

DEPARTMENT OF DEFENSE  
OFFICE OF THE INSPECTOR GENERAL



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FY 2009 AUDIT PLAN

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OFFICE OF THE DEPUTY INSPECTOR GENERAL  
FOR AUDITING

Supplemented by the  
[Comprehensive Audit Plan for Southwest Asia](#)

October 2008

**Additional Copies of the FY 2009 Audit Plan can be obtained by contacting:**

**Office of the Deputy Inspector General for Auditing  
Attn: Corporate Planning Branch  
Room 801  
400 Army Navy Drive  
Arlington, VA 22202-2884**

**(703) 604-9142 (DSN 664-9142)**

**This plan and the Comprehensive Audit Plan for Southwest Asia are also available on our Web site at:**

**<http://www.dodig.mil/audit>**

## FOREWORD

The FY 2009 ODIG-AUD Plan contains our ongoing and planned audit projects at the start of the fiscal year and provides coverage of all DoD organizations, programs, activities, and functions as an integral part of the DoD management system, taking into consideration the President's Management Agenda, DoD Top Priorities, and GAO High-Risk areas. A significant focus for ODIG-AUD in FY 2009 are projects related to the Department's continued operations associated with Operation Iraqi Freedom and Operation Enduring Freedom. Except those mandated by law, regulation, or congressional direction, we developed audit topics with DoD managers. These projects also were coordinated with planning groups that address coverage in each major functional area.

The audit plan is a living document and will be updated to show projects completed, started, and planned on a quarterly basis. We regularly receive management requests, congressional requests, hotline allegations, and other out-of-cycle requirements that require this plan to change. Updates to this plan are available on our Web site at [www.dodig.mil/audit](http://www.dodig.mil/audit) or by contacting the Corporate Planning Branch at (703) 604-9142.



Paul J. Granetto  
Principal Assistant Inspector General  
for Auditing

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ACQUISITION PROGRAM

ONGOING PROJECTS

**Acquisition of the Air Force Second Generation Wireless Local Area Network**

**(D2008-D000AS-0078.000)** The overall objective is to review the acquisition of the Air Force Second Generation Wireless Local Area Network. Specifically, we will determine whether the program achieved operational capabilities and determine whether contracts used to acquire the system supported those capabilities. We will also determine whether the program was implemented within information assurance capabilities.

*(Announced: November 14, 2007)*

**Award of Development, Operational, Test and Evaluation Engineering and Technical Evaluation Services Contract (D2007-D000CH-0211.000)**

This project was started in response to a DoD Hotline. The overall objective is to determine whether the same engineering and technical analysis (services) contractors that participated in (or are participating in) the development, production, or testing (developmental) of the Army Future Combat Systems were also involved in the operational tests for such systems.

*(Announced: June 15, 2007)*

**Cost Increases Related to the Producer Price Index for Titanium Mill Shapes on DoD Multiyear Contracts With Economic Price Adjustment Clauses**

**(D2007-D000CH-0182.000)** The audit is a follow-on to a previous audit of economic price adjustment clauses used in DoD multiyear contracts. The overall objective is to determine whether cost increases related to the Producer Price Index for titanium mill shapes on DoD multiyear contracts with economic price adjustment clauses correspond with increased costs incurred by the contractor for titanium products.

*(Announced: April 30, 2007)*

**DoD Small Business Innovation Research Program (D2006-D000AB-0215.000)**

The overall objective is to determine whether DoD is effectively managing the Small Business Innovation Research (SBIR) Program. Specifically, we will determine whether Defense Agencies and Military Departments are effectively using the SBIR Program for research and development projects that meet DoD requirements and whether the projects developed for the SBIR Program result in products for commercial or military markets.

*(Announced: June 9, 2006)*

**CHARGE CARDS**

**ON-GOING PROJECTS**

**Air Force Use of and Controls Over the DoD Aviation Into-Plane Reimbursement Card Program (D2007-D000LD-0224.000)** This is a continuation of our review of the Services use and controls over the DoD aviation Into-Plane Reimbursement Card (AIR Card<sup>SM</sup>) Program. This audit will focus on the Air Force's use of and controls over the DoD AIR Card<sup>SM</sup>. Specifically, we will evaluate whether the Air Force complied with regulations in its use of the AIR Card<sup>SM</sup> and whether the controls were effective for processing reimbursement card payments for transactions from January 2005 through June 2007.

*(Announced: July 19, 2007)*

**U.S. Special Operations Command Government Purchase Card Program (D2008-D000FJ-0011.000)** We are required to perform periodic audits of the Department of Defense management of purchase cards per Title 10 United States Code Sec. 2784. The objective is to assess whether the U.S. Special Operations Command use of government purchase cards complies with applicable laws and regulations.

*(Announced: September 26, 2007)*

**PLANNED PROJECTS**

**Government Purchase Card Controls at Combatant Commands and Defense Agencies** Section 2784, Title 10, United States Code requires the DoD Office of the Inspector General (OIG) to perform periodic audits of the DoD Government Purchase Card (GPC) Program to identify: potentially fraudulent, improper, and abusive use of purchase cards; any pattern of improper cardholder transaction, such as purchases of prohibited items; and categories of purchases that should be made by means other than the purchase card to better aggregate purchases and obtain lower prices.

**CONSTRUCTION AND SUSTAINMENT**

**ON-GOING PROJECTS**

**Defense Base Realignment and Closure 2005 Military Construction Projects**

**(D2007-D000CG-0047.000)** The overall objective is to determine the accuracy of Defense Base Realignment and Closure (BRAC) 2005 military construction budget data. The specific objectives are to determine whether the proposed military construction projects are based on valid BRAC requirements, whether the proposed military constructions are supported with required documentation, and whether the BRAC analysis considered existing facilities. Subprojects will be started for specific BRAC locations.

*(Announced: October 23, 2006)*

- D2007-D000CG-0047.002 –Pensacola Navigator Training Consolidation
- D2007-D000CG-0047.003 – Relocate and Consolidate Service Media Activities to Ft. Meade, MD

**CONTRACTING OVERSIGHT AND QUALITY ASSURANCE**

**ON-GOING PROJECTS**

**Defense Finance and Accounting Contract for Military Retired and Annuitant Pay Functions (D2008-D000CH-0262.000)** This audit is in response to Congressman Dennis J. Kucinich. The overall objective is to review the Defense Finance and Accounting Service contract for Military Retired and Annuitant Pay functions. Specifically, we will review contractor performance, costs, and staffing, as well as the Government's management of the contract. We will also review policies and procedures for voucher prepayment examination.  
(Announced: August 13, 2008)

**Fiscal Year 2007 DoD Purchases Made Through the National Institutes of Health (D2007-D000CF-0262.000)** This audit is a coordinated effort with the U.S. Department of Health and Human Services Office of Inspector General. The audit is required by section 817, Public Law 109-364, "John Warner National Defense Authorization Act for Fiscal Year 2007," October 17, 2006, which requires a joint audit of the procedures used by DoD and the National Institutes of Health (NIH) to procure property or services on behalf of DoD. The overall objective is to determine whether DoD and NIH improved their interagency purchasing practices since our last audit. Specifically, we will examine the policies, procedures, and internal controls to determine whether DoD had a legitimate need to use NIH and whether DoD clearly defined requirements. Additionally, the joint review will examine whether NIH and DoD properly used and tracked funds and whether NIH complied with defense procurement requirements.  
(Announced: August 27, 2007)

**Fiscal Year 2007 DoD Purchases Made Through the U.S. Department of Veterans Affairs (D2007-D000CF-0263.000)** This audit is a coordinated effort with the U.S. Department of Veterans Affairs (VA) Office of Inspector General. The audit will address the requirements for the second review of VA in Public Law 109-364, "John Warner National Defense Authorization Act for Fiscal Year 2007," October 17, 2006. Section 817 requires the Inspectors General of DoD and VA to reexamine policies, procedures, and internal controls for purchase through VA that were not fully compliant with Defense procurement requirements during our review of FY 2006 purchases. The overall objective will be to determine whether DoD and VA improved their interagency purchasing practices since our last audit. Specifically, we will examine the policies, procedures, and internal controls to determine whether DoD had a legitimate need to use VA and whether DoD clearly defined requirements. Additionally, the joint review will examine whether VA and DoD properly used and tracked funds and whether VA complied with defense procurement requirements.  
(Announced: August 27, 2007)

**Formation and Operation of the America Supports You Program (D2007-D000CH-0213.000)** The overall audit objective is to review the administrative, procedural, and fiscal actions involving the formation and operation of the America Supports You program. Specifically, we will determine whether the program is effectively accomplishing its mission to showcase and communicate the public support to U.S. military members and their families.  
(Announced: June 18, 2007)



**Management of the Applications'N Support for Widely-diverse End-user Requirements (ANSWER) at United States Forces Korea (D2008-D000JA-0261.000)**

This audit is in response to a request from the U.S. Army Criminal Investigation Command. The overall objective is to determine whether management complied with applicable laws and regulations governing certain aspects of acquisition and contracting for the Applications'N Support for Widely-diverse End-user Requirements (ANSWER) contract Task Orders providing Information Technology Services for U.S. Forces Korea. (Announced: August 5, 2008)

**Navy DDG-1000 Program Small Business Contracting (D2007-D000AB-0222.000)**

The overall objective is to determine whether the Navy followed Federal Acquisition Regulation requirements for competition in subcontracting. Specifically, we will determine whether small business contractors that participated in the DDG-1000 Phase III were given the opportunity to bid for subcontracts negotiated or awarded for Phase IV.

(Announced: July 18, 2007)

**Purchases Made With Earmarked Funds (D2008-D000CF-0013.000)** The objective will be to determine whether contracts awarded using funds earmarked within the DoD budget were awarded in accordance with the Federal Acquisition Regulation and other contracting requirements. Specifically, we will determine whether the Services and the Defense Agencies obtained competition and whether they awarded the contracts at fair and reasonable prices.

(Announced: October 2, 2007)

**SeaPort Enhanced Program (D2008-D000AS-0085.000)** The overall objective is to review the award and administration of the SeaPort Enhanced (SeaPort-e) program. Specifically, we will determine whether the SeaPort-e contracts and task orders are consistent with Federal and DoD acquisition and contracting policy. Areas we will look at include management oversight, information assurance requirements, and small business participation.

(Announced: November 21, 2007)

**Security Guard Services Contract at Naval Weapons Station Earle (D2008-D000CG-0116.000)** The audit objectives will be to determine whether the Navy properly administered the contract and whether the contractor performed according to contract requirements.

(Announced: January 24, 2008)

### PLANNED PROJECTS

**Air Force Service Contracts in Support of the Combat Search and Rescue Helicopter Program**

The overall objective is to determine whether the Air Force adhered to the Federal Acquisition Regulation requirements in award of support services contracts for the Combat Search and Rescue Helicopter (CSAR-X) program. Specifically, we will determine whether management controls were adequate to maintain competition in the award and performance of CSAR-X program support services.

**Controls Over Navy DDG-1000 Program Contractor Billing Processes** The objective will be to determine whether the Navy has adequate bill processing controls established for payments made to contractors for the DDG-1000 Program. Specifically, we plan to

review how DDG-1000 program contractors request reimbursements for deliverables and work completed, how the Government determines the validity of the billings, how payments are made, and how the Navy accounts for bills paid.

### **Reimbursable Fees at Pacific Missile Range Facility and West Desert Test Center**

The objective will be to determine whether reimbursable fees for the Pacific Missile Range Facility and West Desert Test Center, DoD Major Range and Test Facility Base sites were charged appropriately in accordance with statutory, DoD, and service requirements.

FINANCIAL MANAGEMENT

**AIR FORCE**

**ON-GOING PROJECTS**

**Air Force General Fund Basic Financial Statements as of and for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FD-0081.000)** The objective will be to determine whether the FY 2007 Air Force General Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles. We will not express an opinion on internal controls, but we will review the Air Force internal controls related to the reliability of financial reporting. In addition, we will review compliance with laws and regulations related to the financial statements.

*(Announced: December 14, 2007)*

**Air Force Working Capital Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FD-0082.000)** The objective will be to determine whether the FY 2007 Air Force Working Capital Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles. We will not express an opinion on internal controls, but we will review the Air Force internal controls related to the reliability of financial reporting. In addition, we will review compliance with laws and regulations related to the financial statements.

*(Announced: December 14, 2007)*

**PLANNED PROJECTS**

**Air Force General Fund Basic Financial Statements as of and for the Fiscal Years Ending September 30, 2009 and 2008** The objective will be to determine whether the FY 2009 and 2008 Air Force General Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles. We will not express an opinion on internal controls, but we will review the Air Force internal controls related to the reliability of financial reporting. In addition, we will review compliance with laws and regulations related to the financial statements.

**Air Force Working Capital Fund Basic Financial Statements as of and for the Fiscal Years Ending September 30, 2009 and 2008** The objective will be to determine whether the FY 2009 and 2008 Air Force Working Capital Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles. We will not express an opinion on internal controls, but we will review the Air Force internal controls related to the reliability of financial reporting. In addition, we will review compliance with laws and regulations related to the financial statements.

**Environmental Disposal Costs for Weapons System Programs Reported on Note 14 of the Army and Air Force Financial Statements** The objective will be to assess the methodology used to estimate the Environmental Disposal costs for Weapons System programs reported on Note 14 of the Financial Statements.

**Oversight Audit of the Air Force, General Fund, Fund Balance with Treasury Account** The objective will be to perform oversight of independent public accounting attestation of Air Force General Fund, Fund Balance with Treasury Account.

## **ARMY**

### **ON-GOING PROJECTS**

**Accounting and Financial Reporting for the Army's Military Family Housing Privatization Program (D2007-D000FL-0233.000)** The objective is to determine whether the financial accounting and reporting for the Army's Military Family Housing Privatization Program is adequate.  
(Announced: July 25, 2007)

**Controls Over Contract Obligation Data Recorded in the Logistics Modernization Program (D2007-D000FI-0186.000)** The objective is to evaluate the effectiveness of controls over the recording and reporting of contract obligations in the Logistics Modernization Program.  
(Announced: May 7, 2007)

**Department of the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FL-0079.000)** The objective will be to determine whether the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles.  
(Announced: December 11, 2007)

**Department of the Army Working Capital Fund Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FI-0043.000)** The objective will be to determine whether the Army Working Capital Fund financial statements as of September 30, 2008 and 2007, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of this objective, we will review internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.  
(Announced: November 9, 2007)

**Internal Controls Over Army, General Fund, Cash and Other Monetary Assets Held in Southwest Asia (D2008-D000FP-0132.000)** The overall objective is to determine whether internal controls for Department of the Army, General Fund, Cash and Other Monetary Assets held in Southwest Asia are effectively designed and operating to adequately safeguard, account, document, and report Cash and Other Monetary Assets.  
(Announced: February 25, 2008)

**Internal Controls Over Government Furnished Property Transferred From and Retained by the Contractors (D2007-D000FH-0231.000)** Our objective is to evaluate the Department of the Army internal controls over Government furnished property. Specifically, we will examine whether the Department of the Army's processes and databases accurately account for existence, completeness, and valuation for Government property transferred from and retained by the contractors. We will examine whether the Department of the Army requirements were clearly defined.  
(Announced: August 1, 2007)

**Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FE-0150.000)** The objective is to determine if the Principal United States Army Corps of Engineers, Civil Works, Financial Statements as of September 30, 2008 and 2007 taken as a whole, are presented fairly, in all material respects, and in conformity with accounting principals generally accepted in the United States of America.  
(Announced: February 25, 2008)

### PLANNED PROJECTS

**Accounting for U.S. Army Corps of Engineers Property in the Possession of Contractors** The objective will be to determine how the U.S. Army Corps of Engineers accounts for property in the possession of contractors.

**Army General Fund Departmental Budgetary Operations Using the Business Enterprise Information Services** The objective will be to determine whether there are adequate internal controls over Army budgetary resources and whether budgetary transactions are being processed and reported correctly by the Business Enterprise Information Services.

**Department of the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2009 and 2008** The objective will be to determine whether the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2009 and 2008 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles.

**Department of the Army Working Capital Fund Financial Statements for the Fiscal Years Ending September 30, 2009 and 2008** The objective will be to determine whether the Army Working Capital Fund financial statements as of September 30, 2009 and 2008, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of this objective, we will review internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

**Environmental Liabilities Related to the Chemical Weapons Disposal Program** The objective will be to assess the methodology and internal controls related to reporting Chemical Weapons Disposal Program environmental liabilities within Line D of Note 14 of the Army's statements.

**Internal Controls Over the Army General Fund, Fund Balance with Treasury Account** The objective will be to evaluate the internal controls over the Army General Fund, Fund Balance with Treasury Account.

# Office of the Deputy Inspector General for Auditing

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**Internal Controls Over the Department of the Army Acquisition of Military Equipment** Our overall objective will be to evaluate the internal controls over military equipment the Department of the Army acquired or modified after September 30, 2002. Specifically, we will evaluate whether the Department of the Army processes for obligating and disbursing funds for military equipment meet Federal, DoD, and Army-specific requirements. Additionally, we will examine whether funds were properly used and tracked. We will also examine the internal controls over the accountability records as they relate to valuation and existence.

**Internal Controls Over USACE Buildings and Structures Construction Contracts** The objective is to determine whether internal controls over the bidding, source selection, and oversight of USACE buildings and structures construction contracts are adequate to ensure cost-effectiveness and reasonably identify fraud, waste, and abuse.

**Logistics Modernization Program Audit Trails and Trial Balances** The objective is to determine whether the internal controls over the Army Working Capital Fund accounting transactions originating in the Logistics Modernization Program system are adequate. We will determine whether audit trails exist, accounting transactions are supported, and transactions are recorded to the proper general ledger accounts. We will determine whether General Ledger accounts maintain proper normal balances and if not the reason for abnormal balances. In addition, we will determine which feeder systems originate the data and where the supporting documentation is maintained.

**Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2009** The objective is to determine if the Principal United States Army Corps of Engineers' Civil Works Financial Statements as of September 30, 2009 and 2008, taken as a whole, were presented fairly in all material respects in conformity with generally accepted accounting principals of the United States of America.

## **DEFENSE AGENCIES**

### **ON-GOING PROJECTS**

**Defense Finance and Accounting Service Indianapolis Operations Compilation of Other Defense Organizations-General Fund Financial Data (D2007-D000FL-0195.000)** The objective is to determine if the Defense Finance and Accounting Service Indianapolis Operations accurately and consistently compiled Other Defense Organizations-General Fund financial data.  
(Announced: June 19, 2007)

**Defense Finance Accounting Service Indianapolis Public Disbursements and Collections (D2007-D000FL-0119.001)** The objective is to determine whether disbursement and collection transactions conducted with the public by Defense Finance Accounting Service Indianapolis Operations are conducted efficiently and are subject to adequate controls.  
(Started: October 1, 2007)

**Defense Information Systems Agency General Fund and Working Capital Fund Balance Sheets as of September 30, 2007 (D2008-D000FA-0231.000)** The objective is to determine whether the Defense Information Systems Agency General Fund and Working Capital Fund Balance Sheets as of September 30, 2007, and related footnotes, taken as a whole, are presented fairly, in all material respects, in conformity with generally accepted

accounting principles in the United States of America, and in accordance with OMB Circular A-136, "Financial Reporting Requirements." We will also assess internal controls and compliance with laws and regulations pertaining to the balance sheets.  
(Announced: June 11, 2008)

**Defense Threat Reduction Agency Financial Statements (D2008-D000FA-0183.000)**

The objective will be to provide oversight and contract management for an independent public accountant to audit the FY 2008 Financial Statements of the Defense Threat Reduction Agency.  
(Announced: May 13, 2008)

**Fiscal Year 2007 Financial Statements of the Chemical and Biological Defense Program (D2007-D000FA-0127.000)**

We have contracted with the Certified Public Accounting firm of Regis and Associates PC to perform the audit of the Chemical and Biological Defense Program FY 2007 financial statements and will endorse Regis and Associates PC audit opinion as appropriate. To fulfill our audit oversight responsibilities identified in the Government Accountability Office/President's Council on Integrity and Efficiency Financial Audit Manual, we will evaluate the nature, timing, and extent of the audit work; monitor progress throughout the audit; review working papers; meet with audit management and staff members, including the audit committee; perform independent tests of the accounting records; and perform other procedures as appropriate.  
(Announced: May 21, 2007)

**Fiscal Year 2008 Defense Finance and Accounting Service Working Capital Fund Financial Statements (D2008-D000FL-0171.000)**

The objective is to determine whether Defense Finance and Accounting Service Working Capital Fund financial statements and related footnotes, taken as a whole, are presented fairly in all material respects, in conformity with generally accepted accounting principles in the United States of America, and in accordance with OMB Circular A-136, "Financial Reporting Requirements." We will also assess internal controls and compliance with laws and regulations pertaining to DFAS Working Capital Fund financial reporting.  
(Announced: April 22, 2008)

**Oversight of the FY 2008 Defense Logistics Agency Financial Statements (D2008-D000FD-0088.000)**

We will perform oversight on the Defense Logistics Agency FY 2007 Financial Statements. Specifically, we will oversee the procedures and processes used to produce the Defense Logistics Agency FY 2008 Financial Statements.  
(Started: November 14, 2007)

**Payroll and Related Transactions and Controls at the National Security Agency (D2007-D000FA-0246.000)**

The objective is to determine whether the National Security Agency's procedures for processing and reporting civilian payroll and related transactions in preparing its financial statements are in accordance with DoD guidelines and generally accepted accounting principles. In addition, we will evaluate the procedures and controls for processing and recording time and attendance.  
(Announced: August 13, 2007)

**Payroll and Related Transactions and Controls at the National Geospatial Intelligence Agency (D2007-D000FA-0247.000)**

The objective is to determine whether the National Geospatial-Intelligence Agency's procedures for processing and reporting civilian payroll and related transactions in preparing its financial statements are in accordance with DoD guidelines and generally accepted accounting principles. In addition, we will evaluate the procedures and controls for processing and recording time and attendance.  
(Announced: August 13, 2007)

## **Unpaid Bureau Voucher Number Report Used to Compile a Mechanization of Contract Administration Services Accounts Payable Balance**

**(D2008-D000FJ-0119.000)** Our objective is to assess whether the Unpaid Bureau Voucher Number (BVN) Accounts Payable report prepared by Defense Finance and Accounting Service Columbus contains complete and accurate information.  
(Announced: February 1, 2008)

## **PLANNED PROJECTS**

### **Accuracy of Receivables, Payables, and Advances Between Intelligence Agencies**

The objective will be to validate reported Receivables, Payables, and Advances that are based on transactions between other Intelligence Agencies, and determine if improvements in controls and changes in procedures are necessary.

**Defense Information Systems Agency FY 2008 Financial Systems** The objective will be to provide oversight and contract management for an independent public accountant to the FY 2008 Financial Statements of the Defense Information Systems Agency.

**Defense Threat Reduction Agency FY 2009 Financial Statements** The objective will be to provide oversight and contract management for an independent public accountant to the FY 2009 Financial Statements of the Defense Threat Reduction Agency.

### **Fiscal Year 2009 Defense Finance and Accounting Service Working Capital Fund Financial Statements**

The objective is to determine whether Defense Finance and Accounting Service Working Capital Fund financial statements and related footnotes, taken as a whole, are presented fairly in all material respects, in conformity with generally accepted accounting principles in the United States of America, and in accordance with OMB Circular A-136, "Financial Reporting Requirements." We will also assess internal controls and compliance with laws and regulations pertaining to DFAS Working Capital Fund financial reporting.

**Payroll Expenses and Controls at the Defense Intelligence Agency** The objective will be to determine if the Defense Intelligence Agency's procedures for processing and reporting civilian payroll and related expenditures in preparing its financial statements are in accordance with DoD guidelines and generally accepted accounting principles. In addition, we will evaluate the procedures and controls for processing and recording time and attendance payroll transactions.

## **DoD**

### **ON-GOING PROJECTS**

### **Demographic Data Supporting the DoD Mass Transit Benefit within the National Capital Region (D2008-D000FE-0124.000)**

The overall objective is to assess the reliability and completeness of the demographic data used to determine the eligibility of DoD personnel enrolled in the Mass Transit Benefit Program within the National Capital Region.

(Announced: February 8, 2008)

### **DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FF-0109.000)**

Our objectives are to determine whether the DoD Agency-Wide Financial Statements as of September 30, 2008 and 2007, taken as a



whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether these principles were consistently applied.

*(Announced: December 27, 2007)*

**DoD Medicare Eligible Retiree Health Care Fund for FY 2008 (D2008-D000FJ-0215.000)** The objective is to determine whether the FY 2008 Fund Financial Statements and related footnotes, taken as a whole, presented fairly in all material respects, and in conformity with generally accepted accounting principles in the United States of America and in accordance with OMB Circular A-136, "Financial Reporting Requirements."

*(Announced: May 23, 2008)*

**DoD Special-Purpose Financial Statements for Fiscal Years Ending September 30, 2008, and 2007 (D2008-D000FF-0109.001)** Our audit objective is to determine whether the special-purpose financial statements and accompanying notes for the Department of Defense as of September 30, 2008 and 2007, fairly present, in all material respects, its financial position, net costs, and changes in net position, in conformity with accounting principles generally accepted in the United States of America and the presentation requirements set fourth in the Treasury Financial Manual (TFM) Chapter 4700. As part of the audit, we will review the reclassified balance sheet as of September 30, 2008 and 2007, the related statement of net cost, the statement of changes in net position, and the accompanying notes. In addition, we will review the internal controls over the financial reporting process related to the special-purpose financial statements and perform tests of compliance with laws and regulations related to the special-purpose financial statements, including TFM Chapter 4700. We will also assess whether the Other Data, as defined by TFM Chapter 4700, is materially consistent with the information in the special-purpose financial statements.

*(Announced: August 15, 2008)*

**Financial Management of International Military Education and Training Funds (D2006-D000FD-0224.000)** The overall objective is to determine whether International Military Education and Training (IMET) funds are being properly managed, utilized, and accounted for. Specifically, we will determine whether: training courses and associated costs (travel, living allowances and medical care) are properly funded; funds for training courses and associated costs are properly recorded, accounted for, and reported; and the funds execution and reporting processes used by the different Implementing Agencies (Army, Navy and Air Force) are consistent.

*(Announced: July 18, 2006)*

**Internal Controls over DoD Agency-wide Cash and Other Monetary Assets (D2007-D000FP-0174.000)** Our objective is to assess internal controls over DoD Accountability Statements and the reporting of Cash and other Monetary Assets on the DoD Agency-Wide and Component financial statement.

*(Announced: April 23, 2007)*

**Joint Civilian Orientation Conference Fund (D2007-D000FI-0215.001)** The Office of the Secretary of Defense Administrative Instructions No. 48, "Joint Civilian Orientation (JCOC) Fund" February 10, 1992, requires this audit. This audit is part of our previously announced audit of the Organizational Structure and Manager's Internal Control Program for the Office of the Assistant Secretary of Defense for Public Affairs and the American Forces information Service (Project No. D2007-D000FI-0215.000, June 29, 2007). Our audit objective is to determine whether the administration of the Joint Civilian Orientation Fund is in accordance with Public Law and DoD policies.

*(Announced: October 15, 2007)*

**Organizational Structure and Managers' Internal Control Program for the Office of the Assistant Secretary of Defense for Public Affairs and American Forces Information Service (D2007-D000FI-0215.000)**

The objective is to evaluate the organizational structure and effectiveness of the Managers' Internal Control Program established at the Office of the Assistant Secretary of Defense for Public Affairs and the American Forces Information Service. Specifically, we will evaluate the organizational structure to determine whether management has established proper segregation of duties and effective internal controls. Our evaluation will consider the impact of base realignment and closure changes.

*(Announced: June 29, 2007)*

**Oversight of the Audit of the FY 2008 Military Retirement Fund Financial Statement (D2008-D000FP-0146.000)**

The objective is to determine whether the FY 2008 Military Retirement Fund Financial Statements are presented fairly in accordance with OMB A-136, "Financial Reporting Requirements," revised June 29, 2007.

*(Announced: March 31, 2008)*

**Validity of DoD Civilian Employee Accounts (D2008-D000FC-0156.000)**

The objective is to determine whether the Defense Finance and Accounting Service made payments to valid DoD Civilian employee accounts.

*(Announced: March 5, 2008)*

## PLANNED PROJECTS

**Agreed Upon Procedures to Review the FY 2009 Civilian Payroll Withholding Data and Enrollment Information**

The overall objective is to assist the Office of Personnel Management (OPM) in assessing whether Health Benefits, Life Insurance, Retirement contributions and withholdings, and enrollment information submitted by the Defense Finance and Accounting Service (DFAS) to OPM were reasonable and accurate. We will assist them by performing agreed-upon procedures agreed to by the OPM Chief Financial Officer and OPM Inspector General.

**Defense Agency Initiative** The objective will be to determine whether the Business Transformation Agency properly justified the Defense Agency Initiative, adequately identified system requirements, and appropriately contracted for system integrator services.

**DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2009 and 2008**

Our objectives are to determine whether the DoD Agency-Wide Financial Statements as of September 30, 2009 and 2008, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether these principles were consistently applied.

**DoD Compliance with the Improper Payments Act of 2002**

Each fiscal year, the Inspector General of each agency must determine whether the agency is in compliance with the Improper Payments Information Act of 2002 and submit a report to the head of the agency on that determination.

**DoD Financial Reporting of Operating Materials and Supplies**

The objective will be to evaluate management assertions pertaining to completeness and existence of DoD operating materials and supplies accounts and to determine whether these accounts are presented fairly on the financial statements in accordance with OMB requirements.

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**DoD Reserve Components Pay Cycles** The objective will be to determine the efficiency of DoD Reserve Components' pay cycles.

**DoD Special-Purpose Financial Statements for Fiscal Years Ending September 30, 2009 and 2008** Our audit objective is to determine whether the special-purpose financial statements and accompanying notes for the Department of Defense as of September 30, 2009 and 2008, fairly present, in all material respects, its financial position, net costs, and changes in net position, in conformity with accounting principles generally accepted in the United States of America and the presentation requirements set forth in the Treasury Financial Manual (TFM) Chapter 4700. As part of the audit, we will review the reclassified balance sheet as of September 30, 2009 and 2008, the related statement of net cost, the statement of changes in net position, and the accompanying notes. In addition, we will review the internal controls over the financial reporting process related to the special-purpose financial statements and perform tests of compliance with laws and regulations related to the special-purpose financial statements, including TFM Chapter 4700. We will also assess whether the Other Data, as defined by TFM Chapter 4700, is materially consistent with the information in the special-purpose financial statements.

**Internal Controls over the Department of the Army, Navy and Air Force Financial Management of Residual Value** The objective will be to establish whether internal controls over the transfer of excess Government installations to host nations are in place and operating as designed.

**Management Oversight of the DoD Business Enterprise Architecture** The objective will be to determine whether management oversight of the Business Enterprise Architecture (BEA) is adequate and if BEA requirement changes are reasonable and economically justified. In addition, we will examine the effect BEA requirement changes have on developing systems.

**Military Department Internal Controls for Reporting Accounts Payable Balances** The objective will be to assess whether the Military Department finance and accounting systems contain accurate and timely accounts payable information.

**Oversight of the Audit of the FY 2009 Military Retirement Fund Financial Statement** The objective is to determine whether the FY 2009 MRF Financial Statements are presented fairly in accordance with Generally Accepted Government Auditing Standards and requirements established by OMB Bulletin 07-04, "Audit Requirements for Federal Financial Statements," September 4, 2007.

## **MARINE CORPS**

### **ON-GOING PROJECTS**

**FY 2008 Navy Working Capital Fund-Marine Corps Financial Statements for the Fiscal Years Ending 2008 and 2007 (D2008-D000FN-0098.000)** The overall objective will be to determine whether the principal United States Marine Corps Working Capital Fund financial statements as of September 30, 2007 and 2006 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles. We will review the United States Marine Corps Working Capital Fund balance sheet and the related statements of net cost, changes in net position, budgetary resources, financing and custodial activity for the fiscal years then ended. In

addition, we will review internal control related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.  
(Announced: December 11, 2007)

**Internal Controls Over the U.S. Marine Corps Military Equipment Baseline Valuation (D2007-D000FN-0216.000)** The overall objective is to determine whether the internal controls over the valuation of the U.S. Marine Corps military equipment baseline are adequate. Specifically, we will assess the effectiveness of the Marine Corps' internal controls over the valuation, rights and obligations, and completeness of military equipment.  
(Announced: July 5, 2007)

**United States Marine Corps General Fund Principal Financial Statements for the Fiscal Years Ending 2008 and 2007 (D2008-D000FN-0099.000)** The overall objective is to determine whether the principal United States Marine Corps General Fund financial statements as of September 30, 2007 and 2006 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles. We will review the United States Marine Corps General Fund balance sheet and the related statements of net cost, changes in net position, budgetary resources, financing and custodial activity for the fiscal years then ended. In addition, we will review internal control related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.  
(Announced: December 11, 2007)

### PLANNED PROJECTS

**FY 2009 Navy Working Capital Fund-Marine Corps Financial Statements for the Fiscal Years Ending 2009 and 2008** The overall objective will be to determine whether the principal United States Marine Corps Working Capital Fund financial statements as of September 30, 2009 and 2008 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles. We will review the United States Marine Corps Working Capital Fund balance sheet and the related statements of net cost, changes in net position, budgetary resources, financing and custodial activity for the fiscal years then ended. In addition, we will review internal control related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

**United States Marine Corps Accounts Payable** Our overall objective will be to determine whether the United States Marine Corps and the Defense Finance and Accounting Service complied with applicable laws and regulations related to processing and recording Accounts Payables.

**United States Marine Corps General Fund Principal Financial Statements for the Fiscal Years Ending 2009 and 2008** The overall objective is to determine whether the principal United States Marine Corps General Fund financial statements as of September 30, 2009 and 2008 taken as a whole were presented fairly in all material respects and in conformity with generally accepted accounting principles. We will review the United States Marine Corps General Fund balance sheet and the related statements of net cost, changes in net position, budgetary resources, financing and custodial activity for the fiscal years then ended. In addition, we will review internal control related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

## NAVY

### ON-GOING PROJECTS

**Contract Financing Payments for Shipbuilding (D2008-D000FJ-0177.000)** Our objective is to determine whether the Navy and Defense Finance and Accounting Service are properly reporting contract financing payments for shipbuilding contracts on the DoD and Navy financial statements. We will also determine whether DoD and the Defense Finance and Accounting Service are properly administering and paying contracts with financing provisions in accordance with Defense Federal Acquisition Regulation Supplement and Federal contract requirements.  
(Announced: March 20, 2008)

**Department of the Navy Working Capital Fund Financial Statements for the Fiscal Years Ending September 30, 2008 and 2007 (D2008-D000FC-0097.000)** Our objective is to determine whether the Department of the Navy Working Capital Fund financial statements as of September 30, 2008 and 2007, taken as a whole, were presented fairly, in all material respects, and in conformity with generally accepted accounting principles of the United States of America. As part of the audit, we will review the Department of the Navy Working Capital Fund Consolidated Balance Sheet, and the related Consolidated Statements of Net Cost, the Consolidated Statement of Changes in Net Position, the Combined Statement of Budgetary Resources, the Combined Statement of Financing, and the related footnote disclosures for the fiscal years then ended. We will also review the Required Supplementary Information and the Other Accompanying Information.  
(Announced: December 18, 2007)

**Fiscal Year 2008 Department of the Navy General Fund Financial Statements (D2008-D000FN-0101.000)** The objective will be to determine whether the principal Navy General Fund Financial Statements as of September 30, 2008 and 2007 taken as a whole were presented fairly in all material respects and in conformity with generally accepted auditing principles of the United States of America.  
(Announced: December 14, 2007)

**Internal Controls Over the Department of the Navy Cash and Other Monetary Assets Held in the Continental United States (D2008-D000FN-0127.000)** The objective will be to determine whether internal controls over Department of the Navy Cash and Other Monetary Assets held within the Continental United States are properly safeguarded, recorded, accumulated, and reported.  
(Announced: February 8, 2008)

**Internal Controls Over the Department of the Navy Equipment Baseline Valuation (D2007-D000FN-0214.000)** The overall objective is to determine whether the internal controls over the valuation of the Department of the Navy's military equipment baseline are adequate. Specifically, we will assess the effectiveness of the Department of the Navy's internal controls over the valuation, rights and obligations, and completeness of military equipment.  
(Announced: July 9, 2007)

**Obligation of Funds for Ship Maintenance and Repair at the Commander, U.S. Pacific Fleet (D2007-D000FC-0151.001)** The objective will be to determine if the activities provided funds by the Commander, U.S. Pacific Fleet has correctly obligated

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funds for ship maintenance and repairs. Specifically, we will determine whether these activities are obligating funds for ship maintenance and repair in accordance with applicable federal and DoD regulations.  
(Started: January 8, 2008)

## PLANNED PROJECTS

**Controls Over Equipment Stored at Naval Aviation Depots** The overall objective will be to evaluate the controls over equipment at the Naval Aviation Depots. Specifically, we will evaluate the physical inventory control program and related periodic physical inventories.

**Department of the Navy Working Capital Fund Financial Statements for the Fiscal Years Ending September 30, 2009 and 2008** Our objective is to determine whether the Department of the Navy Working Capital Fund financial statements as of September 30, 2009 and 2008, taken as a whole, were presented fairly in all material respects and in conformity with generally accepted accounting principals of the United States of America. Also, we will determine whether generally accepted accounting principles of the United States of America were consistently applied. We will review the Department of the Navy Working Capital Fund Consolidated Balance Sheet, the related Consolidated Statements of Net Cost, the Consolidated Statement of Changes in Net Position, the Combined Statement of Budgetary Resources, and the related footnote disclosures for the fiscal years then ended. We will also review the Required Supplementary Information and the Other Accompanying Information. In addition, we will review internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

**Fiscal Year 2009 Department of the Navy General Fund Financial Statements** The objective will be to determine whether the principal Navy General Fund Financial Statements as of September 30, 2009 and 2008 taken as a whole were presented fairly in all material respects and in conformity with generally accepted auditing principles of the United States of America.

**Internal Controls over the Department of the Navy Government Furnished Property** The overall objective will be to evaluate the Department of Navy internal controls over Government furnished property. Specifically, we will examine whether the Department of the Navy's processes and databases accurately account for existence, completeness and valuations of Government property transferred from and retained by Government contractors. We will also determine whether the Department of Navy requirements for Government furnished property are clearly defined.

**Internal Controls over the Existence of Navy Military Equipment** The objective will be to assess the effectiveness of the Navy's internal controls over the existence of Navy military equipment.

**Internal Controls over the Department of the Navy Acquisition of General Equipment** Our overall objective will be to evaluate the internal controls over the Department of the Navy purchases for General Property (Personal Property) after September 30, 2002. Specifically, we will evaluate whether the Navy processes for obligating and disbursing funds for General Property (Personal Property) meet Federal, DoD and Navy specific requirements. We will also examine whether funds were properly used and tracked.

## FINANCIAL SYSTEMS

### ON-GOING PROJECTS

**Automated Disbursing System (D2008-D000FB-0084.000)** The objective will be to determine whether the Automated Disbursing System (ADS) complies with DoD information assurance requirements. Specifically, we will determine whether controls were operating effectively to produce reliable data by testing the integrity of the system. We will review the controls used to mitigate risk during the migration of disbursing data from the Centralized Disbursing System and the Standard Finance Redesign - Subsystem One into ADS.

*(Announced: December 11, 2007)*

**Contract Oversight of the United States Corps of Engineers 2008 Financial Statements – Information Technology Portion (D2008-D000FE-0150.000)** The objective will be to provide contract oversight on the audit of the 2008 U.S. Army Corps of Engineers financial statements. Specifically, we will review, analyze, and perform oversight functions of contractor work on the information technology portion of the U.S. Army Corps of Engineers 2008 financial statements.

*((Announced: February 25, 2008)*

**Data Migration Strategy and Information Assurance of the Business Enterprise Information Services (D2008-D000FB-0120.000)** Our objectives are to determine whether the Business Enterprise Information Services (BEIS) provides adequate enterprise level capabilities for financial reporting; has met the standards for the Federal Financial Management Improvement Act and the Federal Information Security Management Act; and has an adequate plan for data migration.

*(Announced: February 8, 2008)*

**Defense Industrial Financial Management System (D2007-D000FG-0087.000)** The overall objective is to determine the reliability of financial data in the Defense Industrial Financial Management System in conjunction with the Chief Financial Officers Act of 1990. We will determine whether selected general and application controls are adequately designed and operating effectively and whether the system complies with the Federal Financial Management Improvement Act of 1996 (Public Law 104-208) and other applicable regulations. We will also determine whether the Defense Industrial Financial Management System is properly certified and accredited according to the DoD Information Technology Security Certification and Accreditation Process.

*(Announced: December 19, 2006)*

**Distribution Standard System (D2007-D000FG-0012.000)** The objective is to determine the reliability of financial data in the Distribution Standard System in conjunction with the Chief Financial Officers Act of 1990. We will determine whether selected general and application controls are adequately designed and operating effectively and whether the system complies with the Federal Financial Management Improvement Act of 1996 (Public Law 104-208) and other applicable laws and regulations. We will also determine whether the Distribution Standard System is properly certified and accredited according to DoD Information Technology Security Certification and Accreditation Process.

*(Announced: October 6, 2006)*

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**Vulnerability Management System (D2007-D000FG-0071.000)** The objective is to determine whether the general and application controls for the Vulnerability Management System are adequately designed and effective, and the data applicable to the Center for Computer Services is accurate and reliable.  
(Announced: November 6, 2006)

## PLANNED PROJECTS

**Army Corps of Engineers Information Technology (ACEIT) Organization** The objective will be to determine whether the Army Corps of Engineers Information Technology Organization achieved the efficiencies described in the USACE A-76 competition to provide Information Management/Information Technology services.

**Defense Agencies Initiative** The objective is to determine whether the Defense Agencies Initiative, as designed is FFMIA compliant; meets user requirements, and whether general and application controls are effective.

**Defense Civilian Pay System Controls Placed in Operation and Tests of Operating Effectiveness for the Period October 1, 2008, Through March 31, 2009** The audit objectives will be to determine whether the Defense Civilian Pay System general and application controls are adequately designed and effective to produce reliable data, and whether such controls had been placed in operation as of March 31, 2009. This includes determining whether the Defense Finance and Accounting Service and the Defense Information System Agency designed the controls to achieve specific control objectives and complied with those controls.

**Defense Enterprise Accounting and Management System** The objective will be to determine whether the Defense Enterprise Accounting and Management System is Joint Financial Management Improvement Process and Chief Financial Officer Act compliant; how adequate general and application controls will be designed in the system; and, the tests that will determine the adequacy of those controls.

**DoD Information Technology Business Systems Investment Review Process** The objective will be to determine whether the DoD Investment Review Process meets the requirements of the FY2005 National Defense Authorization Act, the Defense Business Systems Management Committee manages cross-domain integration consistent with the DoD enterprise architecture, and the Components are following investment review guidance issued by the Business Transformation Agency.

**Logistics Modernization Program** The objective of this audit is to determine whether general and application controls related to the Logistics Modernization System are adequate and provide the needed data integrity of data reported in the Army Working Capital Fund (AWCF) trail balances.

**Marine Corps Total Force System** The objective is to assess the integrity, confidentiality and availability of data reported by the Marine Corps Total Force System. We plan to review the general and application controls of the Marine Corps Total Force System and how this data is interfaced with the Standard Accounting and Budgetary Reporting System. The general control testing will include examining the entity wide security program planning and management; access controls; application software development and change control; system software; segregation of duties; and service continuity.



**HEALTH CARE AND MORALE**

**ON-GOING PROJECTS**

**Medical Equipment Used to Support Operations in Southwest Asia**  
**(D2008-D000LF-0093.000)** The overall objective will be to evaluate the internal controls for acquiring, recording, and reporting medical equipment used to support operations in Southwest Asia. This project is a continuation of medical GWOT work.  
*(Announced: December 3, 2007)*

**TRICARE Controls Over Claims by Third-Party Billing Agencies**  
**(D2008-D000LF-0100.000)** The objective is to evaluate the adequacy of TRICARE controls over health care claims submitted by third-party billing agencies for care provided in the United States.  
*(Announced: December 10, 2007)*

**PLANNED PROJECTS**

**Contractor Requirements for Protecting Sensitive Medical Data** The overall objective will be to determine whether DoD guidance is adequate and effectively implemented to safeguard sensitive DoD patient information on contractor systems.

**Controls Over DoD Pharmacy Inventories and Medical Necessity Documentation**  
The overall objective will be to determine whether pharmacy formulary inventories are maintained in accordance with DoD policy and whether non-formulary prescriptions are supported by medical necessity.

**INFORMATION TECHNOLOGY**

**ON-GOING PROJECTS**

**Controls Over Personal Digital Assistants Used in the Department of Defense**

**(D2008-D000LC-0131.000)** The overall objective will be to determine whether the Military Services and Other Defense Agencies have controls in place to prevent unauthorized disclosure of information contained in wireless devices. Specifically, we will review controls to protect information contained in BlackBerry devices and other personal digital assistants used in the Military Services and Other Defense Agencies. *(Announced: February 25, 2008)*

**Disposal and Sanitization of Excess Information Technology Equipment**

**(D2008-D000LC-0064.000)** The objective will be to determine whether DoD Components properly dispose of information technology equipment in accordance with DoD security regulations. *(Announced: November 28, 2007)*

**Review of the Physical Security of Department of Defense Installations**

**(D2008-D000LB-0159.000)** Our objective is to evaluate the physical security programs at Department of Defense installations. Specifically, we will analyze DoD installations' progress in implementing the requirements set forth in DoD Instruction 5200.08-R, "Physical Security Program," April 9, 2007. In addition, we will review the findings of documents specified in Section 357 of the Act. *(Announced: February 28, 2008)*

**IRAQ AND SOUTHWEST ASIA  
(GLOBAL WAR ON TERROR)**

For ongoing and planned projects, please see the:  
[Comprehensive Audit Plan for Southwest Asia](#)

**READINESS AND FORCES MANAGEMENT**

**ON-GOING PROJECTS**

**Information Operations Career Force Management (D2008-D000LH-0140.000)** The objective is to evaluate the management of the Information Operations Career Force. Specifically, we will review the combatant commands' identification and prioritization of requirements for information operations billets, training, and education.  
(Announced: February 26, 2008)

**Rental Vehicle Use of the Combatant Commands (Project No. D2008-D000JA-0222.000)** The audit was recommended by the Chief of Staff, U.S. European Command. The audit objective is to determine whether individuals on temporary duty to Combatant Command (including individual augmentees) used rental vehicles in accordance with current guidance.  
(Announced: June 19, 2008)

**PLANNED PROJECTS**

**Public-Private Partnerships for Depot-Level** The objective will be to determine the effectiveness of the public-private partnership arrangements entered into by DoD Depots.

OTHER

**CRITICAL TECHNOLOGY PROTECTION**

**ON-GOING PROJECTS**

**End-Use Monitoring of Defense Articles and Services Transferred to Foreign Customers (D2007-D000LG-0228.000)** The objective is to review the Golden Sentry Program, which monitors how foreign governments use U.S. defense articles and services, to determine whether the program records and controls transfers of sensitive arms effectively.  
*(Announced: August 6, 2007)*

**Nonrecurring Costs Related to Foreign Military Sales (D2007-D000LG-0221.000)** The objective is to determine whether DoD is recouping nonrecurring costs, including research and development and production costs, under the Foreign Military Sales program.  
*(Announced: August 13, 2007)*

**HUMAN CAPITAL**

**ON-GOING PROJECTS**

**Follow-on Audit of Controls Over Personal Commercial Solicitation of Military Personnel (D2008-D000LD-0058.000)** The audit is being performed to meet the requirements of Public Law 109-290, “The Military Personnel Financial Services Act,” September 29, 2006. The law requires the DoD Office of the Inspector General to review the effects of DoD Instruction 1344.07, “Personnel Commercial Solicitations on DoD Installations,” and the reforms included in the law on the quality and suitability of sales of securities and insurance products marketed to members of the Armed Forces.  
*(Announced: November 14, 2007)*

**Review of Office of Management and Budget Influence Over DoD Public-Private Competitions (D2008-D000CH-0166.001)** Our objective is to determine whether the Office of Management and Budget influenced the Secretary of Defense and the Secretaries of the Military Departments to plan or conduct public-private competitions or direct conversions using the Office of Management and Budget Circular No. A-76.  
*(Started: May 5, 2008)*

**DISASTER EFFORTS**

**ON-GOING PROJECTS**

**Mission Assignment Process During the 2007 Wildland Fires in Southern California (D2008-D000CG-0246.000)** The overall audit objective is to answer the Joint Chiefs of Staff concern regarding the validation of requests for DoD support to civil authorities during the 2007 Southern California wildland fires. Specifically, we will review DoD response activities with regard to authorities, validation of requests, and financial

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management pertaining to support rendered. Where applicable, we will expand the scope of the Joint Chiefs' request to include more recent wildfires.  
(Announced: July 8, 2008)

### **PLANNED PROJECTS**

**U.S Army Corps of Engineers Response to the 2008 Hurricane Season** The objective is to review the U.S. Army Corps of Engineers response to the 2008 hurricane season. Specific objectives may include the review of the award and administration of contracts for disaster recovery.

### **LOGISTICS**

For ongoing and planned projects, please see the:  
[Comprehensive Audit Plan for Southwest Asia](#)