



INSPECTOR GENERAL

U.S. Department of Defense

FISCAL YEAR 2025

OVERSIGHT PLAN



INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

Mission

We promote the economy, efficiency, and effectiveness of DoD programs, and the integrity of its workforce and operations, through impactful audits, evaluations, investigations, and reviews.

Vision

We are a high-performing team driving positive change.



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



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE**
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ALEXANDRIA, VIRGINIA 22350-1500



November 15, 2024

I am pleased to introduce the FY 2025 Oversight Plan for the Department of Defense Office of Inspector General (DoD OIG). This plan presents the planned and ongoing audits and evaluations that align with our statutory requirements and the FY 2025 DoD Top Management and Performance Challenges.

We selected the projects in our annual oversight plan by assessing the most significant risks to DoD management and performance, including issues related to the ongoing conflict in Ukraine and escalating tensions from adversaries in the Indo-Pacific region. We also considered previous oversight work, the potential benefits of selected projects, and feedback from Congress and senior DoD leaders. We plan to continue to focus our discretionary oversight in FY 2025 on U.S. security assistance to Ukraine and programs and operations related to the U.S. Indo-Pacific Command. While this oversight plan lists our intended activities for FY 2025, our approach to oversight planning is dynamic and allows us to quickly adapt to new developments and provide agile and responsive oversight of the areas most impactful to the DoD. Therefore, we may adjust our oversight projects based on emerging priorities and the availability of personnel and resources to ensure our efforts remain relevant and effective.

Beyond the planned oversight work listed in this document, the DoD OIG also engages in a range of other oversight and enforcement activities. Our responsibilities include operating the DoD Hotline; investigating criminal activity, senior official misconduct, and whistleblower reprisals; and providing education on fraud awareness and whistleblower rights and protections.

Through all these efforts, we work to achieve our mission of conducting independent and impactful oversight that promotes the economy, efficiency, and effectiveness of DoD programs and operations, and the integrity of its personnel.

A handwritten signature in black ink, appearing to read "Robert P. Storch".

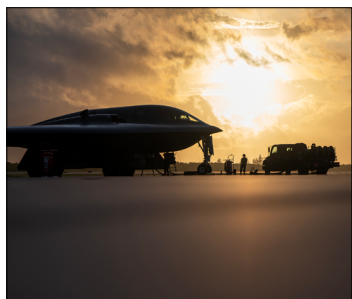
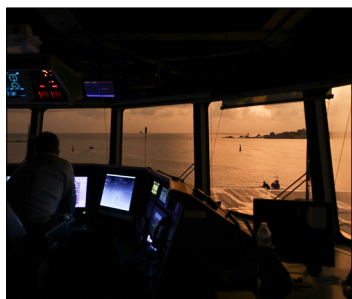
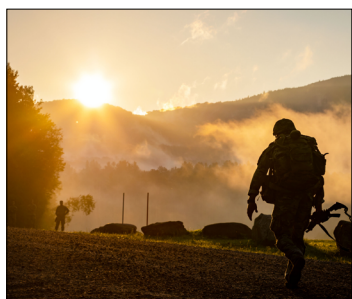
Robert P. Storch
Inspector General





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Introduction

This Oversight Plan is the outcome of our annual planning process during which the DoD OIG selects oversight projects on both a deliberate and dynamic basis. It presents the audits and evaluations we intend to conduct in FY 2025 and considers prior oversight work, statutory requirements, DoD strategy and priorities, resource availability, and the OIG's assessment of the DoD's top management and performance challenges (TMPC). Our plan promotes transparency by informing the DoD, Congress, and the public about our planned and ongoing work, and helps to identify opportunities for collaboration and de-confliction with our oversight community partners within the DoD and beyond.

As a complement to our annual oversight planning activities, the DoD OIG has an agile process that enables us to respond to emerging requirements and feedback, including new statutory requirements, DoD Hotline complaints, and stakeholder requests. Combined, our annual oversight plan and dynamic project development process ensure that our oversight work covers the most critical programs and operations in the DoD.

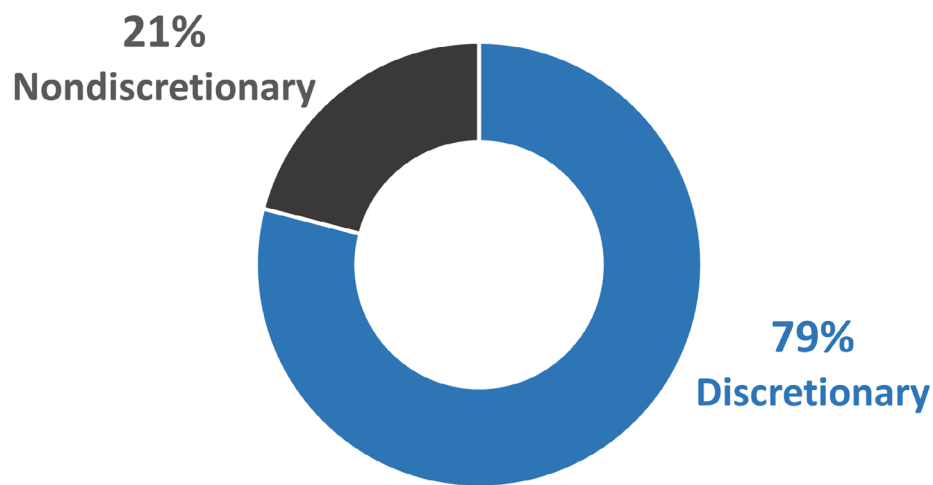
In the overview of the plan, we discuss the overall content and distribution of the oversight activities planned for FY 2025. Next, we present focus areas that call for a more comprehensive oversight approach, due to their immediate and continuing significance to DoD operations. Lastly, we list all of the DoD OIG's planned and ongoing projects, organized by the FY 2025 TMPC.

In addition to this plan and in coordination with our OIG partners at the Department of State and the U.S. Agency for International Development, we prepare oversight plans specific to our overseas contingency operations—the Combined Oversight Plan for Overseas Contingency Operations for Operation Inherent Resolve and Operation Enduring Sentinel, and the Joint Strategic Oversight Plan for Operation Atlantic Resolve, including U.S. security assistance to Ukraine.

Overview of the FY 2025 Oversight Plan

The FY 2025 Oversight Plan identifies 101 planned projects—57 audits and 44 evaluations—and 153 ongoing projects, which represent work initiated in prior fiscal years. Of our planned and ongoing projects, 53 are nondiscretionary, as they are required by statute. The remaining projects are discretionary in nature and, therefore, dependent on available personnel and resources. The distribution of discretionary and nondiscretionary projects is depicted in Figure 1.

Figure 1. The Distribution of Planned and Ongoing Oversight Projects by Discretionary Status



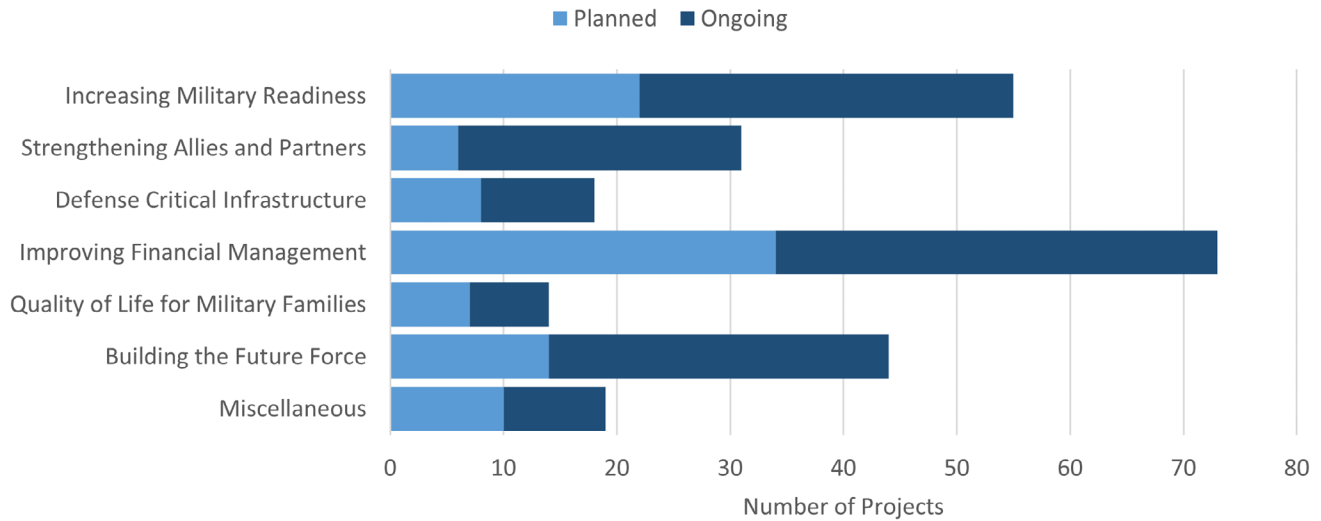
Source: The DoD OIG.

Our annual assessment of the DoD’s TMPC, conducted pursuant to the Reports Consolidation Act of 2000, is the main organizing principle for the Oversight Plan. The FY 2025 TMPC are:

1. Increasing Military Readiness
2. Strengthening the Capabilities and Capacities of Allies and Partners
3. Protecting Defense Critical Infrastructure
4. Improving Financial Management
5. Improving Quality of Life for Military Families
6. Building the Future Force

The distribution of projects by TMPC is depicted in Figure 2. This includes projects classified as “Miscellaneous,” which are mostly nondiscretionary peer reviews and quality control reviews and do not align with this year’s TMPC.

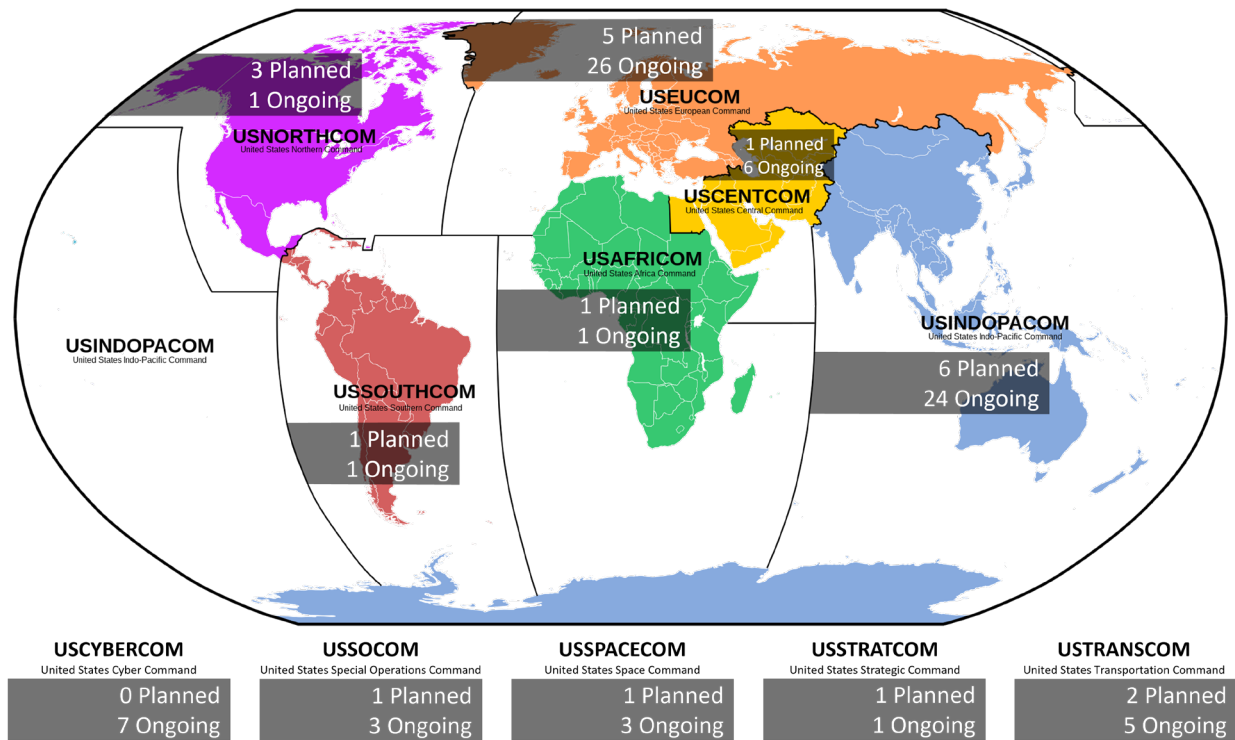
Figure 2. The Distribution of Planned and Ongoing Projects by TMPC



Source: The DoD OIG.

Although the DoD OIG’s oversight focus has been directed toward U.S. security assistance to Ukraine and activities in the U.S. Indo-Pacific Command (see “DoD OIG Focus Areas”), DoD OIG oversight activities continue across the DoD’s broad range of geographic and functional operations. Figure 3 depicts Combatant Command-specific projects but does not include general projects that cover all Combatant Commands or the DoD most broadly.

Figure 3. Planned and Ongoing Projects by Combatant Command



Source: The DoD OIG.



U.S. and Chilean Marines line up their light armored vehicles for a photo during UNITAS LXV in Puerto Aldea, Chile, September 5, 2024. This year marks the 65th iteration of the world's longest-running annual multinational maritime exercise. Source: U.S. Marine Corps.

DoD OIG Focus Areas

The DoD OIG's mandate involves oversight of the full scope of DoD programs and operations. As the DoD conducts a broad range of global activities, our oversight responsibilities are equally broad—from audits of nuclear systems to evaluations of military housing to investigations of international cyberattacks. The critical importance of particular concerns, however, necessitates our selection of focus areas to best use finite resources and to ensure we deliver timely, impactful oversight. Based on assessments of both emerging and enduring concerns, for FY 2025 we will continue to focus our discretionary oversight on programs and operations related to security assistance to Ukraine and the U.S. Indo-Pacific Command (USINDOPACOM).

While we have identified a wide range of topics within these two oversight focus areas for FY 2025, it is important to note that oversight planning is a continual process, which provides the flexibility during the year to initiate new projects not listed in this plan.

OPERATION ATLANTIC RESOLVE

In December 2023, the DoD Inspector General, previously named Lead Inspector General for Operation Atlantic Resolve by the Chair of the Council of the Inspectors General on Integrity and Efficiency, was re-designated by Congress as the Special Inspector General for Operation Atlantic Resolve. The re-designation carried additional responsibilities and reporting requirements to ensure whole-of-government oversight of the Ukraine response and transparency of this complex and resource-intensive effort. We continue to prioritize our comprehensive oversight of DoD efforts related to Operation Atlantic Resolve, and in FY 2025, we intend to focus our work on the financial and materiel support provided to Ukraine, as well as the increased U.S. military presence and activities in Europe. Figure 4 highlights our Operation Atlantic Resolve-related oversight for FY 2025.

Figure 4. Oversight Focus Areas: Operation Atlantic Resolve

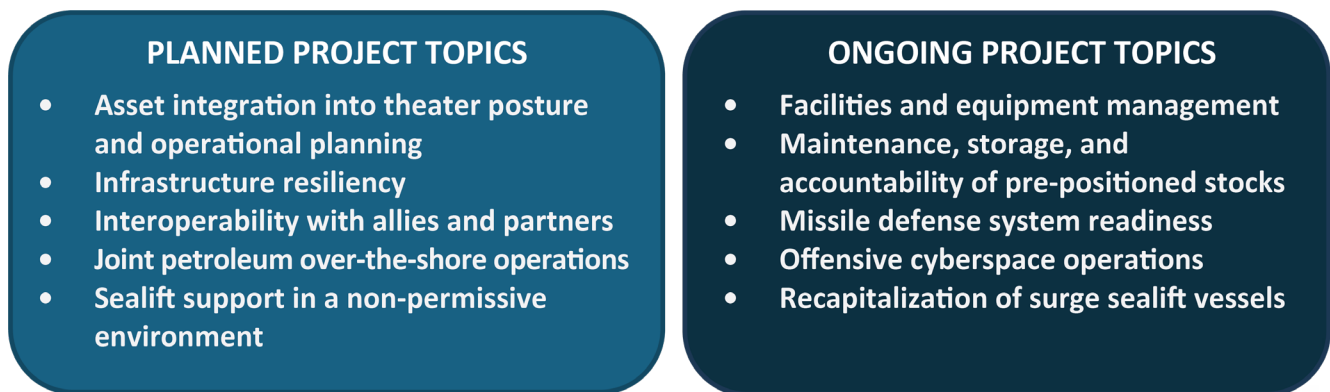


Source: The DoD OIG.

U.S. INDO-PACIFIC COMMAND

The Indo-Pacific region remains a strategic area of focus for the DoD OIG given its geopolitical significance and critical relationships with key allies and partners. The People's Republic of China has accelerated its military buildup in an effort to project power within the region and has adopted increasingly provocative behaviors, particularly in the South China Sea. In response, USINDOPACOM remains focused on deterrence, conducting activities that demonstrate and strengthen U.S. capabilities and commitment to the region. To ensure U.S. forces can successfully execute their diverse mission sets throughout USINDOPACOM, our projects are focused on facilities, equipment, operational support, and interoperability with allies and partners. Figure 5 highlights our USINDOPACOM-related oversight work for FY 2025.

Figure 5. Oversight Focus Areas: U.S. Indo-Pacific Command



Source: The DoD OIG.



Soldiers participate in a high mobility artillery rocket system live-fire exercise during Defender 24 in Ustka, Poland, May 10, 2024. Soldiers are mobilized across Europe as part of the joint, multinational exercise focused on the strategic deployment of U.S. forces and interoperability with NATO allies and partners. Source: U.S. Army.

FY 2025 Planned and Ongoing Oversight Work

The following project titles represent the DoD OIG's FY 2025 planned oversight activities and our ongoing work, organized by management and performance challenge and listed alphabetically by project title. Nondiscretionary oversight projects are denoted with shaded text boxes, oversight projects related to Operation Atlantic Resolve are denoted with a dagger (†), and oversight projects related to USINDOPACOM are denoted with a double dagger (‡).

CHALLENGE I: INCREASING MILITARY READINESS

KEY CONCERNS

- Shortages of military recruits, civilian personnel, and military healthcare workers
- Aging equipment and inadequate maintenance
- Barriers to Service member healthcare access

Our oversight work related to Increasing Military Readiness comprises 22 planned and 33 ongoing oversight projects.

Planned Oversight Projects

Audit of AH-64 Apache Readiness
Audit of the Effectiveness of Cybersecurity Controls Over Link 161
Audit of the U.S. Army's Contract Administration for the Repair of Bradley Fighting Vehicles
Audit of the U.S. Army's Defective Parts and Contractor Restitution
Audit of U.S. Special Operations Command Special Operations-Peculiar Requirements Validation Process
Evaluation of a Classified Program FY 2025-2
Evaluation of Compliance with Medical Manpower Distribution Directives in the December 2023 Military Health System Stabilization Memorandum
Evaluation of DoD Theater Lead Agents for Medical Materiel
Evaluation of Sealift Support to the U.S. Indo-Pacific Command in a Non-Permissive Environment†‡
Evaluation of the Ability of Logistics Nodes to Support Current and Future Contingency Operations within the U.S. Indo-Pacific Command‡
Evaluation of the DoD's Capability to Effectively Carry out Joint Petroleum Over the Shore Operations within the U.S. Indo-Pacific Command‡
Evaluation of the DoD's Management of Cryptologic Language Analysts
Evaluation of the DoD's Use of Commercial Space Capabilities in Meeting Operational Intelligence Requirements
Evaluation of the Impact to Military Criminal Investigative Organizations When Protecting DoD High-Risk Personnel
Evaluation of the Integrated Planning of U.S. Army Watercraft into the U.S. Indo-Pacific Command's Theater Posture and Operational Plans‡
Evaluation of the Military Services' Reporting of Suicide Data
Evaluation of the Military Services' Response to Racial and Ethnic Harassment and Discrimination Complaints

Planned Oversight Projects (cont'd)

Evaluation of the U.S. Army's Compliance with the Army's Sexual Harassment and Assault Response and Prevention Program
Evaluation of the U.S. European Command's Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland†
Evaluation of the U.S. National Guard Bureau, Office of Complex Investigations' Adherence to Policies and Procedures for Administrative Investigations of Reported Sexual Assaults
Evaluation of U.S. Africa Command Planning and Execution of Crisis Response
Summary: DoD and Services' Efforts to Identify and Respond to Harassment of Service Members

¹ Link 16 is a standardized tactical data link network used by NATO members and other allied nations for secure, real-time communication and information exchanges between military forces.

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

Ongoing Oversight Projects

Audit of DoD Land-Based Marine and Aviation Bulk Fuel Storage Facilities within the U.S. Indo-Pacific Command‡
Audit of Defensive Cyberspace Operations in the U.S. European Command†
Audit of DoD-Funded Science, Technology, Engineering, and Mathematics Education Programs
Audit of Maintenance and Storage of Marine Corps Prepositioned Equipment and Supplies on Maritime Prepositioning Ships in the U.S. Indo-Pacific Command‡
Audit of Munitions Storage in Alaska, Hawaii, and Japan‡
Audit of Munitions Storage on Guam‡
Audit of Navy's Accelerated Promotion Program Suspension
Audit of Noncombatant Evacuation Operation Plans in the U.S. Indo-Pacific Command‡
Audit of Storage for U.S. Army Prepositioned Stocks in Belgium and the Netherlands†
Audit of the DoD's Measures to Assess the Effectiveness of Actions to Address Barriers for Promotion Selection Boards
Audit of the Military Services' Actions for Improving Diversity and Inclusion in the DoD
Audit of the U.S. Army's Management of Army Prepositioned Stock-4 Equipment‡
Audit of the U.S. Army's Management of Force Provider Modules in the U.S. Central Command
Audit of the U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve†
Evaluation of Accountability Controls for Seaports of Debarkation within the U.S. European Command†
Evaluation of the DoD Military Working Dog Program's Management of Canine Welfare
Evaluation of the DoD's Ability to Maintain Command and Control of Nuclear Forces Following a Nuclear Attack
Evaluation of the DoD's Efforts to Assign Medical Personnel to Locations Where They Can Maintain Wartime Readiness Skills and Core Competencies
Evaluation of the DoD's Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict†
Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict†
Evaluation of the DoD's Handling, Controlling, and Accounting of Controlled Cryptographic Items

Ongoing Oversight Projects (cont'd)

Evaluation of the DoD's Policy and Procedures for Responding to Reports of Violent Threats Made by Service Members
Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces†
Evaluation of the Military Departments' Implementation of Prohibited Activity Training to Prevent, Identify, and Counter Extremist Activities
Evaluation of the Military Services' Response to Complaints Related to Harassment Over Electronic Communications or Social Media
Evaluation of the Military Services' Training and Guidance on Political Conduct for the 2024 Election
Evaluation of the Spare and Repair Parts Onboard U.S. Navy Ships in the Indo-Pacific Region‡
Evaluation of the U.S. Air Force's Actions to Identify and Respond to Harassment of Service Members
Evaluation of the U.S. Air Force's Recruitment and Retention of Female Pilots
Evaluation of the U.S. Navy Efforts to Meet Recruitment Goals
Evaluation of the U.S. Navy's Efforts to Prevent and Respond to Incidents of Deaths by Suicide, Suicide Attempts, and Suicidal Ideation
Follow-up Evaluation of Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End-Use Monitoring (Report No. DODIG-2023-090)†
Review of the U.S. Army's Future Soldier Preparatory Course

Note: Nondiscretionary oversight projects are shaded.

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

CHALLENGE 2: STRENGTHENING THE CAPABILITIES AND CAPACITIES OF ALLIES AND PARTNERS

KEY CONCERNS

- Increased global influence from the People's Republic of China and Russia
- Limited oversight of security cooperation efforts
- Obstacles to information sharing and interoperability with partners

Our oversight work related to Strengthening the Capabilities and Capacities of Allies and Partners comprises 6 planned and 25 ongoing oversight projects.

Planned Oversight Projects

Audit of the DoD's Implementation of the Cybersecurity Information Sharing Act of 2015
Audit of the DoD's Efforts to Develop Interoperability with Allies and Partners in the U.S. Indo-Pacific Command‡
Audit of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Israel
Audit of the Effectiveness of DoD's State Partnership Program in the U.S. Southern Command
Evaluation of the Accountability of Enhanced End-Use Monitoring of Designated Defense Communication Security Articles Provided to Ukraine†
Evaluation of Third-Party Transfers and Demilitarization of Damaged, Destroyed, and Expended Defense Articles Requiring Enhanced End-Use Monitoring in Ukraine†

Planned Oversight Projects (cont'd)

Note: Nondiscretionary oversight projects are shaded.

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

Ongoing Oversight Projects

Audit of Cybersecurity Controls over the U.S. Indo-Pacific Command Mission Partner Environment‡
Audit of DoD Reimbursement from the State of Kuwait in Accordance with the Defense Cooperation Agreement
Audit of End-Use Monitoring of Transferred Defense Articles to U.S. Southern Command Partner Nations
Audit of the DoD Award and Administration of Noncompetitively Awarded Contracts in Support of Ukraine†
Audit of the DoD's Accountability Controls Over War Reserve Stockpile Allies-Israel Inventory†
Audit of the DoD's Efforts to Build Partner Capacity within the U.S. Indo-Pacific Command‡
Audit of the DoD's Management of European Deterrence Initiative Investments†
Audit of the U.S. Army's Management of Undefined Contract Actions Awarded to Provide Ukraine Assistance†
DoD and Department of State Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program†
Evaluation of a Classified Operation
Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces
Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine through Romania†
Evaluation of the Accountability of PDA Defense Equipment Deliveries to Ukraine†
Evaluation of the DoD's Capabilities to Effectively Carry out Joint Logistics Over-the-Shore Operations and Exercises
Evaluation of the DoD's Efforts under the Enhanced Defense Cooperation Agreement with the Republic of the Philippines‡
Evaluation of the DoD's Handling of Operational Data from Afghanistan Operations
Evaluation of the DoD's Implementation of the Civilian Harm Mitigation and Response Action Plan
Evaluation of the DoD's Implementation of Combined Joint All-Domain Command and Control Strategy†‡
Evaluation of the Movement of Ukraine and Israel-Bound Equipment through Aerial Ports of Embarkation within the Continental U.S.†
Evaluation of the U.S. Army Security Force Assistance Brigade Support to Combatant Commands†‡
Evaluation of the U.S. Indo-Pacific Command's Intelligence Sharing with Coalition Partners‡
Evaluation of U.S. Africa Command Military Information Support Operations
Follow-up Audit of the Counter-Islamic State of Iraq and Syria Train and Equip Fund
Follow-up Evaluation of Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine†
Review of the DoD's Involvement in Facilitating the Delivery of Humanitarian Aid to Gaza Through the Maritime Corridor†

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

CHALLENGE 3: PROTECTING DEFENSE CRITICAL INFRASTRUCTURE

KEY CONCERNS

- Continued cyber threats to defense critical infrastructure networks and the defense industrial base
- Vulnerability to climate and extreme weather

Our oversight work related to Protecting Defense Critical Infrastructure comprises 8 planned and 10 ongoing oversight projects.

Planned Oversight Projects

Audit of the DoD's Facilities Sustainment in the U.S. European Command†
Audit of the DoD's Implementation of Controls to Protect Against Insider Threats at a Site Critical to Homeland Defense and Continuity of Government
Audit of U.S. Indo-Pacific Command Ground-Based Space Infrastructure Resiliency‡
Evaluation of a Classified Program FY 2025-1
Evaluation of DoD Infrastructure Development in the Arctic
Evaluation of the DoD's Black Start Exercises to Assess the Energy Resilience and Energy Security of Military Installations ¹
Evaluation of the DoD's Cleanup of Perfluoroalkyl and Polyfluoroalkyl Substances
FY 2025 Review of DoD Compliance with the Federal Information Security Modernization Act of 2014

Note: Nondiscretionary oversight projects are shaded.

¹ Black start exercises are real-world installation energy exercises to determine the ability of backup energy systems, in the event of an unforeseen power interruption, to start independently and transfer and carry the energy load for an installation.

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

Ongoing Oversight Projects

Audit of Cyber Vulnerabilities Impacting Defense Critical Infrastructure
Audit of the DoD's Actions to Implement Secure Fifth-Generation and Future Generation Wireless Communications Technologies
Audit of the DoD's Actions to Mitigate Ivanti Connect Secure and Ivanti Policy Secure Vulnerabilities
Audit of the DoD's Management of Hazardous Waste Disposals
Audit of the DoD's Management of Relocatable Facilities in the U.S. Indo-Pacific Command‡
Audit of the DoD's Process for Accrediting Third-Party Organizations to Perform Cybersecurity Maturity Model Certification 2.0 Assessments
Evaluation of the DoD's Actions Related to the Red Hill Bulk Fuel Storage Facility's Contamination of the Joint Base Pearl Harbor Hickam Community Water System‡
Evaluation of the DoD's Health, Safety, and Environmental Hazard Identification and Remediation Oversight Reform in Privatized Military Housing
Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy's Red Hill Bulk Fuel Storage Facility‡
Joint Audit of Security Controls Over Coast Guard Systems Used and Operated on the DoD Information Network

Note: Nondiscretionary oversight projects are shaded.

‡ USINDOPACOM project.

CHALLENGE 4: IMPROVING FINANCIAL MANAGEMENT

KEY CONCERNS

- Inadequate controls over financial data and accounting records
- Shortages of skilled personnel
- Outdated financial data management systems
- Inconsistent availability of resources

Our oversight work related to Improving Financial Management comprises 34 planned and 39 ongoing oversight projects.

Planned Oversight Projects

Assistance with OPM's Agreed-Upon Procedures for Reviewing the FY 2025 Civilian Payroll Withholding ¹
Audit of the DoD's Compliance with Standard Financial Information System Version 11.2
Audit of the DoD's FY 2025 Compliance with Payment Integrity Information Act
Audit of the DoD's Implementation of Statement of Federal Financial Accounting Standards 54: Leases
Audit of the Residual Data from the Retirement of the DoD's Outdated Systems

Note: Nondiscretionary oversight projects are shaded.

¹ OPM is the U.S. Office of Personnel Management.

Planned Financial Statement Oversight Projects

Audit of the FY 2025 DoD Agency-Wide Financial Statements
Oversight of the FY 2025 Financial Statements for DoD Required Reporting Entities ¹ <ul style="list-style-type: none">• Defense Security Cooperation Agency Security Assistance Accounts• Department of the Air Force General Fund• Department of the Air Force Working Capital Fund• Department of the Army General Fund• Department of the Army Working Capital Fund• Department of the Navy General Fund• Department of the Navy Working Capital Fund• Military Retirement Fund• U.S. Army Corps of Engineers Civil Works Program• U.S. Marine Corps General Fund
Oversight of the FY 2025 Financial Statements for Other DoD Material Reporting Entities ¹ <ul style="list-style-type: none">• Defense Health Agency Contract Resource Management• 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• DoD Medicare-Eligible Retiree Health Care Fund• U.S. Army Corps of Engineers Sub-Allotted Fund• U.S. Transportation Command Working Capital Fund

Planned Financial Statement Oversight Projects (cont'd)

Oversight of the Statement on Standards for Attestation Engagements No. 18, Examinations of DoD Financial Management Systems and Processes²

- Defense Agencies Initiative System
- Defense Automatic Addressing System
- Defense Enterprise Accounting and Management System
- Defense Property Accountability System
- General Fund Enterprise Business System
- PIEE e-Business Suite
- The U.S. Army's System Supporting the Delivery of Munitions Inventory Management Services

Oversight of the FY 2024 Defense Logistics Agency Statement on Standards for Attestation Engagements No. 18 Examination of Service Owned Items in DLA Custody

Note: Nondiscretionary oversight projects are shaded.

¹ Each reporting entity listed constitutes a unique oversight project.

² Each system or process listed constitutes a unique oversight project.

Ongoing Oversight Projects

Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority†

Audit of DoD Efforts to Remediate Financial Statement Material Weaknesses Related to Government Property in the Possession of Contractors

Audit of DoD Senior Officials Public Financial Disclosures

Audit of the Defense Health Agency's Monitoring Efforts of TRICARE Payments

Audit of the DoD Government Travel Charge Card Program

Audit of the DoD's FY 2024 Compliance with Payment Integrity Information Act Requirements

Audit of the DoD's Medical Affirmative Claims Program

Audit of the DoD's Procedures to Ensure the Accuracy of the Pay to Remote Workers

Audit of the Impact of Continuing Resolutions on DoD Acquisition Programs

Audit of the U.S. Navy's Defective Parts and Contractor Restitution

Evaluation of Incurred Cost Audits Performed by Non-Federal Auditors for Compliance with the Government Auditing Standards

Note: Nondiscretionary oversight projects are shaded.

† Operation Atlantic Resolve project.

Ongoing Financial Statement Oversight Projects

Audit of the DoD Agency-Wide Financial Statements as of and for the FYs Ending September 30, 2024, and September 30, 2023
<p>Oversight of the FY 2024 Financial Statements for DoD Required Reporting Entities¹</p> <ul style="list-style-type: none"> • Defense Security Cooperation Agency Security Assistance Accounts • Department of the Air Force General Fund • Department of the Air Force Working Capital Fund • Department of the Army General Fund • Department of the Army Working Capital Fund • Department of the Navy General Fund • Department of the Navy Working Capital Fund • Military Retirement Fund • U.S. Army Corps of Engineers Civil Works Program • U.S. Marine Corps General Fund
<p>Oversight of the FY 2024 Financial Statements for Other DoD Material Reporting Entities¹</p> <ul style="list-style-type: none"> • Defense Health Agency Contract Resource Management • 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 • DoD Medicare-Eligible Retiree Health Care Fund • U.S. Army Corps of Engineers Sub-Allotted Fund • U.S. Transportation Command Working Capital Fund
<p>Oversight of the Statement on Standards for Attestation Engagements No. 18, Examinations of DoD Financial Management Systems and Processes²</p> <ul style="list-style-type: none"> • Defense Agencies Initiative System • Defense Automatic Addressing System • Defense Enterprise Accounting and Management System • Defense Property Accountability System • General Fund Enterprise Business System • Procurement Integrated Enterprise Environment
Review of the DoD's Use of Statement on Standards for Attestation Engagements No. 18

Note: Nondiscretionary oversight projects are shaded.

¹ Each reporting entity listed constitutes a unique oversight project.

² Each system or process listed constitutes a unique oversight project.

CHALLENGE 5: IMPROVING QUALITY OF LIFE FOR MILITARY FAMILIES

KEY CONCERNS

- Inconsistent availability, quality, and cost of healthcare, housing, and childcare
- Limited spousal support opportunities
- Barriers to financial stability
- Limited availability and quality of beneficiary programs

Our oversight work related to Improving Quality of Life for Military Families comprises 7 planned and 7 ongoing oversight projects.

Planned Oversight Projects

Audit of the TRICARE Prime Remote Program
Audit of the U.S Transportation Command's Management and Oversight of Small Personal Property Shipments
Audit of the U.S. Marine Corps' Actions to End Gender Segregation in Recruit Training
Evaluation of Continuity of Care between the Department of Veterans Affairs and the DoD
Evaluation of DoD Voting Assistance Programs for Calendar Year 2024
Evaluation of the DoD's Actions to Address Mold Hazards in Privatized Military Housing
Evaluation of the U.S. Army's Efforts to Mitigate Participation in Prohibited Activities for Soldiers Transitioning to Post-Military Life

Note: Nondiscretionary oversight projects are shaded.

Ongoing Oversight Projects

Audit of the Defense Health Agency's Management of DoD Medical Treatment Facilities Outside the Continental U.S. in Meeting Access to Care†‡
Audit of the DoD's Controls over the Processing of Patient Orders in the Military Health System GENESIS
Audit of the Military Services' Oversight of Privatized Military Housing Maintenance
Audit of the Sustainment, Restoration, and Modernization of DoD Education Activity Schools and Educational Facilities in Japan‡
Evaluation of the DoD and Services' Response to Allegations of Abuse at Child Development Centers
Evaluation of the Military Criminal Investigative Organizations' Cold Case Murder Investigations
Review of the DoD's Implementation of the Military Parental Leave Program Policy

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

CHALLENGE 6: BUILDING THE FUTURE FORCE

KEY CONCERNS

- Delayed and over budget acquisitions
- Adverse effects of the consolidated defense industrial base
- Inconsistent administration of modernization programs
- Increased competition in cyber, space, and electromagnetic operations

Our oversight work related to Building the Future Force comprises 14 planned and 30 ongoing oversight projects.

Planned Oversight Projects

Audit of the Army's Management of the XM-30 Program
Audit of the Cybersecurity Controls over DoD's Nuclear Command, Control, and Communications Systems
Audit of the DoD's Acquisition and Distribution of Bulk Petroleum Products at U.S. Military Installations in Europe†

Planned Oversight Projects (cont'd)

Audit of the DoD's Award of Unusual and Compelling Urgency Contracts
Audit of the DoD's Management of Cybersecurity Risks When Using Commercial Satellites
Audit of U.S. Space Force Contract Solicitation Procedures
Evaluation of the Defense Contract Audit Agency's Contract Audits of Special Access Programs
Evaluation of the Defense Intelligence Agency's Integration of the Machine-Assisted Analytic Rapid-Repository System within the Defense Intelligence Enterprise
Evaluation of the DoD's Electromagnetic Pulse Shielding Policies for Combatant Commands
Evaluation of the DoD's Planning for the Offensive and Defensive Use of Quantum Technologies
Evaluation of the Military Criminal Investigative Organizations' Fraud Investigative Data
Evaluation of the U.S. Air Force's Development and Implementation of Agile Combat Employment
Evaluation of the U.S. Navy's Shipyard Infrastructure Optimization Program
Evaluation of the U.S. Space Force's Satellite Design Vulnerabilities to a Nuclear Electromagnetic Pulse and Kinetic Particle Events

† Operation Atlantic Resolve project.

Ongoing Oversight Projects

Audit of Base Operations and Support Services Contracts for Current and Future Operations on Guam†
Audit of Cyber Mission Force Readiness
Audit of Cybersecurity of DoD Classified Mobile Devices
Audit of Data License Rights in Air Force Weapon System Contracts
Audit of Data Reliability in the DoD's Advancing Analytics Repository
Audit of DoD Lowest Price Technically Acceptable Contracts
Audit of Naval Facilities Engineering Command Military Construction Projects‡
Audit of Naval Supply Systems Command Management of Inventory Items with No Demand for 5 Years or More
Audit of the Defense Logistics Agency's Compliance with the Berry Amendment
Audit of the DoD's Actions to Implement Software Assurance Countermeasures Throughout the Weapon System Acquisition Life Cycle
Audit of the DoD's Actions to Implement Zero Trust User Requirements
Audit of the DoD's Comply-to-Connect Program
Audit of the DoD's Oversight of Contractor Performance for the F-35 Joint Strike Fighter Sustainment Contracts
Audit of the DoD's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative†
Audit of the Lower Tier Air and Missile Defense Sensor Program's Pathway Transition‡
Audit of the Planning and Execution of the U.S. Indo-Pacific Command's Offensive Cyberspace Operations‡
Audit of the Test and Evaluation for the U.S. Marine Corps CH-53K Program
Audit of the U.S. Army Corps of Engineers' Management of Army Military Construction Projects
Audit of the U.S. Army National Guard's Protection of Classified Information

Ongoing Oversight Projects (cont'd)

Audit of the U.S. Army's Management of M88 Recovery Vehicle Spare Parts
Audit of the U.S. Navy's Management of the MQ-4C Triton Unmanned Aircraft Program's Operational Capabilities
Evaluation of a Classified Program
Evaluation of DoD Roles and Processes Leading up to the July 2023 Basing Decision for the U.S. Space Command
Evaluation of the DoD's Ability to Defend Against a Hypersonic Missile Attack†‡
Evaluation of the DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance†
Evaluation of the Effectiveness of the Chief Digital and Artificial Intelligence Office's Artificial Intelligence Governance and Acquisition Process
Evaluation of the Replicator Initiative's Selected All-Domain, Attributable Autonomous Systems' Ability to Meet the U.S. Indo-Pacific Command's Operational Needs‡
Evaluation of U.S. Navy Efforts to Recapitalize Surge Sealift Vessels‡
FY 2024 Review of the DoD's Compliance with the Federal Information Security Modernization Act of 2014
Joint Evaluation of the National Geospatial-Intelligence Agency's Integration of Maven

Note: Nondiscretionary oversight projects are shaded.

† Operation Atlantic Resolve project.

‡ USINDOPACOM project.

MISCELLANEOUS PROJECTS

The DoD OIG has 10 planned and 9 ongoing oversight projects that are unique in nature and are not aligned with the FY 2025 TMPC.

Planned Oversight Projects

Evaluation of the Military Services' Response to Allegations of Political Activities Misconduct
External Peer Review of the Naval Audit Service Special Access Program Projects
External Peer Review of the U.S. Army Internal Review Program
External Peer Review of the U.S. Special Operations Command, Office of Inspector General, Audit Branch
Quality Control Review of the Single Audit of the Aerospace Corporation
Quality Control Review of the Single Audit of the Logistics Management Institute and its Subsidiary
Quality Control Review of the Single Audit of the Massachusetts Institute of Technology
Quality Control Review of the Single Audit of the MITRE Corporation
Quality Control Review of the Single Audit of the Parallax Advanced Research Corporation
Summary External Peer Review of the Naval Audit Service

Note: Nondiscretionary oversight projects are shaded.

Ongoing Oversight Projects

Audit of the DoD's Processes and Procedures for Addressing Information Requests from the Government Accountability Office
Evaluation of the DoD's Policies and Procedures to Protect National Security Academic Research from Foreign Influence and Other Security Threats
External Peer Review of the Defense Commissary Agency Internal Review Office
External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General
External Peer Review of the Department of Homeland Security OIG Audit Operations
External Peer Review of the Missile Defense Agency Internal Review Office
External Peer Review of the National Guard Bureau Internal Review Office
Quality Control Review of the KPMG LLP FY 2023 Single Audit of Carnegie Mellon University
Quality Control Review of the Tronconi Segarra & Associates, LLP FY 2022 Single Audit of CUBRC, Inc.

Note: Nondiscretionary oversight projects are shaded.



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