGENCY WORKING CAPITAL FUND FINANCIAL STATEMENTS

The objective of this project is to provide contract oversight of the independent public accounting firm's (IPA) financial statement audit of the Defense Information Systems Agency 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's audit objective is to determine whether the FY 2022 financial statements and related notes for the Defense Information Systems Agency Working Capital Fund are presented fairly and in conformity with accounting principles generally accepted in the United States.

OVERSIGHT OF THE ARMY STATEMENT
ON STANDARDS FOR ATTESTATION
ENGAGEMENTS NO. 18, SYSTEM
AND ORGANIZATION CONTROLS
EXAMINATION OF THE GENERAL
FUND ENTERPRISE BUSINESS SYSTEM
FOR THE PERIOD OF OCTOBER 1, 2022,
THROUGH JUNE 30, 2023

The objective of this project is to provide contract oversight of the independent public accounting firm's (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA's attestation examination is to issue an opinion on the description of the system supporting the General Fund Enterprise Business System, 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 ARMY STATEMENT
ON STANDARDS FOR ATTESTATION
ENGAGEMENTS NO. 18, SYSTEM
AND ORGANIZATION CONTROLS
EXAMINATION OF THE SYSTEM
SUPPORTING THE DELIVERY OF
MUNITIONS INVENTORY MANAGEMENT
SERVICES AS OF JUNE 30, 2023

The objective of this project is to provide contract oversight of the independent public accounting firm's (IPA) attestation examination and determine whether the IPA complied with applicable attestation standards. The objective of the IPA's attestation examination is to issue an opinion on the description of the system supporting the delivery of Munitions Inventory Management Services, and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.



Sailors secure an oil boom to a pier during oil spill response training in Sasebo, Japan. (U.S. Navy photo)

Challenge 5: Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment

The DoD has identified climate change as a major national security issue that will increase operational demands, degrade installation and infrastructure resilience, create health risks, and require changes in plans and equipment. At the same time, the effects of DoD operations can adversely impact the environment and the health and safety of DoD and non-DoD personnel, as evidenced by fuel leaks at the Red Hill Bulk Fuel Storage Facility at Joint Base Pearl Harbor-Hickam, Hawaii, and the presence of toxic chemicals in groundwater around military installations.

In September 2021, the DoD released its Climate Adaptation Plan, affirming that climate change is a destabilizing force that demands new missions of the DoD and alters the operational environment. In addition, the extraordinary cost of climate-related extreme weather events affects military readiness and drains valuable resources. Although the DoD has long recognized the potential impacts of climate change, actions to improve DoD structures, improve energy resiliency, and protect the environment remain unaccomplished. The DoD must effectively integrate climate considerations into its operational plans, programs, policies, and tools to build resilience against the effects of climate change and ensure future readiness.

To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as protection of personnel from toxic chemicals, prevention of spills at fuel supply points, and mitigation of the effects of extreme weather.

The DoD OIG has one planned and five ongoing oversight projects aligned to this management challenge.



PLANNED OVERSIGHT PROJECTS

EVALUATION OF THE DOD'S ACTIONS TO PROTECT FIREFIGHTER SAFETY AND OCCUPATIONAL HEALTH FROM EMERGING CHEMICALS

The objective of this project is to determine whether DoD Fire and Emergency Services officials took steps to protect firefighter safety and occupational health from emerging chemicals, such as perfluoroalkyl and polyfluoroalkyl substances, in accordance with DoD Instruction 6055.06.

ONGOING OVERSIGHT PROJECTS

AUDIT OF ENVIRONMENTAL THREATS TO NAVAL DRY DOCKS

The objective of this project is to determine whether Navy officials planned for environmental threats to naval dry docks in accordance with Federal and DoD policies.

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 project is to determine whether military installations in the southeastern continental United States have

assessed the potential for extreme weather events and identified improvements needed to mitigate potential damage to Defense Critical Infrastructure.

AUDIT OF DEFENSE LOGISTICS AGENCY OVERSIGHT OF DEFENSE FUEL SUPPORT POINTS

The objective of this project is to determine whether the Defense Logistics Agency managed Defense Fuel Support Points in accordance with applicable policies to prevent fuel leaks and spills.

AUDIT OF CLIMATE CHANGE ADAPTATION AND FACILITY RESILIENCE AT MILITARY INSTALLATIONS IN CALIFORNIA

The objective of this project is to determine whether the Military Services assessed facility resilience and planned for adaptation needed to address climate change and extreme weather events at military installations in California.

EVALUATION OF THE DOD'S ACTIONS REGARDING UNIDENTIFIED AERIAL PHENOMENA

The objective of this project is classified.



Members of the Army Corps of Engineers install blue, protective sheeting on homes affected by Hurricane Ian in Fort Myers, Florida.
Source: Federal Emergency Management Agency.



A Soldier reunites with family at Fort Bragg, North Carolina, after returning home from deployment. (U.S. Army photo)



Challenge 6: Protecting the Health and Wellness of Service Members and Their Families

The DoD's most essential resource is its people; therefore, ensuring that 2 million Service members and their 2.6 million family members are taken care of is critical to military readiness and maintaining trust and confidence of the workforce and the public in the DoD. The DoD's most recent strategic management plan prioritizes “taking care of our people” as a strategic goal over the next 5 years. Specific objectives include reducing sexual assault and self-harm across the Military Services; recruiting, training, and sustaining skills of military medical personnel; and reducing stigma for those who seek mental health assistance.⁴

The DoD has made progress in addressing the health and wellness needs of Service members and their families, such as issuing a new Bill of Rights for tenants in privatized military housing, reducing prices at commissaries, increasing the basic allowance for housing in select areas, and expanding spousal employment. However, the DoD continues to face challenges in areas such as readiness of health care personnel, the provision of mental health services, substance misuse and suicide prevention among members and their families, and ensuring women's health.

To assist the DoD in its efforts to improve program performance and address these critical areas of concern, the DoD OIG plans to conduct oversight work that addresses issues such as the implementation of sexual assault and prevention policies; implementation of suicide prevention measures for high risk populations; access to mental health care at overseas locations; and use of partnerships to improve readiness of medical providers.

The DoD OIG has 12 planned and 17 ongoing oversight projects aligned to this management challenge.

⁴ DoD Strategic Management Plan Fiscal Years 2022-2026.

PLANNED OVERSIGHT PROJECTS

FOLLOWUP AUDIT OF THE DOD'S MANAGEMENT OF PHARMACEUTICALS WITHIN THE U.S. CENTRAL COMMAND AREA OF RESPONSIBILITY

The objective of this followup project is to determine whether the Military Services implemented corrective actions to ensure the accountability and safeguarding of pharmaceuticals, in response to Report No. DODIG-2020-120, "Audit of Management of Pharmaceuticals in Support of the U.S. Central Command Area of Responsibility."

EVALUATION OF THE IMPLEMENTATION OF SEXUAL ASSAULT PREVENTION AND RESPONSE POLICIES AND PRACTICES FOR U.S. TROOPS ASSIGNED TO NATO ORGANIZATIONS

The objective of this project is to determine whether the DoD and the Military Services implemented the "NATO Policy on Preventing and Responding to Sexual Exploitation and Abuse" for DoD personnel serving in NATO organizations.

FOLLOWUP AUDIT OF ACCESS TO CARE AT DOD MEDICAL TREATMENT FACILITIES

The objective of this followup project is to determine whether actions taken by the Defense Health Agency improved controls over access to care at DoD medical treatment facilities, in response to Report No. DODIG-2018-111, "Access to Care at Selected Military Treatment Facilities."

AUDIT OF THE DOD SUICIDE PREVENTION PROGRAM

The objective of this project is to determine whether the DoD implemented suicide prevention and intervention measures for the highest risk populations within the Active Components.

EVALUATION OF ACCESS TO MENTAL HEALTH CARE IN THE U.S. INDO-PACIFIC COMMAND AND U.S. EUROPEAN COMMAND AREAS OF RESPONSIBILITY

The objective of this project is to determine whether Service members and their families in the U.S. Indo-Pacific Command and U.S. European Command areas of responsibility received timely access to quality mental health care.

EVALUATION OF THE DOD'S USE OF MULTIDISCIPLINARY TEAMS FOR SUICIDE PREVENTION AND POSTVENTION AT THE COMMAND AND INSTALLATION LEVELS

The objective of this project is to determine whether commands and installations used multi-disciplinary teams and approaches to inform ongoing suicide prevention and postvention efforts.

EVALUATION OF THE DOD'S USE OF CIVILIAN AND VETERANS AFFAIRS PARTNERSHIPS TO MEET MEDICAL PROVIDER READINESS REQUIREMENTS

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

FOLLOWUP AUDIT OF DOD DELINQUENT MEDICAL DEBT

The objective of this followup project is to determine whether Defense Health Agency officials implemented corrective actions to improve the collection of delinquent medical debt, as identified in previous DoD OIG reports.

EVALUATION OF THE DOD'S IMPLEMENTATION OF GENDER-RESPONSIVE, CULTURALLY-COMPETENT, AND RECOVERY-ORIENTED MEDICAL CARE AND SERVICES PROVIDED TO VICTIMS OF REPORTED SEXUAL ASSAULT

The objective of this project is to determine whether the DoD provided gender-responsive, culturally-competent, and recovery-oriented medical care and other services to victims of reported sexual assault in accordance with DoD Instruction 6495.02.

EVALUATION OF THE DOD VOTING ASSISTANCE PROGRAM FOR CALENDAR YEAR 2022

The objective of this project is to report on the compliance of Services' Voting Assistance Programs effectiveness based on their respective Service Inspectors General annual reviews in accordance with Federal law.

AUDIT OF DOD MUNITIONS STORAGE IN THE U.S. INDO-PACIFIC COMMAND AREA OF RESPONSIBILITY

The objective of this project is to determine whether the DoD stored and secured munitions in the U.S. Indo-Pacific Command area of responsibility in accordance with applicable safety and security policies.

AUDIT OF MUNITIONS STORAGE FACILITIES IN THE U.S. CENTRAL COMMAND

The objective of this project is to determine whether the DoD stored and secured munitions in the U.S. Central Command area of responsibility in accordance with applicable safety and security policies.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE DOD EXCEPTIONAL FAMILY MEMBER PROGRAM IN THE U.S. INDO-PACIFIC COMMAND

The objective of this project is to determine whether the DoD provided military families 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.

AUDIT OF DOD EMERGENCY MEDICAL CARE FOR VICTIMS OF SEXUAL ASSAULT

The objective of this project is to determine whether the DoD provided emergency medical care to victims of sexual assault at selected DoD medical treatment facilities in accordance with Federal and DoD policies.

FOLLOWUP AUDIT OF SCREENING AND ACCESS CONTROLS FOR GENERAL PUBLIC TENANTS LEASING HOUSING ON MILITARY INSTALLATIONS

The objective of this followup project is to determine whether the Military Departments improved controls over the screening and access-related procedures for general public tenants in the Military Housing Privatization Initiative program, 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.”

AUDIT OF THE DOD’S MANAGEMENT OF DWELL TIME FOR SERVICE MEMBERS IN THE RESERVE COMPONENTS

The objective of this project is to determine whether Service members in Reserve Components, mobilized in support of the DoD’s global mission requirements, received sufficient dwell periods to recuperate and retrain in accordance with DoD and Service-level policies.

AUDIT OF THE MILITARY DEPARTMENTS’ PROCESSING OF CORONAVIRUS DISEASE–2019 VACCINATION EXEMPTIONS AND DISCIPLINARY ACTIONS FOR ACTIVE DUTY SERVICE MEMBERS

The objective of this project is to determine whether the Military Departments processed exemption requests for the COVID-19 vaccination and took disciplinary actions for active duty Service members in accordance with Federal and DoD guidance.

AUDIT OF DEFENSE HEALTH AGENCY CONTROLS TO MONITOR OPIOID PRESCRIPTION COMPLIANCE WITH FEDERAL AND DOD OPIOID SAFETY STANDARDS

The objective of this project is to determine whether the Defense Health Agency implemented controls to monitor opioid prescriptions provided to DoD beneficiaries in compliance with Federal and DoD opioid safety standards.

AUDIT OF DOD HEALTH CARE PERSONNEL SHORTAGES DURING THE CORONAVIRUS DISEASE–2019 PANDEMIC

The objective of this project is to determine whether DoD medical treatment facilities experienced shortages in health care personnel during the COVID-19 pandemic and the impact of these shortages, and whether the DoD has implemented mitigation strategies to reduce personnel shortages during future pandemics.

AUDIT OF THE ORGANS RETAINED FOR FORENSIC EXAMINATION BY THE ARMED FORCES MEDICAL EXAMINER SYSTEM

The objective of this project is to determine whether DoD officials had effective controls in place to manage the retention and disposition of organs examined by the Armed Forces Medical Examiner System.

EVALUATION OF THE MILITARY CRIMINAL INVESTIGATIVE ORGANIZATION MAJOR PROCUREMENT FRAUD PROGRAMS

The objective of this project is to determine whether the military criminal investigative organizations’ (MCIO) Major Procurement Fraud Programs complied with DoD, Service, and MCIO policies.

EVALUATION OF THE DOD’S HEALTH, SAFETY, AND ENVIRONMENTAL HAZARD IDENTIFICATION AND REMEDIATION OVERSIGHT REFORM IN MILITARY HOUSING

The objective of this project is to determine whether the DoD complied with privatized military housing oversight requirements in the FY 2020 and FY 2021 National Defense Authorization Acts related to health, safety, and environmental hazard identification and remediation.

SYSTEMS REVIEW OF THE U.S. ARMY CRIMINAL INVESTIGATION DIVISION'S INTERNAL CONTROL SYSTEMS FOR CRIMINAL INVESTIGATIONS AND SUPPORTING PROGRAMS

The objective of this project is to determine whether the U.S. Army Criminal Investigation Division's (USACID) internal controls and inspections were designed to provide reasonable assurance that USACID personnel complied with DoD and Service investigative standards and policies for high quality and timely criminal investigations.

EVALUATION OF THE MILITARY CRIMINAL INVESTIGATIVE ORGANIZATIONS' ADULT SEXUAL ASSAULT INVESTIGATIONS

The objective of this project is to determine whether the military criminal investigative organizations (MCIOs) investigated reports of sexual assault involving adult victims, as required by DoD, Service, and MCIO policies.

EVALUATION OF THE DOD'S MANAGEMENT OF TRAUMATIC BRAIN INJURIES

The objective of this project is to determine whether the Defense Health Agency and 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. We will also determine whether the U.S. Central Command Service Components screened, identified, and documented signs and symptoms of traumatic brain injuries.

EVALUATION OF THE DOD'S RESPONSE TO "HAVANA SYNDROME"

The objective of this project is to determine whether the DoD developed guidance and implemented procedures to identify and evaluate individuals who may have "Havana Syndrome."

EVALUATION OF THE OPERATION, SAFETY, & OVERSIGHT OF THE NAVY'S RED HILL BULK FUEL STORAGE FACILITY

The objective of this project is to determine whether Navy officials managed the operation, maintenance, safety, and oversight of the Red Hill Bulk Fuel Storage Facility and protected the environment and drinking water systems in compliance with Federal and State regulations and DoD policy.

REVIEW OF THE AIR FORCE OFFICE OF SPECIAL INVESTIGATIONS INTERNAL CONTROL SYSTEMS FOR CRIMINAL INVESTIGATIONS AND SUPPORTING PROGRAMS

The objective of this project is to determine whether Air Force Office of Special Investigations (OSI) internal controls and inspections were designed to provide reasonable assurance that OSI personnel complied with DoD and Service investigative standards and policies for high quality and timely criminal investigations.

AUDIT OF EXPLOSIVES SAFETY AND MUNITIONS RISK MANAGEMENT IN SUPPORT OF UKRAINE OPERATIONS

The objective of this project is to determine whether the DoD executed Explosives Safety and Munitions Risk Management for explosives and munitions provided to support Ukraine operations in accordance with Federal and DoD policies.



A student with the “S.H.E. Can” STEAM Aviation Camp, a camp designed for students with an interest in aviation and seeks to empower young women to succeed in science, technology, engineering, art and mathematics disciplines, tour an Air Force C-130J Super Hercules. (U.S. Air Force photo)



Challenge 7: Recruiting and Retaining a Diverse Workforce

A critical component to building an enduring advantage is maintaining a cadre of highly qualified and principled military recruits and civilians. The DoD is using direct hire authorities and pay flexibilities to fill positions in critical job sectors; conducting self-reviews to recommend specific approaches and actions to improve talent management in the civilian workforce; and making diversity and inclusion in the workforce a priority throughout the DoD with the establishment of the new Office of Diversity, Equity, and Inclusion. However, given the competitive labor market, exacerbated by the ongoing impact and residual effects of the COVID-19 pandemic and general misperceptions regarding civilian employment, the DoD is confronting a difficult recruiting environment.⁵ The DoD faces challenges recruiting and retaining a diverse workforce with the right mix of skills and abilities to accomplish its mission.

The DoD must continue to focus on attracting, recruiting, retaining, and training its workforce to ensure that the Total Force has the right tools to both meet and keep pace with evolving threats. Enhancing readiness through a diverse and inclusive Total Force will foster innovative and novel solutions, and enable the DoD to best represent the population it is dedicated to protecting.⁶ To assist the DoD in its efforts to improve program performance and enhance operations, the DoD OIG plans to conduct oversight work that addresses issues such as the Navy's accelerated promotion program, the identification of barriers to Services' promotion selection boards, and the tracking and reporting of discrimination complaints.

The DoD OIG has three planned and eight ongoing oversight projects aligned to this management challenge.

⁵ Statement of the Under Secretary of Defense for Personnel and Readiness before the Senate Armed Services Committee Subcommittee on Personnel, April 27, 2022.

⁶ DoD Strategic Management Plan Fiscal Years 2022-2026.

PLANNED OVERSIGHT PROJECTS

AUDIT OF MOBILITY TESTING FOR NON-SPECIAL FORCES/OPERATOR BALLISTIC VESTS AND HELMETS

The objective of this project is to determine whether non-Special Forces/Operator ballistic body armor development, specifically ballistic vests, plate carriers, and helmets, included testing for mobility capabilities and limits for both sexes and multiple body types.

EVALUATION OF THE MANAGEMENT AND OVERSIGHT OF UNDERCOVER OPERATIONS BY MILITARY CRIMINAL INVESTIGATIVE ORGANIZATIONS

The objective of this project is to determine whether the military criminal investigative organizations (MCIOs) implemented undercover operations programs that support criminal investigations and complied with DoD and MCIO policies.

AUDIT OF THE MILITARY DEPARTMENTS' ACTIONS ON IDENTIFYING AND ADDRESSING BARRIERS FOR PROMOTION SELECTION BOARDS

The objective of this project is to determine whether the Military Departments identified and addressed structural and perceptual barriers for promotion selection boards at the active duty officer and senior enlisted ranks.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE MILITARY SERVICES ACTIONS FOR IMPROVING DIVERSITY AND INCLUSION IN THE DOD

The objective of this project is to determine whether the Military Services implemented actions to improve diversity and inclusion that were approved by the Secretary of Defense and agreed to by the Military Services in 2020.

AUDIT OF THE MILITARY SERVICE RECRUITING ORGANIZATIONS' EFFORTS TO SCREEN APPLICANTS FOR SUPREMACIST, EXTREMIST, AND CRIMINAL GANG BEHAVIOR

The objective of this project is to determine whether Military Service recruiting organizations screened applicants for supremacist, extremist, and criminal gang behavior, in accordance with DoD and Military Service policies and procedures.

AUDIT OF DOD COMPLIANCE WITH WHISTLEBLOWER PROTECTION REQUIREMENTS IN FY 2020 CONTRACTS

The objective of this project is to determine whether DoD contracting officials included the required whistleblower clauses in contracts and ensured that Defense contractors and subcontractors complied with whistleblower protection requirements, in accordance with the National Defense Authorization Act for FY 2013.

AUDIT OF THE NAVY'S ACCELERATED PROMOTION PROGRAM SUSPENSION

The objective of this project is to determine whether employees hired at the Navy's four public shipyards were affected by the suspension of the Accelerated Promotion

Program in 2016 and, if so, the number of employees affected, the monetary impact to those employees, and whether they are entitled to additional compensation.

REVIEW OF THE DOD'S CO-LOCATION POLICIES TO SUPPORT DUAL-MILITARY MARRIAGES

The objective of this project is to determine whether the DoD's co-location policies supported dual-military marriages.

EVALUATION OF THE DOD'S IMPLEMENTATION OF THE MILITARY EQUAL OPPORTUNITY PROGRAM'S DATA COLLECTION AND REPORTING REQUIREMENTS FOR PROHIBITED DISCRIMINATION COMPLAINTS

The objective of this project is to determine whether the DoD implemented the Military Equal Opportunity Program's data collection, tracking, and reporting requirements for prohibited discrimination complaints in accordance with DoD Instruction 1350.02.

EVALUATION OF THE COLLECTION OF DEMOGRAPHIC DATA IN THE MILITARY JUSTICE SYSTEMS


The objective of this project is to determine whether the Services' collected uniform demographic data specific to race and ethnicity, as defined by Office of Management and Budget Statistical Policy Directive No. 15, in accordance with the Military Justice Act of 2016.

AUDIT OF DOD-FUNDED SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS EDUCATION PROGRAMS

The objective of this project is to determine whether DoD-funded science, technology, engineering, and mathematics education programs were developed and assessed in accordance with Federal and DoD policies.



Tactical Air Control Party Airmen from the 1st Air Support Operations Group utilize data links established between Precision Strike Teams and the Air Operations Center to relay real-time targeting information to A-10C Thunderbolt II pilots as part of Exercise CHAOS QUAKE, Moody Air Force Base, Georgia. (U.S. Air Force photo)



Challenge 8: Accelerating the Transformation to a Data-Centric Organization

The DoD has the world's largest workforce, is one of the largest health care providers, operates a multibillion-dollar global supply chain, and manages one of the largest inventories of facilities and installations. It is among the world's largest producers and consumers of data. The DoD's ability to improve outcomes rests on the availability of accurate and timely data. Every DoD function, policy, program, or activity can benefit from the effective use of data.

Given data's importance, the DoD must treat data as a strategic asset and prioritize its management throughout the entire defense ecosystem. Part of the DoD's prioritization strategy includes the creation of a data-driven culture within the workforce, and understanding that the value of data comes from exploring, analyzing, and developing information from it to improve decision speed and results.

The pace of the DoD's transformation to a data-centric organization will depend on its ability to overcome cultural barriers, effectively implement its data strategy, and adapt to an ever-changing data landscape. To assist the DoD in its efforts to build a culture that treats data as a strategic asset, collaborates across organizational boundaries, and develops business processes and standards with data in mind, the DoD OIG plans to conduct oversight work that addresses issues such as the use of analytic standards for the production of intelligence products and the reliability of reporting systems containing DoD personnel and patient health data.

The DoD OIG has one planned and four ongoing oversight projects aligned to this management challenge.

PLANNED OVERSIGHT PROJECTS

AUDIT OF DOD ACTIONS TAKEN TO MANAGE AND RETAIN ELECTRONIC RECORDS

The objective of this project is to determine whether the DoD met the requirements for managing and retaining electronic records, in accordance with Office of Management and Budget Memorandum M-19-21.

ONGOING OVERSIGHT PROJECTS

AUDIT OF THE RELIABILITY OF THE DOD CORONAVIRUS DISEASE–2019 PATIENT HEALTH DATA

The objective of this project is to determine whether the DoD can rely on its COVID-19 patient health data to make public health and clinical care decisions.

AUDIT OF THE ACCURACY AND RELIABILITY OF THE DEFENSE ENROLLMENT ELIGIBILITY REPORTING SYSTEM DATA

The objective of this project 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.

AUDIT OF DOD’S IMPLEMENTATION AND OVERSIGHT OF THE CONTROLLED UNCLASSIFIED INFORMATION PROGRAM

The objective of this project is to determine whether the DoD developed guidance, conducted training, and oversaw the implementation of the DoD Controlled Unclassified Information Program.

EVALUATION OF THE SERVICES AND U.S. CYBER COMMAND APPLICATION OF ANALYTIC STANDARDS

The objective of this project is to determine whether the Military Service intelligence centers and U.S. Cyber Command provided training on and implemented Intelligence Community Directive 203, “Analytic Standards.”



The U.S. Army Engineer Research and Development Center's Cold Region Research Engineering Laboratory mathematician logs data during U.S. Northern Command Exercise ARCTIC EDGE 2022 at Joint Base Elmendorf-Richardson, Alaska.

Source: The U.S. Army.



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