



Comprehensive Oversight Plan for Southwest Asia



FY 2009 Update
April 2009

Additional copies of this Oversight Plan can be obtained by contacting:

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FOREWORD

The participating DoD and Federal oversight agencies are pleased to present the April 2009 update to the Comprehensive Oversight Plan for Southwest Asia.

The Southwest Asia Joint Planning Group facilitated the compilation and issuance of the Comprehensive Oversight Plan for Southwest Asia in response to the FY 2008 National Defense Authorization Act. This plan incorporates the planned and ongoing oversight of the Inspectors General of the Department of Defense, Department of State, and the U.S. Agency for International Development; the Special Inspector General for Iraq Reconstruction; the Special Inspector General for Afghanistan Reconstruction; the Army Audit Agency; the Naval Audit Service; the Air Force Audit Agency; and the Defense Contract Audit Agency.

The April 2009 edition includes an update on the status of the projects listed in the November 2008 edition; planned and ongoing oversight efforts of the Special Inspector General for Afghanistan Reconstruction; the addition and inclusion of new statutory required projects; and oversight requested by the Commander, U.S. Central Command.

SECTION 842 REQUIRED OVERSIGHT. The initial Comprehensive Oversight Plan for Southwest Asia was issued in June 2008 and included the participating DoD and Federal oversight agencies planned and ongoing oversight efforts related to Section 842, of the FY 2008 National Defense Authorization Act:

The FY 2008 National Defense Authorization Act (P.L. 110-181) Section 842, "Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan," January 28, 2008, requires the Inspector General of the Department of Defense to develop a comprehensive plan for a series of audits of Department of Defense contracts, subcontracts, and task and delivery orders for the logistical support of coalition forces in Iraq and Afghanistan. The Act also requires that the Special Inspector Generals for Iraq Reconstruction and Afghanistan Reconstruction develop a comprehensive plan for a series of audits of Federal agency contracts, subcontracts, and task and delivery orders for the performance of security and reconstruction functions in Iraq and Afghanistan.

SECTION 852 REQUIRED OVERSIGHT. The April 2009 update also includes the DoD IG, Army Audit Agency, Naval Audit Service, and Air Force Audit Agency planned and ongoing oversight efforts related to Section 852, of the FY 2009 National Defense Authorization Act:

The FY 2009 National Defense Authorization Act (P.L. 110-417) Section 852, “Comprehensive Audit of Spare Parts Purchases and Depot Overhaul and Maintenance of Equipment for Operations in Iraq and Afghanistan,” requires that the Army Audit Agency, the Navy [sic] Audit Service, and the Air Force Audit Agency, in coordination with the Inspector General of the Department of Defense develop a comprehensive plan for a series of audits for Department of Defense contracts, subcontracts, and task and delivery orders for depot overhaul and maintenance of equipment for the military in Iraq and Afghanistan; spare parts for military equipment in Iraq and Afghanistan; and Department of Defense in-house overhaul and maintenance of military equipment used in Iraq and Afghanistan.

EXPANSION OF THE OVERSIGHT PLAN TO INCLUDE ADDITIONAL AREAS SUPPORTING THE U.S. MISSION IN SOUTHWEST ASIA. We have expanded this oversight plan beyond the statutory mandate to show all of the audit, inspection, and evaluation work (oversight) for Iraq and Afghanistan, including other key issue areas, such as asset accountability, financial management, systems contracts, and human capital for contract administration. We continue to coordinate oversight plans through existing working groups and councils.

The Commander, U.S. Central Command proactively engaged the Defense oversight community by requesting focused oversight on asset accountability in the U.S. Central Command Area of Responsibility. In December 2008, the Commander, U.S. Central Command, requested the DoD Inspector General to lead a planning effort with the Service Audit Agencies to prepare a comprehensive approach to ensure that U.S. funded assets are properly accounted for and that there is a process for the proper transfer, reset, or disposal of these assets from military units, support staff, and contractors as the footprint changes.

OTHER SECTION 842 REQUIRED OVERSIGHT. In October 2008, the Special Inspector General for Iraq Reconstruction issued the oversight plan for audits of private security contractors, which was developed in consultation with other cognizant Inspectors General, as required by Section 842. The comprehensive plan for private security contractors can be found on the Web at <http://www.sigir.mil/audits/pdf/Section842.pdf>

Our Agencies continue to work together to provide effective oversight of the U.S. led efforts in Southwest Asia. This plan may be revised and updated as necessary. The next scheduled update to this plan will be the FY 2010 Update, which we plan to issue in October 2009.



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INSPECTOR GENERAL, DEPARTMENT OF DEFENSE

PLANNED PROJECTS

AUDIT PROJECTS

Acquisition of Spare Parts at the Defense Supply Center. Objective: To evaluate the contract solicitation and award process used in the acquisition of spare parts at the Supply Centers. Specifically, we will evaluate the type of contracts awarded and incentives used in the contract pricing for spare parts. (Section 852)

Analysis of Trends in Cost Type Contracts. Objective: To determine whether DoD is using cost type contracts more frequently than in the past and whether the use is appropriate.

Army Military Pay in Support of the Global War on Terror. Objective: To determine whether the Department of the Army military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, we will review DoD military pay disbursements to determine whether U.S. Army military personnel on Active Duty status are paid accurately and timely.

Asset Accountability. The Commander, U.S. Central Command, requested the DoD IG, the Army Audit Agency, the Naval Audit Service, and the Air Force Audit Agency, in support of the movement of forces within Southwest Asia, provide oversight of asset accountability in Southwest Asia. Objective: The overall objective is to determine whether U.S. funded assets are properly accounted for and that there is a process for the proper transfer, reset, or disposal of these assets from military units, support staff, and contractors as the foot print changes in the U.S. Central Command Area of Responsibility. A series of audits is planned in support of this request.

Award of the U.S. Air Force War Reserve Materiel Contract. Objective: To determine whether the war reserve material contract was awarded in accordance with Federal and DoD guidance.

Broad Area Maritime Surveillance Unmanned Aircraft Systems. Objective: To determine whether the Navy awarded and administered the Broad Area Maritime Surveillance Unmanned Aircraft Systems contract in accordance with Federal and DoD contract and acquisition requirements.

Building Materials Used in Kandahar Afghanistan. Objective: To determine whether the Combined Security Transition Command – Afghanistan has received adequate building materials for construction projects in the Kandahar area. Specifically, to determine whether adequate quality controls and quality assurance provisions are contained in the construction contracts and whether suppliers are delivering products in accordance with those provisions. This effort may result in a series of reviews.

Cargo Movement to Afghanistan. Objective: To determine land movement of all cargo destined for Afghanistan forces and whether adequate controls on delivery of cargo exist. We plan to announce this project during the 1st Quarter of FY 2010.

Contract Management of Anthropologist Contracts. Objective: To determine whether contracts for Anthropologist services were properly awarded and administered.

Contract Management of Linguistics Contracts. Objective: To determine whether contracts for Linguistics services were properly awarded and administered.

Contracting for Facilities Operations Support Services for Operation Iraqi Freedom and Operation Enduring Freedom. Objective: To examine contracts and task orders for facilities operations support services (housekeeping, trash/garbage removal, landscaping, etc.). Specifically, we will examine the development of contract requirements, award of contracts and task orders, and the administration of the contracts and task orders.

Contracting for Information Technology Equipment, Support, or Services in Support of Operation Iraqi Freedom and Operation Enduring Freedom. Objective: To evaluate whether the acquisition for Information Technology equipment, support and services were effectively provided to meet the management requirements of Operation Iraqi Freedom and Operation Enduring Freedom.

Contracts Administered by the Technology Applications Contracting Office. Objective: To determine whether the Technology Applications Contracting Office (TAKO) contracts and task orders are consistent with Federal and DoD acquisition and contract policy.

Controls Over Billing Customers and Collecting Revenue for Work Performed at Tobyhanna Army Depot. Objective: To evaluate the controls for billing customers and collecting revenue at Tobyhanna Army Depot. Specifically, we will identify the relevant processes and evaluate the controls for billing customers and collecting the resulting revenue within the Logistics Modernization Program. (Section 852)

Controls Over Classifying and Reporting Excess Army Working Capital Fund Inventory. Objective: To evaluate the controls over the classifying and reporting of Army Working Capital Fund inventory in excess of operating requirements. (Section 852)

Controls Over Global War on Terror Funds Used to Procure and Maintain Army Aviation Assets. Objective: To evaluate the controls over the use and reporting of Global War on Terror funds budgeted to procure and maintain Army aviation assets. (Section 852)

Controls Over Payments of Commercial Invoices. Objective: To examine potential indicators of fraudulent activity and the large number of payments made by Defense Finance and Accounting Service for operations in Southwest Asia. We plan to use predictive analysis techniques to audit commercial invoices paid by Defense Finance and Accounting Service during FY 2008.

Defense Finance and Accounting Service Personnel Support for the Global War on Terror. Objective: To determine whether the current level of Defense Finance and Accounting Service personnel assigned to support the mission in Iraq, Afghanistan, and Kuwait is adequate to ensure accurate and timely accounting and contract payments.

Disposal and Sanitization of Information Technology Equipment at Bagram Air Base. Objective: To determine whether management controls are effective to prevent the unauthorized disposal or release of Information Technology resources, such as flash drives, removable hard drives, and printers. Specifically, we will review whether the Bagram Air Base information security procedures for equipment are adequate and effective. This effort may result in a series of reviews. (Asset Accountability)

Disposal and Sanitization of Information Technology Equipment Used in OIF and OEF. Objective: To determine whether Information Technology equipment used in Operation Iraqi Freedom and Operation Enduring Freedom that was either replaced or retired, received proper disposal and sanitization of data. (Asset Accountability)

DoD Compliance with Federal Tax Reporting Requirements for Contractors Supporting Global War on Terror. Objective: To determine whether payments to contractors and individuals performing work in support of the Global War on Terror were properly reported to the Internal Revenue Service.

DoD Contractors Indebted to the U.S. Government Performing Work in Support of the Global War on Terror. Objective: To review the contractor debt collection process and the controls within DoD, including Army, Navy, and Air Force, associated with the List of Contractors Indebted to the United States who are performing work in support of the Global War on Terror. Specifically, we will also identify if the DoD is in a position to collect monies due to the Government prior to making any contract payments.

Enterprise Business System. Objective: To determine whether the Enterprise Business System provided adequate logistics, contracting, and accounting information on Global War on Terror to managers and customers.

Followup: Audit of Internal Controls Over Payments Made in Iraq, Kuwait, and Egypt. Objective: To determine whether DoD implemented sufficient actions to improve controls over payments made in Iraq, Kuwait, and Egypt supporting the Global War on Terror to ensure the payments were adequately supported.

Followup: Contracting for Non-tactical Vehicles (NTVs) in Support of Operation Enduring Freedom. The Commander, U.S. Central Command, expressed his concern over issues the DoD IG identified in a draft report regarding contracting for non-tactical vehicles in Operation Enduring Freedom and requested the DoD IG perform a followup review to this effort within 6 months of the issuance of the expected final report. Specifically, the Commander was concerned over the potential that 85 percent of 215 contracts files did not contain documentation to show that contracting officers appointed contracting officers representatives to oversee the contracts. We plan to announce this project during the 1st Quarter of FY 2010.

Followup: Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia. The Commander, U.S. Central Command, expressed his concern over issues the DoD IG identified in a draft report regarding billing for health care for contractors in Southwest Asia and requested the DoD IG perform a followup review to this effort within 6 months of the issuance of the expected final report. Specifically, the Commander was concerned over the potential that military treatment facilities were providing billable healthcare in the millions without seeking reimbursement.

Fuel Supply Point Operations. The DoD IG continues its oversight of fuel operations in Southwest Asia. Objective: To determine whether Class III fuel used in Operation Enduring Freedom is distributed efficiently and effectively. Specifically, we will determine whether fuel supply points are operating in accordance with DoD regulations and requirements. We will also followup on issues identified during “Class III Fuel Procurement and Distribution in Southwest Asia” (D2008-D000JC-0186.000).

Internal Controls over Contract Systems Used in Southwest Asia. Objective: To determine the adequacy of internal controls of contracting systems used in Southwest Asia. This may result in a series of future projects announced.

Data Reliability and Information Assurance on Procurement Automated Data and Document System. Objective: To determine whether the Procurement Automated Data and Document System provides adequate capabilities for financial reporting, and whether the Procurement Automated Data and Document System has met the standards for Federal Financial Management Improvement Act and Federal Information Security Management Act.

Data Reliability and Information Assurance on Standard Procurement System. Objective: To determine whether the Standard Procurement System provides adequate capabilities for financial reporting, and whether the Standard Procurement System has met the standards for Federal Financial Management Improvement Act and Federal Information Security Management Act.

Management of the Combat Service Support Contract-Kuwait/Kuwait-Base Operations Support Services Contract(s). Objective: To evaluate the overall management of the Combat Service Support Contract-Kuwait (CSSC-K) / Kuwait-Base Operations Support Services Contract (K-BOSS) contracts, multiple audits will include evaluations of contractor performance measurement, quality assurance oversight, determination of award fees, and review of the contract management by CSA Ltd.

Marine Corps Military Pay in Support of the Global War on Terror. Objective: To determine whether Marine Corps military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations.

Military Construction Projects Executed Through the Army's Logistics Civil Augmentation Program Contract. Objective: To survey the military construction projects for Iraq and Afghanistan performed under the Army's Logistics Civil Augmentation Program contracts. We anticipate announcing future audits based on our survey work.

Military Detention Facility at Guantanamo Bay. Objective: To evaluate the planning for closing the Military Detention Facility at Guantanamo Bay in Fiscal Year 2010. Also, review guidance, contracts and records of assigned materiel and equipment at Guantanamo Bay for redistribution and disposal. The audit is being conducted in direct support of U.S. President Executive Order issued January 22, 2009.

National Guard and Reserve Re-Stationing Plans. Objective: To determine whether DoD re-stationing plans for assets returning from Iraq include distributing assets to National Guard and Reserve units in support of Homeland Defense and civil support missions. (Section 852)

Operation and Maintenance of Permanent Facilities in Afghanistan. Objective: To review the award and administration of contract W912ER-04-D-0003 task order 0015 for the operation and maintenance of facilities in Afghanistan.

Private Security Services - Afghanistan. Objective: The DoD IG plans to review private security services in Afghanistan. One or more projects may be conducted in support of this effort. Potential areas to be covered may include as defined in Section 842(h) of the National Defense Authorization Act for Fiscal Year 2008 (P.L. 110-181):

- The manner in which contract requirements were developed and contracts or task and delivery orders were awarded.
- The manner in which federal agencies exercised control over the performance of contractors.

Realignment of Contractor Support in Response to Future Drawdown of Forces. Objective: The DoD IG will review the planning and management of actions taken to adjust contractor support as a result of the drawdown of forces in Iraq. We will review various contractor support efforts in Iraq which may include life support, base services, and private security services. A series of reviews may be performed and continue into FY 2010.

Requirements Determination at the Defense Supply Center Columbus. Objective: To determine whether quantities of items being purchased by the Defense Supply Center Columbus matched anticipated Global War on Terror requirements and whether internal management controls over the determination of the procurement requirements were effective. (Section 852)

Review of Non-Competitive Contract Award for Fuel. Objective: To determine if the non-competitive award to International Oil Trading Company (SPO060005D0497) was appropriate and met the requirements of the Federal and DoD contracting regulations.

Standard Procurement System. Objective: To determine whether the Standard Procurement System met the requirements of a deployed force.

U.S. Marine Corps Internal Controls over Operation Enduring Freedom and Operation Iraqi Freedom Funding and Use. Objective: To determine if U.S. Marine Corps internal controls for Operation Enduring Freedom and Operation Iraqi Freedom funding are in place.

Use of Contractor Support to Provide Ground Transportation of Supplies and Materials To and Within Afghanistan. Objective: To evaluate the development of contract requirements, award of contracts and task orders, and the effectiveness of cost controls over ground transportation.

Use of Contracts to Provide Fuels in Support of the Warfighter. Objective: To determine the extent to which contractors are providing fuels instead of the Defense Energy Supply Center; how contract requirements, terms and conditions were developed; and the adequacy of cost controls.

Use of Contractors to Support the Contract Management of the LOGCAP IV Contract. Objective: To determine whether contractors are being used to help manage the LOGCAP IV contract and whether this support should be performed by Government personnel.

Use of Other Transaction Authority for Prototypes. Objective: To determine whether the Military Departments and Defense Agencies are properly using the other transactions for prototypes to bring new contractors into the Department to support the Global War on Terror efforts.

Use of Priority Air Cargo Transportation to Provide Materials and Supplies in Support of Operation Iraqi Freedom and Operation Enduring Freedom. Objective: To evaluate how the shipping requirement was determined in the award and terms of contracts and delivery orders and associated costs for the use of priority air transportation.

Use of the Navy Construction Capabilities Contract (CONCAP) to Provide Construction Support for Operation Iraqi Freedom and Operation Enduring Freedom. Objective: To examine a sample of task orders on the CONCAP contract and evaluate the development of contract requirements; the selection of the CONCAP contract as the contract vehicle, the administration of the task order, and the oversight provided by the DoD activity.

Use of Undefined Actions in Support of Southwest Asia. Objective: To determine whether undefined contract actions were appropriately justified and were definitized at fair and reasonable prices.

SPECIAL PLANS AND OPERATIONS PROJECTS

Accountability of Night Vision Devices Provided to the Afghan National Security Forces. Objective: The overall objective will be to assess the management oversight of night vision devices in Afghanistan. Specifically, we will determine whether the accountability, control, and physical security over the distribution of night vision devices provided to the security forces of Afghanistan are adequate, to include the areas of: 1) Contracting and procurement; 2) Transportation and storage; 3) U.S. issuance procedures to the security forces of Afghanistan; and 4) Support provided by the security forces of Afghanistan. This is part of a series of assessments on accountability of sensitive items in Southwest Asia. (Asset Accountability)

Accountability of Sensitive Equipment Items Provided to the Afghan National Security Forces. Objective: The overall objective will be to assess the management oversight of sensitive equipment items in Afghanistan. Specifically, we will determine whether the accountability, control, and physical security over the distribution of sensitive equipment items provided to the security forces of Afghanistan are adequate, to include the areas of: 1) Contracting and procurement; 2) Transportation and storage; 3) U.S. issuance procedures to the security forces of Afghanistan; and 4) Support provided by the security forces of Afghanistan. This is part of a series of assessments on accountability of sensitive items in Southwest Asia. (Asset Accountability)

Accountability of Sensitive Equipment Items Provided to the Iraq Security Forces. Objective: The overall objective will be to assess the management oversight of sensitive equipment items in Iraq. Specifically, we will determine whether the accountability, control, and physical security over the distribution of sensitive equipment items provided to the security forces of Iraq are adequate, to include the areas of: 1) Contracting and procurement; 2) Transportation and storage; 3) U.S. issuance procedures to the security forces of Iraq; and 4) Support provided by the security forces of Iraq. This is part of a series of assessments on accountability of sensitive items in Southwest Asia. (Asset Accountability)

Assessment of U.S. and Coalition Efforts to Develop the Logistics Sustainment Capability of the Iraq Security Forces. Objectives: The objectives will be to 1) follow-up on the recommendations made during our previous assessment (Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces,” Report No. SPO-2009-002, December 19, 2008) on building a logistics sustainment capability for the Iraq Security Forces and to determine whether the Iraq Security Forces logistics sustainment base continues to be effectively developed.

Assessment of U.S. and Coalition Efforts to Develop the Medical Sustainment Capability of the Iraq Security Forces. Objectives: The objectives will be to 1) follow-up on the recommendations made during our previous assessment (Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces,” Report No. SPO-2009-002, December 19, 2008) on building a medical sustainment capability for the Iraq Security Forces and to determine whether the Iraq Security Forces medical sustainment base continues to be effectively developed.

Assessment Research on Wounded Warrior Management Processes. As part of our effort regarding wounded warrior program, we may announce one or more assessments projects on health care management of wounded warriors. We plan to announce this project during the 1st Quarter of FY 2010.

POLICY AND OVERSIGHT PROJECTS

DCMA Actions on Audits of Incurred Costs at DoD Contractors Involved in Iraq Reconstruction Activities-Phase 2. Objective: To review the actions that contracting officers took to resolve and disposition Defense Contract Audit Agency reports on incurred costs of defense contractors involved in Iraq reconstruction activities.

ONGOING PROJECTS

AUDIT PROJECTS

Accounting Systems Used in Southwest Asia. Objective: To determine the adequacy of the accounting systems used in Southwest Asia to include capability for processing properly supported and recorded transactions.

Joint Contracting Command Iraq/Afghanistan Transition to the Standard Procurement System-Contingency (D2009-D000FB-0112.000). Objective: To determine whether the deployment of the Standard Procurement System (to include the Standard Procurement System-Contingency configuration) in the Joint Contracting Command Iraq/Afghanistan, was properly planned and executed.

Acquisition of Ballistic Glass Contracts for the High Mobility Multipurpose Wheeled Vehicle Variants (D2008-D000CE-0187.000). Objective: To determine whether the award and administration process of the High Mobility Multipurpose Wheeled Vehicle ballistic glass contracts comply with the Federal Acquisition Regulation.

Air Force Depot Maintenance Public-Private Partnerships (D2009-D000LD-0110.000). Objective: To examine the management of the public-private partnership arrangements entered into by Air Force depots. Specifically, we will determine whether the Air Force depots have established baselines and metrics to measure public-private partnership benefits. (Section 852)

Army Acquisition Actions in Response to the Threat to Light Tactical Wheeled Vehicles (D2009-D000AE-0007.000). Objective: To determine whether the Army effectively managed efforts to develop, test, and acquire armor solutions for light tactical wheeled vehicles. These solutions are needed in response to the threat to High Mobility Multipurpose Wheeled Vehicle variants and use in developing the next-generation vehicle for the Global War on Terror. In addition, we will determine whether DoD exercised adequate operational test and live fire test oversight of the Army's High Mobility Multipurpose Wheeled Vehicle program.

Army and Navy Small Boats Maintenance Contracts (D2009-D000AS-0163.000).

Objective: To determine whether contracts providing ship repair and maintenance to the U.S. Army operations in Bahrain and Navy operations in Bahrain, Qatar, and United Arab Emirates were properly managed and administered. Specifically, we will review competition, contract type, and contract oversight. (Section 852)

Army Procurements for the High Mobility Multipurpose Wheeled Vehicles (D2008-D000CH-0236.000). Objective: To determine whether the U.S. Army TACOM Life Cycle Management Command is paying fair and reasonable prices for the High Mobility Multipurpose Wheeled Vehicles (HMMWV) and associated up-armor procured from AM General, LLC.

Army's Use of Award Fees on Contracts That Support the Global War on Terror (D2008-D000AE-0251.000). Objective: To determine whether Army award fees paid to contractors in support of the Global War on Terror are justified. Specifically, we will review the procedures for awarding the fees and proper allocation of award fees on the contracts.

Assignment and Training of Contracting Officer's Representatives at Joint Contracting Command-Iraq/Afghanistan (D2008-D000JC-0203.000). Objective: To determine whether personnel assigned as Contracting Officer's Representatives to the Joint Contracting Command-Iraq/Afghanistan have proper training and expertise to perform their duties.

Body Armor Acquisition Life Cycle Management (D2009-D000JA-0106.000). Objective: To determine whether DoD is effectively managing the operations and support phase of the acquisition process for body armor components.

Central Issue Facilities (D2008-D000LD-0245.000). Objective: To determine whether central issue facilities are providing the required clothing and equipment to deploying personnel, and whether those personnel are returning the clothing and equipment when their deployments are complete.

Civilian Pay in Support of Global War on Terror (D2009-D000FC-0199.000). Objective: To determine whether civilian pay disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, we will determine whether eligible DoD Civilian employees properly received authorized allowances and differentials.

Class III Fuel Procurement and Distribution in Southwest Asia (D2008-D000JC-0186.000). Objective: To determine whether fuel used for ground operations in Southwest Asia to support Operations Iraqi Freedom and Enduring Freedom is procured and distributed efficiently and effectively. Specifically, we will determine whether fuel is procured at fair and reasonable prices, whether fuel is distributed economically and efficiently to operational commands, and whether fuel supply points maintain accurate inventories.

Combatant Command Humanitarian Assistance and Disaster Relief Operations (D2009-D000JA-0085.000). Objective: To evaluate the ability of the Combatant Commands to plan and execute Humanitarian Assistance and Disaster Relief operations, to include support for Operation Enduring Freedom.

Contract Administration of the Prime Vendor Program for Subsistence in Support of Operation Enduring Freedom (D2009-D000LD-0126.000). Objective: To evaluate the contract administration of the Prime Vendor Program for Subsistence in support of Operation Enduring Freedom. Specifically, we will review whether the assignment of Contracting Officer Representatives and execution of the quality assurance surveillance plans and procedures were effective for assessing contractor performance.

Contracting for Dismounted Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Systems (D2009-D000AS-0092.000). Objective: To determine whether the Navy implemented adequate controls over contractor billing and oversight for the Dismounted Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Systems.

Contracts for Spare Parts for Vehicle-mounted Small Arms in Support of the Global War on Terror (D2008-D000FD-0214.000). Objective: To determine whether DoD organizations used appropriate and effective contracting procedures to provide customers with the vehicle-mounted small arms spare parts needed to support the Global War on Terror. (Section 852)

Contracts Supporting the DoD Counter Narcoterrorism Program (D2008-D000AS-0255.000). Objective: To determine whether contracts supporting the DoD counter narcoterrorism program were properly managed and administered. Specifically, we will determine whether the contracts complied with Federal and DoD policy.

Controls Over Air Combat Command and Pacific Air Forces Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror (D2009-D000FC-0121.000). Objective: To determine whether the Department of the Air Force has established adequate controls over Air Combat Command and Pacific Air Forces unliquidated obligations on Department of the Air Force contracts supporting the Global War on Terror. Specifically, we will determine whether unliquidated obligations are being properly accounted for and deobligated in a timely manner. This project is a follow-on to D2008-D000FC-0208.000.

Controls Over the Common Access Card in Non-Department of Defense Agencies (D2009-D000JA-0136.000). This audit is the fourth in a series of audits relating to contractor Common Access Cards (CAC). Objective: To determine whether controls over CACs provided to civilians and contractors working for non-Department of Defense agencies were in place and worked as intended.

Controls Over the Contractor Common Access Card Life Cycle in Southwest Asia (D2007-D000LA-0199.002). Objective: To determine whether controls over Common Access Cards provided to contractors are in place and work as intended. Specifically, we will determine whether DoD officials a) verify the continued need for contractors to possess Common Access Cards, b) revoke or recover Common Access Cards from contractors in accordance with DoD policies and procedures, and c) ensure the proper use of the Common Access Card by contractors.

Controls Over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror (D2008-D000FC-0189.000). Objective: To determine whether the Department of the Navy is disbursing military payroll in support of the Global War on Terror in accordance with established laws and regulations. Specifically, we will determine whether the Department of the Navy maintains adequate support for payments related to deployments to an active combat zone.

Controls Over the Department of the Navy Military Payroll Processed in Support of the Global War on Terror at San Diego-Area Disbursing Centers (D2009-D000FC-0165.000). The Commander, Naval Installations Command, requested this audit. Objective: To determine whether Department of the Navy military payroll processed in support of the Global War on Terror is performed in accordance with established laws and regulations. Specifically, we will determine whether Department of the Navy San Diego-area disbursing centers and the Defense Finance and Accounting Service efficiently obtain and maintain adequate supporting documentation for combat zone entitlements related to Global War on Terror deployments.

Controls Over Unliquidated Obligations on Department of the Army Contracts Supporting the Global War on Terror (D2009-D000FC-0176.000). Objective: To determine whether the Department of the Army has established adequate controls over unliquidated obligations on Department of the Army contracts supporting the Global War on Terror. Specifically, we will determine whether unliquidated obligations are being properly accounted for and deobligated in a timely manner. (This project is a follow-on to D2008-D000FC-0208.000 and D2009-D000FC-0121.000).

Countermine and Improvised Explosive Device Defeat Systems Contracts (D2009-D000AE-0102.000). Objective: The objective is to determine whether DoD procurement efforts for countermine and improvised explosive device defeat systems for use in Iraq and Afghanistan were developed, awarded, and managed in accordance with Federal and Defense acquisition regulations.

Defense Contract Management Agency Acquisition Workforce for Southwest Asia (D2008-D000AB-0266.000). Objective: To determine Defense Contract Management Agency (DCMA) requirements to support Southwest Asia contracting operations and the number of available DCMA civilian, military, foreign national, and support contractors supporting such operations. We will also evaluate whether DCMA Acquisition workforce for Southwest Asia is adequately trained and certified.

Defense Emergency Response Fund for the Global War on Terror (D2008-D000FE-0106.000). Objective: To determine if the Defense Emergence Response Fund is used as intended and in adherence to the Office of Management and Budget guidance for the use of the funds. We will also determine if DoD has the ability to track the use of the Defense Emergency Relief Fund.

Deferred Maintenance on DoD Weapon Systems as a Result of the Global War on Terror. Objective: To assess the extent and causes of deferred maintenance that result from the Global War on Terror. The DoD OIG is conducting a series of audits under this objective. (Section 852)

The Army Deferred Maintenance on the Abrams Tank Fleet as a Result of the Global War on Terror (D2008-D000FJ-0210.000).

The Army Deferred Maintenance on the Bradley Fighting Vehicle as a Result of the Global War on Terror (D2008-D000FL-0253.000).

The U.S. Air Force Deferred Maintenance on the C-130 Aircraft as a Result of the Global War on Terror (D2008-D000FH-0225.000).

Department of the Air Force Military Pay in Support of the Global War on Terror (D2008-D000FP-252.000). Objective: To determine whether the Department of the Air Force military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, we will review DoD military pay disbursements to determine whether U.S. Air Force military personnel on Active Duty status are paid accurately and timely. A series of reports is planned.

Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund – Phase III (D2007-D000LQ-0161.002). A series of reports are planned for this effort. Objective: To determine whether organizations in Southwest Asia that the U.S. Central Command assigned with the responsibility for managing the Afghanistan Security Forces Fund properly accounted for the goods and services purchased for the Afghanistan Security Forces using the Afghanistan Security Forces Fund and whether the goods and services were properly delivered to the Afghanistan Security Forces.

DoD and DoD Contractor Efforts to Prevent Sexual Assault/Harassment Involving Contractor Employees Within Operations Enduring Freedom and Iraqi Freedom Areas of Operation (D2008-D000CE-0221.000). The DoD OIG is performing this audit as a result of a congressional inquiry. Objective: To review whether contracts that support Operations Enduring Freedom and Iraqi Freedom Areas of Operation contain clauses that adequately address DoD policies regarding sexual assault/harassment of and by contractor personnel. We will also determine whether either DoD or DoD contractors, or both, provided sexual assault/harassment awareness, prevention, and reporting training to DoD and contractor employees prior to their deployment to Operations Enduring Freedom and Iraqi Freedom Areas of Operation.

DoD Body Armor Contracts (D2008-D000CD-0256.000). The DoD OIG is performing this project as a result of a Congressional request. Objective: To examine the contracts and contracting process for body armor and related test facilities. Specific objectives will include evaluating the background and qualifications of the contractors, the criteria for awarding the contracts, the quality assurance process, and any relationships that may exist between the contractors and Government officials. Our review of the quality assurance process will include reviewing the results of First Article Testing and Lot Acceptance Testing for the body armor contracts. A series of reports is planned.

Equipment Repair and Maintenance Contracts for Aircraft and Aircraft Components Supporting Coalition Forces in Iraq and Afghanistan (D2008-D000LH-0249.000).

Objective: To determine whether equipment repair and maintenance contracts for aircraft and aircraft components supporting coalition forces in Iraq and Afghanistan are effective. (Section 852)

Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Sales Trust Fund (D2007-D000FD-0198.001).

This audit will continue our ongoing project on the subject. Objective: The overall objective remains to determine whether funds processed through Foreign Military Sales Trust Fund are being properly managed. Our sub-objectives are to determine whether funds transferred into the Foreign Military Sales Trust Fund are properly accounted for, used for intend purposes and properly reported in the DoD financial reports.

FY 2008 Marine Corps Global War on Terror-Related Costs Processed through the Standard Accounting, Budgeting and Reporting System (D2009-D000FG-0183.000).

Objective: To determine whether the Marine Corps accurately reported FY 2008 costs related to the Global War on Terror. We will review whether Marine Corps documentation substantiates operation and maintenance obligations processed through the Standard Accounting, Budgeting and Reporting System.

Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia (D2008-D000LF-0241.000).

Objective: To determine whether contract terms for health care provided by military treatment facilities to contractors in Southwest Asia are adequately addressed and whether controls for billing and collecting payment from contractors for health care provided by military treatment facilities in Southwest Asia are adequate.

Implementation of Predator/Sky Warrior Acquisition Decision Memorandum dated May 19, 2008 (D2009-D000CD-0071.000).

Objective: To determine the implementation status of the Acquisition Decision Memorandum. Specifically, we will evaluate whether implementation by the Air Force and the Army complies with the Acquisition Decision Memorandum, and whether alternatives were considered, such as the Reaper program.

Information Assurance of the Outside the Continental United States Navy Enterprise Network as it Relates to the Global War on Terror (D2008-D000FN-0230.000).

Objective: To assess the integrity, confidentiality, and availability of the Outside the Continental United States Navy Enterprise Network (ONE-NET) as it relates to the Global War on Terror. Specifically, we will determine whether the controls over ONE-NET have been implemented and are operating effectively as prescribed by DoD Instruction 8500.2, "Information Assurance Implementation," February 6, 2003.

Information Operations Contracts in Iraq (D2009-D000JA-0108.000).

The Commander, U.S. Central Command, requested the oversight project. Objective: To determine whether contracts for W91GDW-08-D-4013, W91GDW-08-D-4014, W91GDW-08-4015, and W91GDW-08-4016 for Information Operations were awarded in accordance with Federal Acquisition Regulation requirements.

Information Operations Contracts in Iraq Summary (D2009-D000JA-0108.001). The Commander, U.S. Central Command, requested the oversight project. Objective: To identify the universe of all contracts, to include task orders, used to conduct Information Operations (including Psychological Operations) in Iraq during FYs 2006-2008.

Information Operations in Iraq (D2009-D000JA-0108.002). The Commander, U.S. Central Command, requested this project. Objective: Evaluate Information Operations activities in support of Operation Iraqi Freedom. Specifically, we will determine the process for establishing Psychological Operations requirements, and identify the resources applied against those requirements.

Internal Controls and Data Reliability in the Deployable Disbursing System (D2007-D000FL-0252.000). The DoD OIG plans to issue a series of reports in this project. Objective: To determine whether the internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit will include financial information processed by disbursing stations supporting the Global War on Terror and will also include the recording of related obligations. This planned series is a follow up on our “Audit of Internal Controls Over Out-of-Country Payments,” D2006-D000FL-0208.000.

Internal Controls Over Naval Special Warfare Command’s Financial Transactions and Property Accountability in Support of Global War on Terror (D2009-D000FN-0075.000). Objective: To determine whether internal controls properly support and account for Naval Special Warfare Command’s obligations and expenditures in support of the Global War on Terror. Specifically, we plan to determine the existence and correctness of supporting documentation for obligations and expenditures; accuracy of computations; approval, certification, and use of proper forms for disbursing or de-obligating funds.

Logistics Support for the U.S. Special Operations Command (D2008-D000AS-0248.000). Objective: To determine whether contracts providing logistics support to the U.S. Special Operations Forces were properly managed and administered. Specifically, we will determine whether logistics contracts are consistent with Federal, DoD, and Special Operations acquisition contracting policy.

Maintenance and Support of the Mine Resistant Ambush Protected Vehicle (D2009-D000CK-0100.000). Objective: To determine whether MRAP vehicle program and contracting officials are adequately supporting MRAP vehicle maintenance requirements and appropriately awarding and administering maintenance contracts. (Section 852)

Management and Accountability of Property Purchased at Regional Contracting Centers in Afghanistan (D2008-D000JC-0273.000). Objective: To evaluate the management and accountability of property purchased through the regional Contracting Centers in Bagram Airfield, Afghanistan. Specifically, we will determine whether accountable property is properly recorded in the Theater Property Book Office at Bagram Air Field, Afghanistan. (Asset Accountability)

Marine Corps Fulfillment of Urgent Universal Need Statements for Laser Dazzlers (D2009-D000AE-0210.000). The Assistant Commandant of the Marine Corps requested this audit in response to allegations of mismanagement in fulfilling Urgent Universal Need Statements for laser dazzlers. Objective: To determine whether acquisition managers in the United States Marine Corps effectively responded to the urgent needs of deployed Marines in acquiring a nonlethal laser dazzler capability in accordance with Federal and Defense acquisition regulations.

Material Purchases Made Through Partnership Agreements at Corpus Christi Army Depot (D2009-D000FI-0150.000). Objective: To evaluate material purchases made at Corpus Christi Army Depot through partnership agreements with private-sector firms. Specifically, we will determine whether the partnership agreements in place with original equipment manufacturers are effective in minimizing the cost of direct materials to the depot. (Section 852)

Medical Equipment Used to Support Operations in Southwest Asia (D2008-D000LF-0093.000). Objective: To evaluate internal controls for acquiring, recording, and reporting medical equipment used to support operations in Southwest Asia. (Section 852)

Medical Prime Vendor Contracts in Support of Operation Iraqi Freedom and Operation Enduring Freedom (D2008-D000LF-0267.000). Objective: To determine whether terms and conditions for the Medical/Surgical Prime Vendor contracts were adequately developed and the administration of the contracts and delivery orders was effective

Military Construction Funds Related to the Global War on Terror (D2007-D000CK-0201.000). Objective: To determine whether DoD Components followed requirements for using operations and maintenance funds for Global War on Terror military construction. Specifically, we will determine whether DoD followed proper procedures for administering, executing, and reporting the use of operations and maintenance funds on Global War on Terror military construction contracts.

Multi-National Force—Iraq/Multi-National Corps—Iraq Fire Services Inspection and Training Program (D2009-D000JB-0181.000). Objective: To assess whether Multi-National Force—Iraq is meeting requirements for fire services inspection and training through the use of contracted services. Specifically, we will review fire inspection reports to determine whether fire inspection personnel are properly performing fire safety reviews. We will identify contracted personnel assigned as expeditionary fire fighters and review their training records to determine whether the training they completed met contract, DoD, and Army requirements. In addition, we will assess the effectiveness of quality control and quality assurance provisions of contracts and task orders related to the Fire Services Inspection and Training Program.

Organic Ship Utilization in Support of the Global War on Terror (D2008-D000AB-0193.000). Objective: To evaluate the effectiveness of policies and procedures used to ensure that activated Government-owned and Government-chartered vessels are used to the maximum extent prior to procuring commercial transportation to Southwest Asia.

Price Reasonableness for Contracts at U.S. Special Operations Command (D2008-D000CG-0123.000). Objective: To determine whether pricing of contracts at U.S. Special Operations Command complied with Federal Acquisition Regulation requirements for determining price reasonableness.

Purchasing and Leasing of Vehicles in Support of Operation Iraqi Freedom and Operation Enduring Freedom (D2008-D000LH-0235.000). Objective: To determine whether contracting for nontactical vehicles in support of Operation Iraqi Freedom and Operation Enduring Freedom was effective. A series of reports is planned.

Rapid Acquisition and Fielding of Materiel Solutions Within the Navy (D2008-D000AE-0247.000). Objective: To evaluate the overall management of the Navy's processes for rapidly acquiring and fielding materiel solutions to meet urgent needs in support of the Global War on Terror and to ensure safe operation of naval forces. Specifically, we will evaluate the effectiveness of Navy procedures for identifying and validating urgent capability needs, contracting for and acquiring materiel solutions to meet those needs, and complying with DoD requirements and acquisition policies once materiel solutions are fielded.

Selection of Mode of Transportation of Materials in Support of Operation Iraqi Freedom and Operation Enduring Freedom (D2008-D000LH-0250.000). Objective: To determine whether contracts for the transportation of materiel in support of operations in Iraq and Afghanistan were effective.

Times and Material Contracts in Southwest Asia (D2009-D000CF-0095.000). Objective: To determine whether time and material contracts for Southwest Asia were awarded and administered in accordance with the Federal Acquisition Regulation.

Transition Planning for the Logistics Civil Augmentation Program IV Contract (D2008-D000AS-0270.000). Objective: To determine whether the Army properly planned for acquisition transition from Logistics Civil Augmentation Program III contract to the Logistics Civil Augmentation Program IV contract.

U.S. European Command Civilian Staffing Procedures (D2009-D000JB-0109.000). We are performing this audit at the request of the Chief of Staff, U.S. European Command. Objective: To determine whether the US. European Command civilian staffing efforts provide adequate staffing to support their Operation Enduring Freedom activities. Specifically, we will determine whether staffing actions were performed in a timely manner and whether the staffing levels were affected by restrictions in the position announcements.

Update – Summary Report on Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2008 (D2008-D000JC-0274.000). Objective: Summarize contracting, funds management, and other accountability issues identified in audit reports and testimonies that discuss mission critical support to Operations Iraqi Freedom and Enduring Freedom from FY 2003 through FY 2008. We will update the information from the prior summary report, Report No. D-2008-086, to include the status of recommendations made in all FY 2003 through FY 2007 reports regarding Operations Iraqi Freedom and Enduring Freedom. In addition, we will include finding and recommendation information for FY 2008 audit reports and determine the trends indicated by that information.

Using System Threat Assessments in the Acquisition of Tactical Wheeled Vehicles (D2008-D000AE-0287.000). Objective: To determine whether the Army and Marine Corps program offices have obtained updated system threat assessments for acquisitions of selected tactical wheeled vehicles in support of the Global War on Terror. Specifically, we will determine whether the Army and Marine Corps updated program documentation for selected tactical wheeled vehicles, including system capability documents, test plans, and contract statements of work, in response to the threats identified in current system threat assessments.

War Reserve Materiel Contract (D2008-D000CK-0161.000). Objective: To determine whether Air Force contracting officials managed and administered the DynCorp International War Reserve Materiel contract in accordance with Federal and DoD contracting policies.

POLICY AND OVERSIGHT PROJECTS

DoD & DOS Assessment of Section 1206 Programs--Global Train and Equip (D2008-DIPOE3-0008.000). Objective: To evaluate 1) the effectiveness of the Section 1206 program to support Combatant Commander's counter-terrorism and stability operations; 2) the efficiency of the Section 1206 program with regard to project selection, planning, and execution; and 3) how the Section 1206 program complies with congressional requirements.

Electrocutions in Iraq (D2008-DIPOE2-0196.000). Objective: To review the relevant management, contracting and maintenance actions prior and subsequent to electrocution death of SSG Ryan Maseth. To examine investigative actions associated with 8 other electrocutions in Iraq.

Review of Army Decision Not to Withhold Funds on the Logistics Civil Augmentation Program (LOGCAP) III Contract (D2009-DIPOAI-0141.000). Objective: To review the Army's decision not to withhold funds on the LOGCAP III contract to determine the appropriateness of the decision, including whether it complied with the Federal Acquisition Regulation. The Senate Armed Services Committee requested the review. As part of the project, we are also reviewing the appropriateness of the Army's use of Resource Consultants, Inc. to perform cost and price analysis in support of LOGCAP III negotiation efforts.

SPECIAL PLANS AND OPERATIONS PROJECTS

Assessment of DoD Managed Programs in Support of the Government of Pakistan (D2008-D000IG-0184.000). Objective: Conduct a strategic and systemic assessment of certain DoD funded programs supporting the Government of Pakistan.

Assessment of the Accountability and Control of Arms, Ammunition, and Explosives (AA&E) Provided to the Security Forces of Afghanistan (D2009-D00SPO-0148.000).

Objective: To determine whether the current accountability and control of U.S.-supplied AA&E provided to the Afghan National Security Forces is adequate and effective. In addition, we will follow-up on the status of the implementation of recommendations made during our initial assessment of the accountability and control of AA&E in Afghanistan (DoD OIG Report No. SPO-2009-001, "Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces," October 24, 2008). (Asset Accountability)

Assessment of U.S. and Coalition Efforts to Develop the Medical Sustainment Capability of the Afghan National Security Forces (D2009-D00SPO-0115.000). Objectives:

To determine whether U.S. government, coalition, Afghan Ministry of Defense, and Afghan Ministry of Interior goals, objectives, plans, and guidance to develop and sustain the current and projected Afghan National Security Forces (ANSF) health care system are issued and operative; previous DoD, Office of the Inspector General, recommendations regarding developing and sustaining the ANSF health care system have been implemented (DoD OIG Report No. SPO-2009-001, "Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces," October 24, 2008); and ongoing efforts to develop an enduring health care system for ANSF are effective.

Assessment of U.S. and Coalition Plans to Train, Equip, and Field the Afghan National Security Forces (D2009-D00SPO-0113.000). Objective: To determine whether

U.S. government, coalition, Afghan Ministry of Defense, and Afghan Ministry of Interior goals, objectives, plans, and guidance to train, equip, and field the expanded Afghan National Army and the Afghan National Police are prepared, issued, operative, and relevant.

Assessment Research on Wounded Warrior Management Processes (D2008-D00SPO-0268.000). Objective: To assess the effectiveness of the DoD Military Health System in providing full spectrum casualty management for service members, particularly those serving in Operation Iraqi Freedom and Operation Enduring Freedom. Specifically, our research will focus on: 1) service members with post-traumatic stress disorder and traumatic brain injury; 2) service members with severe physical injuries; 3) the DoD Post-Deployment Health Reassessment program; 4) the continuum of care and transition to the Department of Veterans Affairs; and 5) medical data collection and sharing between DoD, civilian, and Department of Veterans Affairs medical facilities and practitioners.

Electrical Infrastructure in Afghanistan (D2009-D00SPO-0192.000). The DoD IG is following-up its effort regarding electrocution deaths in Southwest Asia including focusing on lessons learned from the electrocutions deaths in Iraq to ensure similar issues do not occur in Afghanistan. Objective: To assess the effectiveness of command efforts to ensure the electrical safety of U.S. occupied facilities in Afghanistan.

Research on Strategic and Operational Planning for Redeployment of U.S. Forces in Support of Operation Iraqi Freedom and Operation Enduring Freedom (D2009-D00SPO-0122.000). Objective: To identify and develop issues for future assessments. We will gather and analyze data, make inquiries, and conduct research for potential assessment projects concerning strategic and operational planning for redeployment of U.S. forces in support of Operation Iraqi Freedom and Operation Enduring Freedom.

COMPLETED

Afghanistan Security Forces Fund Phase III-Air Force Real Property Accountability, (D-2009-031) (D2007-D000LQ-0161.003), December 29, 2008

Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces, (SPO-2009-002) (D2008-D000IG-0141.002), December 19, 2008

Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces, (SPO-2009-001) (D2008-D000IG-0141.001), October 24, 2008

Assessment of the Accountability of Night Vision Devices Provided to the Security Forces of Iraq, (SPO-2009-003) (D2008-D000IG-0271.001), March 17, 2009

Combat Search and Rescue Helicopter, (FOUO) (D-2009-027) (D2008-D000AB-0133.000), December 8, 2008

Controls Over Air Force Materiel Command Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror, (D-2009-067) (D2008-D000FC-0208.000), April 3, 2009

Controls Over Billing Customers and Collecting Revenue for Work Performed at Corpus Christi Army Depot, (D-2009-033) (D2007-D000FI-0164.000), December 16, 2008

Controls Over Excess Defense Articles Provided to Foreign, (D-2009-052) (D2006-D000LG-0136.000), February 13, 2009

Controls Over the Contractor Common Access Card Life Cycle, (D-2009-005) (D2007-D000LA-0199.001), October 10, 2008

Controls Over the Reporting of Transportation Costs in Support of the Global War on Terror (D-2009-061) (D2008-D000FI-0083.000), March 12, 2009

Defense Contract Management Agency Actions on Audits of Cost Accounting Standards and Internal Control Systems at DoD Contractors Involved in Iraq Reconstruction Activities (D-2009-6-004) (D2008-DIP0AI-0086.000), April 8, 2009

Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund Phase II, (D-2009-050) (D2007-D000LQ-0161.001), February 5, 2009

DoD Components' Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation, (D-2009-073) (D2006-D000AE-0241.002), April 8, 2009

DoD Cost of War Reporting of Supplemental Funds Provided for Procurement and Research, Development, Test, and Evaluation, (D-2009-058) (D2006-D000AE-0241.001), February 27, 2009

DoD Testing Requirements for Body Armor, (D-2009-047) (D2008-D000JA-0263.000), January 29, 2009

Expeditionary Fire Support System and Internally Transportable Vehicle Programs, (D-2009-041) (D2008-D000AB-0091.000), January 14, 2009

Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Sales Trust Fund, (D-2009-063) (D2007-D000FD-0198.000), March 24, 2009

Hiring Practices Used To Staff the Iraqi Provisional Authorities (D-2009-042) (D2007-D000LC-0051.000), January 16, 2009

Identification of Classified Information in Unclassified DoD Systems During the Audit of Internal Controls and Data Reliability in the Deployable Disbursing System, (D-2009-054) (D2007-D000FL-0252.000), February 17, 2009

Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States, (D-2009-003) (D2007-D000FP-0122.000), October 9, 2008

Marine Corps Implementation of the Urgent Universal Needs Process for Mine Resistant Ambush Protected Vehicles, (FOUO) (D-2009-030) (D2008-D000AE-0174.000), December 8, 2008

Marine Corps' Management of the Recovery and Reset Programs, (D-2009-066) (D2007-D000LD-0129.000), April 1, 2009

Procurement and Delivery of Joint Service Armor Protected Vehicles, (FOUO) (D-2009-046) (D2007-D000CK-0230.000), January 29, 2009

Procurement and Use of Nontactical Vehicles at Bagram Air Field, Afghanistan, (D-2009-007) (D2008-D000LQ-0063.000), October 31, 2008

Small Arms Ammunition Fund Management in Support of the Global War on Terror, (D-2009-006) (D2008-D000FJ-0014.000), October 20, 2008



INSPECTOR GENERAL, DEPARTMENT OF STATE

PLANNED PROJECTS

OFFICE OF AUDITS

Economic Support Funds – West Bank. Purpose: To trace the flow of funds from initial appropriations to their ultimate expenditures by award recipients, compare the flow of funds to determine consistency with reported funding allocations and/or uses, and identify related Department oversight controls and identify related Department oversight controls. (Financial Related Audit)

MIDDLE EAST REGIONAL OFFICE

Economic Support Funds – Afghanistan. Purpose: To trace the flow of funds from initial appropriations to their ultimate expenditures by award recipients, compare the flow of funds to determine consistency with reported funding allocations and/or uses, and identify related Department oversight controls. (Financial Related Audit)

Review of Afghanistan Refugee Program. Purpose: To determine whether 1) U.S. government and international organizations have effectively met the protection, food, and other assistance needs of Afghanistan’s refugee populations; and 2) whether the U.S. government has a coordinated and effectively managed program to protect and assist these refugees. (Performance Audit)

Review of Anti-Corruption Training and Development Programs in Iraq. Purpose: To evaluate and assess the current status and effectiveness of the Iraqi anti-corruption training programs especially the development and sustainment of the Iraqi Inspector General system; to determine and evaluate the coordination and cooperation of previous and current on-going anti-corruption training programs with other U.S. government agencies. (Performance Audit)

Review of Emergency Action Plan of Embassies Baghdad, Kabul and Islamabad. Purpose: To evaluate and assess the current status and effectiveness of the Emergency Action Plans for Embassies Baghdad, Kabul and Islamabad to determine the reasonableness and their level of coordination and cooperation with the military commanders in-country. (Program Evaluation)

Worldwide Personal Protective Services (WPPS) II Capping Report. Purpose: To provide an overall summary and update from the various audits and reviews conducted by the Department of State Office of Inspector General on the Worldwide Personal Protective Services II contract assessing the effectiveness and value of this contract to the mission of the U.S. Department of State. (Performance Audit)

OFFICE OF INSPECTIONS

Review of the Department of State’s International Information Program’s Use of Blogs [or the Internet] in Reaching Muslim Audiences. Purpose: To determine how International Information Program’s Media Outreach office uses bloggers in Arabic, Urdu, and Persian on “digital outreach teams” as an option for communicating with Muslim audiences in the Middle East. There are relatively few members on the teams. We will assess the impact of the teams’ activities and determine whether blogs are an appropriate and efficient medium for achieving official U.S. foreign policy objectives.

Survey of Economic Support Funds. Purpose: To identify Department-managed programs within the Middle East funded with Economic Support Funds. Survey results will be used to plan future program evaluations.

FUTURE STARTS

IRAQ

Democracy and Education Programs in Iraq
Democracy Building: National Endowment for Democracy
Diplomat Security Armored Vehicle Procurement
Economic Support Funds – Iraq
Follow-up Review of Iraq Police Training
Follow-up Review of Rule of Law Programs in Iraq
Implementation of International Cooperative Administrative Support Services – Iraq
Local Security Guard Program
Management of Iraq Security Programs
Public Diplomacy Programs in Iraq
Review of Communications Security at Embassy Baghdad
Review of Effectiveness of Security Assistance in Iraq
Rightsizing (Staffing) of Embassy Baghdad
Verbal Notices to Proceed (Task Orders) – Worldwide Personal Protective Services

AFGHANISTAN

Democracy and Governance Programs in Afghanistan
Effectiveness of Security Assistance in Afghanistan
Follow-up Evaluation of Afghan Rule-of-Law Programs
Follow-up Evaluation of Afghanistan Police Training
Implementation of International Cooperative Administrative Support Services – Afghanistan
Management of Afghanistan Security Programs
Public Diplomacy Programs in Afghanistan
Review of Communications Security at Embassy Kabul
Rightsizing (Staffing) of Embassy Kabul

PAKISTAN

Democracy and Education Programs in Pakistan
Effectiveness of Security Assistance in Pakistan
Review of Internal Management Controls in Federally Administered Tribal Areas in Pakistan
Review Use and Effectiveness of Funds Provided to Federally Administered Tribal Areas

OTHER

Middle East Partnership Initiative (Follow-on to initial audit)
Review of Effectiveness Democracy and Education Programs in Lebanon
Review of Effectiveness of Security Assistance in Lebanon

EMBASSY MANAGEMENT INSPECTIONS

Inspection of Embassy Bahrain
Inspection of Embassy Jordan
Inspection of Embassy Kuwait
Inspection of Embassy United Arab Emirates
Inspection of Embassy Yemen

ONGOING PROJECTS

OFFICE OF AUDITS

New Embassy Compound Phase II. Purpose: To determine whether Overseas Buildings Operations and its Emergency Project Coordination Office effectively oversaw and certified the construction of the New Embassy Compound Baghdad in accordance with applicable requirements and standards. (Performance Audit)

Review of Blackwater Worldwide Personal Protective Services (WPPS II) Contract and Task Orders in Iraq (w/SIGIR). Purpose: To determine the contracting process; the requirements and provisions of the contract; the costs and funding sources of the contract; and how the Department administered the contract to oversee Blackwater's performance. (Financial Related & Performance Audit)

MIDDLE EAST REGIONAL OFFICE

Diplomatic Security Management of Worldwide Personal Protective Services (WPPS) – Afghanistan. Purpose: To review what studies and needs assessments were conducted by the Bureau of Diplomatic Security to determine Personal Protective Services requirements; factors which led to the decision for three separate contractors to perform protection services in Iraq; what mechanisms are in place to ensure personal protective services assets are utilized in an efficient and effective manner. (Performance Audit)

Effectiveness of Counter Narcotics Programs in Afghanistan. Purpose: To assess U.S. efforts to plan and manage counter-narcotics activities in Afghanistan, including an analysis of 1) U.S. obligations and expenditures; 2) results of assistance projects; 3) assistance coordination mechanisms and strategy; and 4) major obstacles that affect the achievement of U.S. goals. (Performance Audit)

Effectiveness of Counter Narcotics Programs in Pakistan. Purpose: To assess U.S. efforts to plan and manage counter-narcotics activities in Pakistan, including an analysis of 1) U.S. obligations and expenditures; 2) results of assistance projects; 3) assistance coordination mechanisms and strategy; and 4) major obstacles that affect the achievement of U.S. goals. (Performance Audit)

Embassy Baghdad Transition Plan (DoD Downsizing). Purpose: To review what transition planning mechanisms are in place within the Department and between the Department and the U.S. Military and the Government of Iraq; what are the key transition issues facing Department planners, including the provision of security, logistical support, transportation, and the status of regional offices and Provincial Reconstruction Teams; and what are the expected costs associated with increased Department roles and responsibilities. (Program Evaluation)

Personal Security Detail Worldwide Personal Protective Services (WPPS) Contracts – Blackwater (Afghanistan). Purpose: To review the requirements and provisions of the Worldwide Personal Protective Services contract; objectives of the contracts and task orders, what indicators have been established to measure performance; and how the Department administered the contract to oversee Blackwater's performance of the Worldwide Personal Protective Services contract. (Performance Audit)

Personal Security Detail Worldwide Personal Protective Services (WPPS) Contract - Triple Canopy (Iraq). Purpose: To evaluate 1) the procurement process to include the methods for determining the contract requirements and the contract award decisions; and 2) the funding sources and allowability, allocability and reasonableness of costs claimed under the contract. (Procurement and Financial Related)

Personal Security Detail Worldwide Personal Protective Services (WPPS) Contract – Triple Canopy (Jerusalem). Purpose: To evaluate 1) the procurement process to include the methods for determining the contract requirements and the contract award decisions; and 2) the funding sources and allowability, allocability and reasonableness of costs claimed under the contract. (Procurement and Financial Related)

Personal Security Detail Worldwide Personal Protective Services (WPPS) Contract – DynCorp (Iraq). Purpose: To evaluate 1) the procurement process to include the methods for determining the contract requirements and the contract award decisions; and 2) the funding sources and allowability, allocability and reasonableness of costs claimed under the contract. (Procurement and Financial Related)

Personal Security Detail Worldwide Personal Protective Services (WPPS) Contract – Blackwater (Afghanistan). Purpose: To evaluate 1) the procurement process to include the methods for determining the contract requirements and the contract award decisions; and 2) the funding sources and allowability, allocability and reasonableness of costs claimed under the contract. (Procurement and Financial Related)

Personal Security Detail Worldwide Personal Protective Services Contracts – DynCorp (Iraq). Purpose: To review the requirements and provisions of the Worldwide Personal Protective Services contract; objectives of the contracts and task orders, what indicators have been established to measure performance; and how the Department administered the contract to oversee DynCorp Internationals performance of the Worldwide Personal Protective Services contract. (Performance Audit)

Personal Security Detail Worldwide Personal Protective Services Contract – Triple Canopy (Jerusalem). Purpose: To review the requirements and provisions of the Worldwide Personal Protective Services contract; objectives of the contracts and task orders, what indicators have been established to measure performance; and how the Department administered the contract to oversee Triple Canopy's performance of the Worldwide Personal Protective Services contract. (Performance Audit)

Review of the Fulbright Scholarship Program – Pakistan. Purpose: To assess the internal management controls of the program and determine if the funds have been properly disbursed in accordance with the program's guidance. (Financial Review)

Role, Function, and Effectiveness of Regional Embassy Offices in Iraq. Purpose: Purpose: To determine the role of the Regional Embassy Offices and were they effective; were sufficient financial and human resources provided to support the Regional Embassy Office mission; were there any security concerns that affected Regional Embassy Office operations; and did participating organizations effectively coordinate their programs and operational support with the Regional Embassy Offices. (Performance Audit)

OFFICE OF INSPECTIONS

De-mining Programs in Afghanistan. To evaluate the implementation and effectiveness of de-mining programs in Afghanistan. (Program Evaluation)

Evaluation of the Office of Foreign Missions' Custodial Properties Program. Purpose: To conduct a review of the Office of Foreign Missions' custodial property program, including Iranian and Somali assets, to ensure that OFM is fulfilling effectively its mandate to protect and preserve the properties and furnishings owned by other governments but currently controlled by the U.S. Government. (Program Evaluation)

Inspection of Embassy Baghdad. Purpose: To evaluate Embassy Baghdad's implementation of policy, management of resources, adequacy of management controls, and measures to protect people, information and facilities. (Program Evaluation)

Inspection of Embassy Cairo (Egypt). Purpose: To evaluate the Embassy's implementation of policy, management of resources, adequacy of management controls, and measures to protect people, information and facilities. (Program Evaluation)

Review of Voice of America Persian Network News. Purpose: To review and determine whether policy and program goals of Voice of America Persian Network News are being effectively achieved and to provide analysis and recommendations for systemic improvements in policy implementation and program management. (Program Evaluation)



INSPECTOR GENERAL, U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

PLANNED AUDITS

IRAQ

PERFORMANCE AUDITS

Review of Management's Discussion and Analysis Section in USAID's Financial Statements for Fiscal Year 2009. Objective: Does the Management's Discussion and Analysis section of USAID's financial statements for fiscal year 2009 meet form and content standards? [This effort is part of a multi-country review that will include work done in Iraq.]

USAID/Iraq's Assistance to the Iraqi Electricity Sector. Objective: Is USAID/Iraq's assistance to the Iraqi electricity sector under the Economic Governance II program achieving intended results?

USAID/Iraq's Community Stabilization Program. Objective: Is USAID/Iraq's community stabilization program achieving intended results with regard to activities in the integration of disenfranchised youth into their communities?

USAID/Iraq's Community-Based Conflict Mitigation Program. Objective: Is USAID/Iraq's community-based conflict mitigation program achieving intended results and what has been the impact of those activities?

USAID/Iraq's Participation on Provincial Reconstruction Teams in Iraq. Objectives: 1) Are USAID/Iraq provincial reconstruction team representatives performing their roles as activity managers as intended? 2) How is USAID/Iraq assisting the provincial reconstruction teams in transitioning to USAID/Iraq activities?

USAID/Iraq's Provincial Economic Growth Program. Objectives: 1) Have USAID/Iraq's provincial economic growth activities created an enabling environment for business operations and what has been the impact? 2) Are USAID/Iraq's grant activities under its provincial economic growth program achieving intended results and what has been the impact?

USAID's Fiscal Year 2009 Financial Statements. Objective: Did USAID's principal financial statements present fairly, in all material respects and in conformity with generally accepted accounting principles, its assets, liabilities, and net position; net cost; changes in net position; and budgetary resources for fiscal years 2009 and 2008? [This effort is part of a multi-country audit that will include work done in Iraq.]

FINANCIAL AUDITS

Objectives: Financial audit objectives include determining whether 1) costs incurred and billed by the recipient are allowable, allocable and reasonable; 2) the recipient's internal control structure is adequate; and 3) the recipient complies with agreement terms and applicable laws and regulations. Audits are performed by the Defense Contract Audit Agency at the request of OIG, who then reviews and issues the reports to USAID with applicable recommendations. The following financial audits are planned to be issued and/or started in FY 2009:

- Agreed-Upon Procedures Review of Direct and Indirect Costs Incurred by Research Triangle Institute under USAID Contract Nos. EDG-C-00-00010-00, 267-C-00-05-00505-00, and GHS-I-04-03-00028-00 Relating to Payments to Business Systems House during the Period March 26, 2003 through September 30, 2007
- Agreed-Upon Procedures Review of Requests for Equitable Adjustments Related to Excusable Delays by Bechtel National, Inc. under USAID Contract No. SPU-C-00-04-00001-00 for the Period January 5, 2004 through March 31, 2007 and Contract No. EEE-C-00-03-00018-00 for the Period April 17, 2003 through February 28, 2006
- Costs Incurred and Billed by AirServ under USAID Grant No. DFD-G-00-04-00192-00 for the Period June 29, 2004 through December 31, 2008
- Costs Incurred and Billed by BearingPoint, Inc. under USAID Contract No. 267-C-00-04-00405-00 for the Period October 1, 2007 through September 30, 2008
- Costs Incurred and Billed by CHF International under USAID Agreement No. AFP-A-00-0300004-00 for the Period August 1, 2005 through April 30, 2007 and under USAID Agreement No. 267-A-00-06-00507-00 for the Period September 30, 2006 through September 30, 2007
- Costs Incurred and Billed by CHF International under USAID Agreement No. 267-A-00-06-00507-00 for the Period October 1, 2007 through September 30, 2008
- Costs Incurred and Billed by Development Alternatives, Inc. under USAID Contract No. 267-C-00-07-00505-00 for the Period September 28, 2007 through September 30, 2008
- Costs Incurred and Billed by Gulf Catering Company under USAID Contract No. 267-C-00-05-00514-00 for the Period October 1, 2005 through September 30, 2008

- Costs Incurred and Billed by International Business & Technical Consultants, Inc. under USAID Contract No. 267-C-00-05-00508-00 for the Period January 1, 2007 through December 31, 2007
- Costs Incurred and Billed by International Business & Technical Consultants, Inc. under USAID Contract No. 267-C-00-05-00508-00 for the Period January 1, 2008 through December 31, 2008
- Three audits of costs incurred and billed by the International Foundation for Election Systems through the Consortium for Election and Political Process Strengthening under USAID Agreement No. 267-A-00-04-00405-00 for the period October 1, 2005 through June 30, 2009
- Costs Incurred and Billed by International Relief & Development, Inc. under USAID Agreement No. AFP-A-00-03-0002-00 for the Period November 1, 2005 through March 31, 2007
- Costs Incurred and Billed by International Relief & Development, Inc. under USAID Agreement No. 267-A-00-06-00503-00 for the Period May 29, 2006 through September 30, 2007
- Costs Incurred and Billed by International Relief & Development, Inc. under USAID Agreement No. 267-A-00-06-00503-00 for the Period October 1, 2007 through September 30, 2008
- Costs Incurred and Billed by International Resources Group under USAID Contract No. 517-C-00-04-00106-00 for the Period October 1, 2006 through December 31, 2007
- Costs Incurred and Billed by International Resources Group under USAID Contract No. 517-C-00-04-00106-00 for the Period January 1, 2008 through February 28, 2009
- Costs Incurred and Billed by Louis Berger Group, Inc. under USAID Contract No. 267-C-00-07-00500-07 for the Period May 14, 2007 through May 13, 2008
- Costs Incurred and Billed by Louis Berger Group, Inc. under USAID Contract No. 267-C-00-08-00500-05 for the Period January 23, 2008 through January 31, 2009
- Costs Incurred and Billed by Louis Berger Group, Inc. under USAID Contract No. 267-C-00-07-00500-07 for the Period May 14, 2008 through May 13, 2009

- Costs Incurred and Billed by Louis Berger Group/The Services Group, Inc. under USAID Contract No. 267-C-00-04-00435-06 for the Period October 1, 2007 through March 31, 2008
- Costs Incurred and Billed by Management Systems International under USAID Contract No. AEP-I-01-05-00221-00 for the Period July 27, 2006 through September 30, 2007
- Costs Incurred and Billed by Management Systems International under USAID Contract No. AEP-I-00-08-00024-00 for the Period June 1, 2005 through May 31, 2006
- Costs Incurred and Billed by Management Systems International under USAID Contract No. DFD-I-00-05-00221-00 for the Period October 1, 2007 through September 30, 2008
- Costs Incurred and Billed by Relief International under USAID Agreement No. 267-A-00-07-00504-00 for the Period September 27, 2007 through September 30, 2008
- Costs Incurred and Billed by Research Triangle Institute II under USAID Agreement No. 267-C-00-05-00505-00 for the Period January 1, 2008 through December 31, 2008
- Costs Incurred and Billed by Research Triangle Institute under USAID Contract No. 267-C-00-05-00505-00 for the Period January 1, 2007 through December 31, 2007
- Costs Incurred and Billed by Save the Children Federation under USAID Agreement No. AFP-A-00-03-00005-00 for the Period August 1, 2004 through April 1, 2006
- Costs Incurred and Billed by Stevedoring Services of America under USAID Contract No. TRN-C-00-03-00054-00 for the Period March 24, 2003 through June 30, 2004
- Supplemental Audit of Demobilization and Subcontractor Costs Incurred by Development Alternatives, Inc. under USAID Contract No. RAN-C-00-04-00002-00 for the Period July 1, 2006 through December 30, 2006
- Travel Expense Costs Incurred and Billed by the Sandi Group under its Subcontract GG474-04-001 with the Louis Berger Group, Inc. under USAID Contract No. 267-C-00-04-00435-00 for the Period August 1, 2005 through September 30, 2006

AFGHANISTAN

PERFORMANCE AUDITS

Selected Activities Funded Under USAID/Afghanistan’s Infrastructure Rehabilitation Program—Power Sector. Objective: Were selected power sector activities funded under USAID/Afghanistan’s Infrastructure and Rehabilitation Program achieving intended results, and what has been the impact?

Selected Activities Funded Under USAID/Afghanistan’s Infrastructure Rehabilitation Program—Transport Sector. Objective: Were selected transport sector activities funded under USAID/Afghanistan’s Infrastructure and Rehabilitation Program achieving intended results, and what has been the impact?

USAID/Afghanistan’s Afghan Civilian Assistance Program. Objective: Were USAID/Afghanistan’s humanitarian assistance services provided through the Afghan Civilian Assistance Program achieving planned results, and what has been their impact?

USAID/Afghanistan’s Basic Education Program. Objective: Were the critical activities under the USAID/Afghanistan’s Basic Education Program implemented through the Building Education Support Systems for Teachers Project achieving planned results, and what has been the impact?

USAID/Afghanistan’s Land Titling and Economic Restructuring Program. Objective: Did USAID/Afghanistan’s Land Titling and Economic Restructuring Program achieve planned results, and what has been the impact?

USAID/Afghanistan’s Local Governance and Community Development Project in Northern and Western Regions of Afghanistan. Objective: Was USAID/Afghanistan’s Local Governance and Community Development Project in Northern and Western Regions of Afghanistan achieving planned results, and what has been the impact?

USAID/Afghanistan’s Technical Support to the Central and Provincial Ministry of Public Health. Objective: Were selected activities funded under USAID/Afghanistan’s Technical Support to the Central and Provincial Ministry of Public Health achieving intended results, and what has been the impact?

FINANCIAL AUDITS

Objectives: Financial audit objectives include determining whether 1) costs incurred and billed by the recipient are allowable, allocable and reasonable; 2) the recipient's internal control structure is adequate; and 3) the recipient complies with agreement terms and applicable laws and regulations. Audits are performed by the Defense Contract Audit Agency or non-Federal auditors. The OIG reviews and issues the reports to USAID with applicable recommendations. The following financial audits are planned to be issued and/or started in FY 2009:

- Costs incurred by Advance Engineering Associates, International to Implement the Afghanistan Energy Assistance Project, USAID/Afghanistan Contract No. EPP-I-00-03-00004-00, for the Period ended December 31, 2007
- Costs incurred by Bearing Point, Inc. to Implement the Economic Governance in Afghanistan, USAID/Afghanistan Contract No. 306-C-00-03-00001-00, for the Period from November 17, 2002, to December 15, 2005
- Costs incurred by Bearing Point, Inc. to Implement the Strengthening Private Sector through Capacity Building, USAID/Afghanistan Contract No. GEG-I-00-04-00004-00, for the Period from September 26, 2005, to December 31, 2007
- Costs incurred by Deutsche Investitions Entwicklungsgesellschaft mbH, USAID/Afghanistan Agreement No. 306-A-00-05-00512-00, for the Period from February 3, 2005, to August 2, 2008
- Costs Incurred in the United States by Louis Berger Group, Inc., under USAID/Afghanistan Contract No. 306-C-00-02-00500-00, for the Period from January, 1, 2007 through May 31, 2008
- Creative Associates, Education Development Center, and International Youth Foundation
- Quarterly Audits of Local Costs incurred by the Louis Berger Group, Inc. to Implement the Afghanistan Infrastructure Reconstruction Program, USAID/Afghanistan Contract No. 306-I-00-06-00517-00

REST OF ASIA

PERFORMANCE AUDITS

Review of Management’s Discussion and Analysis Section in USAID’s Financial Statements for Fiscal Year 2009. Objective: Does the Management’s Discussion and Analysis section of USAID’s financial statements for fiscal year 2009 meet form and content standards? [This effort is part of a multi-country review that will include work done in a selected Asian country.]

Selected Activities Funded Under USAID/Bangladesh’s Population and Health Program. Objective: Were selected activities funded under USAID/Bangladesh’s Population and Health Program achieving planned results, and what has been the impact?

Selected Activities Funded Under USAID/Kazakhstan’s Health Program. Objective: Were selected activities funded under USAID/Kazakhstan’s Health Program achieving planned results, and what has been the impact?

USAID/Pakistan’s Capacity Building Development Program. Objective: Is USAID/Pakistan’s Capacity Building Program achieving intended results, and what has been the impact?

USAID/Pakistan’s Links to Learning: Education Support to Pakistan Program. Objective: Is USAID/Pakistan’s Links to Learning: Education Support to Pakistan Program achieving intended results, and what has been the impact?

USAID/Philippines’ Sustainable Health Improvements through Empowerment and Local Development Project. Objective: Were USAID/Philippines’ Sustainable Health Improvements through Empowerment and Local Development Project achieving planned results, and what has been their impact?

USAID’s Compliance with the Federal Information Security Management Act for Fiscal Year 2009. Objective: Did USAID implement selected minimum security controls for its information systems as required by the Federal Information Security Management Act? [This effort is part of a multi-country audit that will include work done in a selected Asian country.]

USAID’s Fiscal Year 2009 Financial Statements. Objective: Did USAID’s principal financial statements present fairly, in all material respects and in conformity with generally accepted accounting principles, its assets, liabilities, and net position; net cost; changes in net position; and budgetary resources for fiscal years 2009 and 2008? [This effort is part of a multi-country audit that will include work done in a selected Asian country.]

USAID’s Selected Prevention Activities for Combating HIV/AIDS. Objective: Have selected USAID prevention activities for combating HIV/AIDS achieved intended results, and what has been the impact?

FINANCIAL AUDITS

Objectives: Financial audit objectives include determining whether 1) costs incurred and billed by the recipient are allowable, allocable and reasonable; 2) the recipient's internal control structure is adequate; and 3) the recipient complies with agreement terms and applicable laws and regulations. Financial audits are conducted primarily of non-U.S. based organizations throughout the rest of Asia by non-Federal auditors. Non-U.S. recipients are required to have financial audits done if they spend more than \$300,000 of USAID funds during their fiscal year. Financial audit reports conducted by non-Federal auditors are reviewed by the OIG office in Manila, Philippines, and the reports transmitted with applicable recommendations to the responsible USAID mission in the region. OIG expects to issue over 40 financial audit reports to USAID missions in the region, in addition to Iraq and Afghanistan, during FY 2009.

ONGOING AUDITS

IRAQ

PERFORMANCE AUDITS

USAID/Iraq's Economic Governance II Program. Objective: Is USAID/Iraq's Economic Governance II Program achieving intended results?

USAID/Iraq's Local Governance Activities. Objective: Are USAID/Iraq's local governance activities achieving intended results and what has been the impact?

USAID/Iraq's Rapid Assistance Program. Objective: Did USAID/Iraq develop guidelines for the consistent and consequential implementation of the Iraq rapid assistance program? And if so, were the guidelines followed?

USAID's Activities Regarding Internally Displaced Persons in Iraq. Objective: Are USAID's Office of Foreign Disaster Assistance Internally Displaced Persons and Vulnerable Population activities achieving intended results and what is the impact?

USAID's Compliance with the Federal Information Security Management Act for Fiscal Year 2009. Objective: Did USAID/Iraq implement selected minimum security controls for its information systems as required by the Federal Information Security Management Act? [This effort is part of a multi-country audit that will include work done in Iraq.]

AFGHANISTAN

PERFORMANCE AUDITS

USAID/Afghanistan's Local Governance and Community Development Project in Southern and Eastern Regions of Afghanistan. Objective: Was USAID/Afghanistan's Local Governance and Community Development Project in Southern and Eastern Regions of Afghanistan achieving planned results and what has been the impact?

USAID/Afghanistan's School and Health Clinic Buildings Completed Under the Schools and Clinics Construction and Refurbishment Program. Objective: Are school and health clinic buildings completed under USAID/Afghanistan's Schools and Clinics Construction and Refurbishment Program being used for their intended purposes and what has been the impact?

COMPLETED

Critical USAID/Pakistan's Earthquake Reconstruction Activities, Report No. 5-391-09-001-P, November 25, 2009. Objective: Did USAID/Pakistan's earthquake reconstruction activities achieve planned results and what has been the impact?

USAID/Afghanistan's Capacity Development Program, Report No. 5-306-08-012-P, December 4, 2009. Objective: Was USAID/Afghanistan's Capacity Development Program achieving planned results and what has been the impact?

USAID/Afghanistan's Higher Education Project, Report No. 5-306-09-002-P, December 4, 2009. Objective: Was USAID/Afghanistan's Higher Education Project achieving its planned results and what has been the impact?

USAID/Iraq's National Capacity Development Program, Report No. E-267-09-001-P, November 25, 2009. Objective: Is USAID/Iraq's national capacity development program achieving its intended results and what has been the impact of this program?

USAID/Iraq's Oversight of Private Security Contractors in Iraq, Report No. E-267-09-002-P, March 4, 2009. Objectives: 1) Were USAID-funded private security contractors in Iraq procured in accordance with established USAID and U.S. Government policies? 2) Has USAID/Iraq managed its contracts and grant agreements with implementing partners such that they provide adequate oversight over private security contractors?

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SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION

PLANNED PROJECTS

Joint Project with the Government of Iraq Board of Supreme Audit to Review of U.S. Government Management of the Government of Iraq Commanders' Emergency Response Program (I-CERP). Objectives: To review 1) Controls that are in place to ensure the accountability of I-CERP funds and project records; 2) Use of I-CERP funds compared to intended and authorized purposes; 3) Contract award process and original contract objectives; 4) Subcontracting provisions and the extent of work subcontracted; 5) Costs associated with selected contracts and related task orders, including controls over funds obligated and expended; 6) Internal controls and performance reporting processes used by the U.S. government and the contractor to ensure proper contract management and execution; 7) accomplishments under the contract in terms of expected and actual outcomes.

Lessons Learned on the Use of Private Security Contractors in Iraq. Objective: To determine lessons learned about the use of private security contractors in Iraq that can be applied to contingency operations. This report will incorporate lessons identified from other Inspectors General.

Review of Costs, Outcomes, and Management Oversight of Versar's Quality Assurance for Iraq Reconstruction Activities. Objective: To assess whether the U.S. government 1) had adequate controls and processes in place to ensure that required quality assurance activities were being provided, and 2) took prompt and effective actions when construction issues/problems were identified or when inadequate quality assurance processes were identified.

Review of Efforts to Sustain Primary Healthcare Centers. Objective: This is a follow-on audit to SIGIR-09-015, which identified the need for accountability and transparency on the status of primary healthcare centers. Additionally, the review will examine the outcomes of the Iraq Relief and Reconstruction Fund and Economic Support Fund contract with Stanley Baker Hill to identify and correct healthcare facility and equipment deficiencies.

Review of Financial Records Associated with the Global Maintenance and Supply Services Contract. Objective: This is a follow-on audit to SIGIR-09-014, which audited three task orders for maintenance and supply services that were funded with the Iraqi Security Forces Fund. The objective of the audit is to determine whether contractor cost data for repair parts and other purchases can be reconciled with Army financial records.

Review of Future Reconstruction Management in Iraq. Objective: To determine the current management structure and status of plans for reorganizing U.S. reconstruction program activities and missions in Iraq as U.S. funding for reconstruction activities is reduced or eliminated.

Review of International Republic Institute and National Democratic Institute Grants for Democracy Building Projects in Iraq. Objective: This is a follow-on audit to SIGIR-09-001, which reviewed the overall U.S. democracy building strategy for Iraq, and will focus on the program's grant-management. The audit objectives for examining this Economic Support Fund program will address the cost, outcome, and oversight of the grant award.

Review of the Bureau of International Narcotics and Law Enforcement Affairs Contract Administration for the Iraqi Police Training Program (DynCorp). Objective: Although SIGIR has previously audited this Iraqi Security Forces Fund contract, this review will more broadly examine and assess the outcomes of the police training program. The review will also examine the cost of the contract and management of the contract by both the Departments of Defense and State.

Review of U.S. Army Corps of Engineers Gulf Region Division (GRD) Rate Increase. Objective: To determine the adequacy of support for Gulf Region Division's recent Supervision and Administration rate increase for the projects funded from the Iraq Relief and Reconstruction Fund.

Review of U.S. Army Corps of Engineers Gulf Region Division (GRD) Controls over the Corps of Engineers Financial Management System (CEFMS). Objective: To determine whether controls are in place to assure the accuracy of reconstruction fund data contained in Corps of Engineers Financial Management System.

Review the Accounting for Reconstruction Related U.S. Government Furnished Equipment. Objective: To review policies, practices, and procedures used to account for government furnished equipment. This review will focus on government furnished equipment provided through purchases using the Economic Support Fund, Iraq Relief and Reconstruction Fund, and Iraqi Security Forces Fund.

Review(s) of Contracts Funded with the Iraqi Security Forces Fund. Objectives: To determine the cost, outcome, and oversight for high value or other contracts used to build the capabilities of the Iraqi Security Forces under both the Ministry of Defense and the Ministry of the Interior to include training, mentoring, and purchases of equipment. SIGIR plans to review selected major the Iraqi Security Forces Fund contracts during the next year.

Review(s) of Department of Defense Appropriation, Obligation, and Expenditure Transaction Data Related to the Commander's Emergency Response Program (CERP). Objective: This work will forensically examine several major CERP projects. The objective of the review will be to conduct forensic analyses of the contract cost and outcome with an emphasis on indentifying possible instances of fraud or abuse.

Review(s) of Expenditures on the Iraqi Air Force and Navy. Objective: To identify and determine whether Iraqi Security Forces Fund expenditures on the Iraqi Air Force and Navy are being accurately tracked. SIGIR will also review the costs, outcomes, and oversight of selected contracts that support these activities.

Review(s) of Plans for Management and Retention of Reconstruction Program and Contract Records. Objective: To determine the plans and processes for maintaining and storing records for Iraq reconstruction programs and contracts, including final disposition of records after reconstruction programs are completed. SIGIR plans to review all agency plans and processes related to the Commander's Emergency Response Program, Economic Support Fund, Iraq Relief and Reconstruction Fund, and Iraqi Security Forces Fund. Work in this area may result in multiple reviews.

Review(s) of Private Security Contractors' Invoices. Objective: To determine the accuracy of contractor invoices with a focus on billable hours to identify possible instances of fraud or abuse. SIGIR plans to review several contracts and this work will result in multiple reviews.

Review(s) of Selected Contracts for Private Security Contractors. Objective: To determine the cost, outcome, and oversight for high value or other contracts for private security contractor in Iraq. SIGIR's Section 842 Audit Plan provides the details of its work as well as that of the Department of Defense and State and U.S. Agency for International Development Inspectors General.

Review(s) of the Application of SIGIR Lessons Learned to Iraq Reconstruction. Objective: To determine whether lessons learned that were identified in SIGIR audits and the Lesson Learned series are being applied to ongoing Commander's Emergency Response Program, Economic Support Fund, Iraq Relief and Reconstruction Fund, and Iraqi Security Forces Fund reconstruction programs. SIGIR will conduct individual reviews based on each program.

Review(s) of Vetting and Training for Private Security Contractors Personnel. Objective: To determine 1) adequacy of contractor processes for screening and vetting personnel, particularly foreign nationals; and 2) adequacy of training provided to personnel. SIGIR plans to review several contracts that will result in multiple reviews.

ONGOING PROJECTS

Audit of Department of State Appropriation, Obligation, and Expenditure Transaction Data Related to Iraq Relief and Reconstruction (Project 9012). Objective: The review will include data in the Department of State's financial records as well as Department of State expenditure data that may be in Department of Defense financial data systems. The objective of the project is to conduct forensic analyses of the data to identify possible instances of fraud or abuse. This work could lead to one or more SIGIR follow-on efforts or products.

Audit of Iraq Security Forces Fund Contracts with Environment Chemical Corporation (ECC) for Iraq Reconstruction Projects (Project 9002). Objectives: This audit will focus on contract numbers FA8903-04-D-8672 and FA8903-06-D-8511 awarded by the Air Force Center for Engineering and the Environment. It will 1) determine the total dollar amount and scope of work performed by Environment Chemical Corporation on Iraq reconstruction, and 2) review work on selected task orders to identify outcomes, costs, and oversight with an emphasis on vulnerabilities to fraud, waste, and abuse.

Audit of Military Field Commanders Experiences Working With and Managing Private Security Contractors in the Iraqi Theater of Operations (Project No. 8031). Objective: This audit will address issues relating to military field commanders' oversight of private security contractor activities. The issues will include 1) the extent to which operational field commanders were able to coordinate or direct the performance of contractors in their area of combat operations; 2) the nature and extent of any activity by private security contractors that was inconsistent with the objectives of operational field commanders; 3) the manner in which federal agencies exercised control over the performance of field contractors; and 4) the extent to which recent organizational and policy changes have addressed the problems identified by field commanders.

Audit of Outcome, Cost and Oversight of Contracts with Wamar International, Inc. for Program Activities in Iraq (Project 9007). Objectives: This audit will focus on contracts, delivery orders, and purchase orders with Wamar International, Inc. and will examine contract outcome, cost, and management oversight, with an emphasis on vulnerabilities to fraud, waste, and abuse.

Audit of the Commander's Emergency Response Program Project for the Electrical Distribution in Muhalla 312 (Project 9015). Objective: The objectives of this audit include an examination of 1) project outcome in terms of final costs and completion time; 2) the effectiveness of contracting process and oversight of the contract; 3) the coordination of the project with other reconstruction funds and programs; and 4) the efforts to transition the project to the Government of Iraq, and the sustainment of the completed project by the Government of Iraq.

Audit of the Commander's Emergency Response Program Project for the Caravan Hotel (Project No. 9016). Objective: The objectives of this audit include an examination of 1) project outcome in terms of final costs and completion time; 2) the effectiveness of contracting process and oversight of the contract; 3) the coordination of the project with other reconstruction funds and programs; and 4) the efforts to transition the project to the Government of Iraq, and the sustainment of the completed project by the Government of Iraq.

Audit of the Tikrit Location Command Contract and Any Related Contracts (Project 9017). Objective: This audit of the Tikrit Location Command Iraqi Security Forces Fund contract will review cost, outcomes, and administration and oversight, with an emphasis on identifying vulnerabilities to fraud, waste, and abuse.

Audit of Transaction Data for the Development Fund for Iraq (DFI) (Project 9011).

Objectives: To determine if U.S. government agencies properly accounted for DFI funds they received or held. Proper accounting for the funds would include transaction records for expenditures and the return of unused funds to the Government of Iraq. Specifically, SIGIR will answer the following questions: 1) Which U.S. government agencies have received, held, and/or accounted for DFI funds; 2) For each U.S. government agency identified, how were the DFI funds accounted for in its financial records; 3) Have each of the involved U.S. government agencies properly expended the funds and/or returned any unexpended balances to the Government of Iraq; 4) If DFI funds are still in the possession of U.S. government agencies, what authorities are being used to retain the funds.

Audit of U.S. Agency for International Development (USAID) Appropriation, Obligation, and Expenditure Transaction Data Related to Iraq Relief and Reconstruction (Project 9013). Objective: To conduct forensic analyses of the data to identify possible instances of fraud or abuse. The review will include data in USAID's financial records as well as USAID expenditure data that may be in Department of Defense financial data systems. This work could lead to one or more SIGIR follow-on efforts or products.

Examination of Department of Defense Appropriation, Obligation, and Expenditure Transaction Data Related to Iraq Relief and Reconstruction for Fiscal Years 2003-2008 (Project No. 9005). Objective: To examine options for combining automated transaction data and data mining techniques to forensically review the appropriateness of expenditures for Iraq Relief and Reconstruction. This project could lead to one or more SIGIR follow-on efforts or products.

Joint audit with State Department of Blackwater Contract and Associated Task Orders for Worldwide Personal Protective Services (Project 8019). Objectives: To examine: 1) the contracting process; 2) requirements and provisions of the contract and task orders; 3) the costs and funding sources of the contract and task orders; and 4) how well did the Department administer the contract and task orders to provide proper oversight of Blackwater's cost and performance in Iraq.

Review of the Taji National Maintenance Depot-Integrator Contract (Project 9014). Objectives: To review 1) contracting process and the key requirements and provisions of the contract; 2) contract costs (funds obligated and expended); 3) adequacy of contract oversight with specific focus on the controls to prevent or detect fraud, waste, and abuse at the government, prime contractor, and subcontractor levels; and 4) comparison of contract performance requirements to contract performance results.

COMPLETED

Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability (SIGIR-09-016, Project 8022). Objective: To followup on SIGIR's earlier work to determine 1) the extent to which U.S. reconstruction agencies working in Iraq have made progress in establishing a uniform policy and procedure for transferring projects to the Government of Iraq, and 2) whether the Embassy has made progress in obtaining Government of Iraq support for a formal asset-transfer agreement.

Construction of Primary Healthcare Centers Reported Essentially Complete, but Operational Issues Remain (SIGIR-09-015 Project 9001). Objectives: To show the costs and outcomes of efforts to complete the primary healthcare centers, the extent to which completed centers have been transferred to the Minister of Health, and the operational status of the centers.

Information on Government of Iraq Contributions to Reconstruction Costs (SIGIR 09-018, Project 8034). Objectives: To provide: 1) information on Executive Branch guidance for soliciting Government of Iraq contributions for U.S. development programs, and 2) examples of Government of Iraq contributions to the U.S. reconstruction program.

Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts (SIGIR-09-017, Project 8032). Objective: To examine the cost of the contracts, the requirements for the static security forces, the government's process for awarding the contracts, task orders, and modifications, and the oversight provided by the Contracting Officer Representatives.

Opportunities To Improve Processes for Reporting, Investigating, and Remediating Serious Incidents Involving Private Security Contractors in Iraq (SIGIR 09-019 Project 9008). Objectives: To examine DoD's 1) policies, procedures, and practices for reporting, investigating, and remediating those incidents, and 2) efforts to identify trends and lessons learned. Because some Department of State private security contractors report their serious incidents through the Department of Defense channels as well as Department of State channels, SIGIR reviewed pertinent Department of State policies and procedures related to that reporting.

Provincial Reconstruction Teams (PRT): Developing a Cost-Tracking Process Will Enhance Decision-Making (SIGIR-09-020, Project 9009). Objectives: To 1) identify the major Provincial Reconstruction Teams program cost categories; 2) estimate program costs using available information; 3) assess the feasibility and usefulness of tracking Provincial Reconstruction Teams costs.

Security Forces Logistics Contract Experienced Certain Cost, Outcome, and Oversight Problems (SIGIR-09-014, Project 8037). Objectives: To determine: 1) the cost of the contract; 2) the outcome of the contract; and 3) the adequacy of contractor oversight.



SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

PLANNED PROJECTS

Infrastructure Project Inspections (A Series of Individual Inspections of Projects).

Selection of projects to be determined based on cost, sector, and region. Inspections of projects from each of the following sections: education, transportation, health care, electricity, and agriculture. Objectives: Conduct inspections to determine if the construction project was 1) done on time, within budget, and with the materials required in the technical construction specifications of the project contract; 2) if the facility inspected is being used as intended; and 3) the completed facility is being maintained by the local population or local authority.

Inspection of Provincial Reconstruction Teams (PRT) Management and Operations Capabilities. Objective: Inspection of identified PRT management and operations standards.

Review of Transportation Modes and Procedures for the Reliable Delivery of Reconstruction Goods and Supplies, Including Controls and Accountability. Possible joint review (SIGAR/DOD-IG). Objective: Identify controls and accountability in place for the transit of reconstruction goods and supplies from ports of entry to destinations in Afghanistan and determine effectiveness of contracts for transportation services.

Review of U.S. and International Efforts to Address and Build Afghanistan's Capacity to Address Corruption. Objective: For select Afghan Ministries, assess their capability to provide oversight to combat corruption and identify U.S. reconstruction program or international community efforts to strengthen Ministries capacity to address corruption.

Reviews of Security Contracts (contracts to be identified). Objective: To identify the requirements and provisions of the security contract; costs and funding sources of the contract and task orders; and management oversight by the relevant Departments to provide proper oversight of contractor's cost and performance in Afghanistan. A series of reviews is planned

Status of Reconstruction Funding for Afghanistan (U.S. and Other Donor Funding). Objective: Identify the sources and uses of funds, by appropriation account and reconstruction sectors, that have been allocated, obligated, and expended for Afghanistan reconstruction.

ONGOING PROJECTS

Review of Agencies' Management Oversight, Procedures, and Practices for Reconstruction Funds and Projects (SIGAR-002A). Objective: To conduct a broad assessment of how agencies are managing the reconstruction program. Work will include an examination of controls and accountability over funding flows, project development, project management organizations and staffing levels, performance metrics, and nature of funded activities.

Review of Contractor Performance and Agency Oversight of U.S. Government Contracts in Afghanistan with Louis Berger Group (SIGAR-003A). Objective: Describe the number and volume of contracts that U.S. agencies have with the Louis Berger Group and assess the agencies oversight of the contractor and contractor performance, to include existing audit coverage and results.

Review of Management Information Systems Available to Reconstruction Decision-Makers in Afghanistan (SIGAR-001A). Objective: To identify how information management systems are being used to track and report on reconstruction efforts in Afghanistan. Work will identify the systems, determine the extent they are integrated, and identify the responsibilities of U.S. government agencies to ensure consistent, accurate, and complete data.

Review of the Controls and Accountability for Commander's Emergency Response Program (CERP) (SIGAR-005A). Objective: Review the management controls and accountability of the CERP funds for Afghanistan. Specifically, will examine controls and procedures in place to ensure the accountability of CERP funds and use of CERP funds in relation to authorization and intentions outlined in program objectives and mission strategies.

Review of U.S. and International Donor Programs to Assist Afghanistan's Energy Sector (SIGAR-004A). Objective: Conduct an overall assessment of U.S. and international programs to rebuild Afghanistan's energy sector. Work will: 1) Identify U.S. and international goals for reconstruction and sustainment of Afghanistan's energy sector; 2) Determine what performance metrics are used to determine if project milestones and outcomes are adequately tracked; 3) Assess progress and results of energy sector reconstruction efforts against the Afghanistan National Development Strategy and other criteria; 4) Assess coordination between U.S. and international agencies in energy sector reconstruction; 5) Assess Afghan participation in decisions and implementation of reconstruction programs.

Review of U.S. Assistance for the Preparation and Conduct of Presidential and Provincial Council Elections in Afghanistan (SIGAR-006A). Objectives: 1) Identify elections assistance funded through the U.S., as well as the amount of and extent of donor support and coordination, for the preparation of the upcoming elections in August 2009; 2) Assess the effectiveness of the preparation for elections overall, including such areas as voter registration, voter education, polling center security, ballot box integrity, and vote counting procedures; and 3) Identify strengths/weaknesses of the election process, after the election, and lessons learned for future elections. This review will produce two reports: one before the elections that will focus on preparation and coordination, and a second report after the elections take place, to focus on the conduct of the elections.



U.S. ARMY AUDIT AGENCY

PLANNED PROJECTS

Follow up Audit of Logistics Civil Augmentation Program (LOGCAP) III Audits - Southwest Asia (A-2009-ALL-0102.000). Objective: Determine if the Army implemented agreed to recommendations and corrected the problems identified in previous audits.

Logistics Civil Augmentation Program (LOGCAP) IV Operations in Support of Operation Enduring Freedom -Afghanistan (A-2009-ALL-0125.000). Objective: Determine if services awarded under LOGCAP IV in Afghanistan were managed in a reasonable and cost-effective manner.

Logistics Civil Augmentation Program (LOGCAP) IV Operations in Support of Operation Iraqi Freedom - Kuwait (A-2009-ALL-0127.000). Objective: Determine if services awarded under LOGCAP IV in Kuwait were managed in a reasonable and cost-effective manner.

Managing Equipment Reset-U.S Army, Pacific (A-2009-FFP-0420.000). Objective: Did Army activities in the Pacific have effective processes (accountability/storage, inspections, replacement/acquisition, and distribution) to manage Left Behind and Reset Equipment? (Section 852)

Retrograde Exit Strategy - Southwest Asia (Phase I) (A-2009-ALL-0090.000). Objective: To evaluate the exit strategy to determine if high volume returns and supply retrograde operations were adequately planned and executable. (Section 842 and 852)

Return of Assets from Southwest Asia - Continental United States (CONUS) (A-2009-ALL-0134.000). Objective: Determine if management controls over assets returned from Southwest Asia were adequate to ensure units only retained authorized quantities and properly reported excess materiel for redistribution. (Asset Accountability)

FUTURE PLANNED PROJECTS (FY 2010)

Army Prepositioned Stocks, Requirement Determination Processes (A-2010-ALL-0025.000). Objective: Determine if the Army's requirement determination processes for prepositioned stocks supports existing plans and the modular forces that draw equipment from Army Prepositioned Stocks.

Army Sustainment Command Workloading of Field Maintenance for Reset (A-2010-ALM-0053.000). Objective: Did Army Sustainment Command effectively assess capacity and capabilities to make effective assignment of maintenance workload decisions? (Section 852)

Contracts for Maintenance in Support of Reset (LCMCs) (A-2010-ALM-0008.000).

Objective: To determine if contracts for maintenance services required equipment to be repaired in a timely, technically sound, and cost-effective manner. Evaluate contract administration controls to determine if appropriate value is received for costs incurred. (Section 852)

Controls over Classified/Sensitive Equipment in Southwest Asia (A-2010-ALL-0024.000). Objective: Determine if adequate management controls were in place in Southwest Asia to account for controlled cryptographic items and secure internet protocol router equipment (stored and in-transit). (Asset Accountability)

Deployment Support Systems (A-2010-FFS-0443.000). Objectives: 1) Were procedures and controls for data entry, processing and output adequate to ensure the integrity and reliability of unit movement data for deployment planning and reporting? 2) Were the Army's plans for future use of deployment support systems reasonable?

Depot Reset Workload Management (A-2010-ALM-0052.000). Objective: Is depot reset workload effectively managed at pre-induction and post-completion at the depot level. Is there a backlog of assets and is it visible? (Section 852)

Equipment Maintenance-Alaska (A-2010-FFP-0061.000). Objective: Did maintenance activities effectively execute workload and return Left Behind and Reset equipment to units to meet requirements of the Army Force Generation cycle? (Section 852)

Government Purchase Card Program in Southwest Asia (A-2010-ALL-0117.000).

Objective: Evaluate the effectiveness of management controls over the government purchase card program. Specifically, determine if purchase cards were in used accordance with established guidance, and goods and services acquired were adequately accounted for.

Information Assurance in Southwest Asia - Afghanistan (A-2010-ALL-0018.000).

Objective: Determine if management controls over information systems were adequate to protect and defend the integrity, confidentiality and availability of information during contingency operations.

Information Assurance in Southwest Asia - Kuwait (A-2010-ALL-0019.000). Objective:

Determine if management controls over information systems were adequate to protect and defend the integrity, confidentiality and availability of information during contingency operations.

Long Lead Items for Reset (A-2010-ALM-0002.000). Objective: Determine if Long Lead Items ordered (\$1.3 billion in FY 2009 requirements) were based on valid requirements and will timely meet Army's needs. (Section 852)

Reserve Component Mobilization Strategy (A-2010-FFS-0054.000). Objective: Was the Reserve Component training strategy viable to meet Army Force Generation goals and the 12 month mobilization limitations?

Retrograde Operations in Southwest Asia - Class V (Ammunition) (A-2010-ALL-0023.000). Objectives: 1) Determine if adequate processes and procedures were in place to properly retrograde ammunition from Southwest Asia. 2) Determine if adequate accountability and visibility were maintained over ammunition. (Asset Accountability)

U.S. Army Corps of Engineers Contracting Functions in Iraq - Phase II (ALL-2010-ALL-0020.000). Objectives: 1) Determine if contract requirements were correctly identified and resulted in acquisitions that met the needs of Iraqi Reconstruction. 2) Determine if deliverables were monitored to ensure products and services were provided in accordance with the terms of the contracts. 3) Determine if contract closeout practices for terminated contracts were adequate and in the best interest of the Army. 4) Determine if contract award fee practices were adequate.

Use of Non-Tactical Vehicles (NTVs) - Kuwait (A-2010-ALL-0016.000). Objective: Determine the effectiveness of controls and procedures related to management, central oversight, and requirements determination of non-tactical vehicles.

ONGOING PROJECTS

Advanced Training for Explosive Ordnance Disposal Soldiers (A-2008-FFD-0098.000). Objectives: 1) Were improvised explosive device (IED) defeat methods fully integrated into advanced training for Explosive Ordnance Disposal Soldiers? 2) Was training for new equipment fielded during Operation Iraqi Freedom/Operation Enduring Freedom fully integrated into advanced training for Explosive Ordnance Disposal Soldiers?

Army Authorized Acquisition Objective Process (A-2008-ALA-0468.000). Objective: Determine if the Army had an effective process to identify and adjust authorized acquisition objective requirements for wartime needs.

Army Foreign Language Program - Contracting (A-2007-ZBI-0344.003). Objectives: 1) Did the Army have adequate processes and procedures in place for identifying and validating requirements for contract linguists? 2) Were language contracts structured to provide the best value to the government? 3) Did the process for certifying invoices for payment ensure that the government received the services it paid for?

Assessing Future Base Budget Requirements - Installation Program Evaluation Group (PEG) (A-2008-ALO-0741.000). Objective: Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements - Organizing Program Evaluation Group (PEG) (A-2008-FFS-0669.000). Objective: Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements - Sustaining Program Evaluation Group (PEG) (A-2008-ALM-0690.000). Objective: Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements - Training Program Evaluation Group (PEG) (A-2008-FFF-0647.000). Objective: Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements (Audit Control Point) (A-2008-FFM-0630.000). Objective: Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Automatic Reset Items-Depot (A-2008-ALM-0313.000). Objective: Was the Automatic Reset Induction program at depots effectively supporting equipment requirements in the Army Force Generation model? (Section 852)

Body Armor Requirements (A-2007-FFD-0067.000). Objectives: 1) Did the Army establish adequate quantitative requirements for the procurement of body armor? 2) Did the Army have an adequate fielding plan for body armor?

Commander's Emergency Response Program (CERP) - Iraq (A-2008-ALL-0624.000). Objective: Determine whether the procedures, processes and guidance were sufficient to ensure deployed Commanders implemented the program and used emergency funds appropriately.

Commander's Emergency Response Program (CERP), Multi-National Division - North (A-2008-ALL-0624.001). Determine whether the procedures, processes and guidance were sufficient to ensure deployed Commanders implemented the program and used emergency funds appropriately.

Commander's Emergency Response Program (CERP), Multi-National Division - West (A-2008-ALL-0624.002). Determine whether the procedures, processes and guidance were sufficient to ensure deployed Commanders implemented the program and used emergency funds appropriately.

Commander's Emergency Response Program, Multi-National Division - Center (A-2008-ALL-0624.003). Did the program in Iraq have adequate controls in place to ensure Commanders implemented the program properly?

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Baghdad (A-2007-ALL-0887.001). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Bagram (A-2008-ALL-0320.000). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Balad (A-2008-ALL-0319.000). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Victory (A-2007-ALL-0887.002). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan – Regional Contracting Commands Kandahar & Salerno (Afghanistan) (A-2008-ALL-0401.000). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Kabul and Jalalbad (Afghanistan) (A-2009-ALL-0106.000). Objective: Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase I) (A-2007-ALL-0329.000). Objectives: 1) Evaluate the effectiveness of contracting operations. 2) Determine whether contracting operations were performed in accordance with appropriate laws and regulations.

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase II) (A-2007-ALL-0859.000). Objectives: 1) Determine if contracts for heavy lift services were adequately developed and effectively administered. 2) Determine if laundry services were effectively managed. 3) Determine if Defense Base Act insurance was properly administered on Kuwait contracts.

Controls over Logistics Civil Augmentation Program (LOGCAP) - White Property (A-2008-ALL-0398.000). Objective: Determine if the Logistics Civil Augmentation Program (LOGCAP) contractor properly managed and accounted for government acquired property. (Asset Accountability)

Controls Over Vendor Payments - Southwest Asia (Phase II) (A-2009-ALL-0118.000). Objective: Determine if the Army has effective controls to ensure the accuracy of vendor payments for contingency operations in Southwest Asia.

Controls Over Vendor Payments - U.S. Army Contracting Command (USACC), SWA - Kuwait - Phase I (A-2008-ALL-0501.000). Objective: Evaluate the controls over vendor payments made on contracts awarded in Kuwait.

Directorate of Logistics Workload Supporting Reset (A-2008-ALM-0311.000). Objective: Did Army Garrisons have adequate processes in place to identify and meet field level reset requirements in support of the Army Force Generation model? (Section 852)

Equipment Maintenance-Hawaii (A-2009-FFP-0419.000). Objective: Did maintenance activities effectively execute workload and return Left Behind and Reset equipment to units to meet requirements of the Army Force Generation cycle? (Section 852)

Follow-Up of Offline Purchases (A-2008-ALL-0466.000). Objectives: 1) Determine if the Army implemented agreed to recommendations and corrected the problems identified in the previous audit. 2) Determine if problems were fixed.

Follow-up Audit of Contracting Operations, U.S. Army Contracting Command (USACC) SWA-Kuwait (Phase I) (A-2008-ALL-0625.000). Objective: Evaluate the effectiveness of actions taken to improve Army contracting operations in Kuwait.

Force Protection - Security Badging (Kuwait) (A-2009-ALL-0133.000). Objective: Evaluate the effectiveness of management controls over the issuance of security badges at Area Support Group—Kuwait. Specifically to determine if procedures were adequate for issuing, accounting for and using security badges. In addition, we will determine the adequacy of procedures for safeguarding of personal information contained in automated systems involved in the security badging process.

Foreign Military Sales (A-2008-ALA-0058.000). Objective: Are Foreign Military Sales to Iraq and Afghanistan effectively managed and administered?

Forward Operating Base Closures - Iraq. (A-2009-ALL-0354.000). Objective: Determine if processes and procedures for the closure of forward operating bases in Iraq are adequate. (Asset Accountability)

Government Property Provided to Contractors - Kuwait Base Operations (A-2008-ALL-0204.000). Objective: Determine whether the Army had adequate management and visibility over government property provided to contractors for base support operations. (Asset Accountability)

Housing Contracts - Area Support Group—Kuwait (A-2008-ALL-0403.000). Objectives: 1) Determine if the housing program in Kuwait was properly managed. 2) Determine if property or assets provided by the government and acquired by the contractor were adequately managed.

Impact of Mine Resistant Ambush Protected Vehicle Acquisitions on Other Systems (A-2007-ALA-0978.000). Objective: Did the Army adequately adjust requirements for new and existing systems impacted by Mine Resistant Ambush Protected acquisitions?

Logistics Civil Augmentation Program (LOGCAP) III, Contract Close-out (A-2009-ALC-0093.000). Objective: Did the Army have procedures and controls in place to effectively close-out the LOGCAP III contract to ensure proper payment of its legitimate liabilities and deobligations of unused funds?

Management and Use of Contractor Acquired Property Under the Logistics Civil Augmentation Program (LOGCAP) Contract - Power Generators (A-2007-ALL-0212.001). Objective: Determine if power generators acquired were effectively managed and used under the LOGCAP contract.

Management of the Prepositioned Fleet at Combat Training Centers (A-2008-FFF-0044.000). Objectives: 1) Were pre-positioned fleets adequately configured? 2) Were rotational units effectively using the pre-positioned fleets? 3) Were maintenance costs for the pre-positioned fleets reasonable?

Multi-National Security Transition Command—Iraq (MNSTC-I) Iraqi Security Forces Fund (A-2009-ALL-0110.000). Objective: Determine if management controls were adequate to ensure Iraqi Security Forces Funds were used as intended.

Non-Standard Equipment Sustainment (A-2009-ALM-0059.000). Objective: Did the Army have adequate visibility over the location and condition of non-standard equipment items? Did the Army have an effective sustainment plan to ensure that repair sources and repair parts were available to sustain non-standard equipment?

Property Book Unit Supply Enhanced (Audit Control Point) (A-2008-ALR-0039.000). Objective: Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data. (Asset Accountability)

Property Book Unit Supply Enhanced, 3rd Infantry Division (ID) (A-2008-ALR-0307.000). Objective: Determine if units used the Property Book Unit Supply Enhanced System to properly account for equipment and maintain accurate data. (Asset Accountability)

Property Book Unit Supply Enhanced, I Corps (A-2008-ALR-0357.000). Objective: Determine if units used the Property Book Unit Supply Enhanced System to properly account for equipment and maintain accurate data. (Asset Accountability)

Requirements Validation for Mobilized Soldiers (A-2008-FFS-0292.000). Objectives: 1) Did Soldiers mobilized to support contingency missions outside of theater continue to have valid mission essential requirements. 2) Did the continued use of Soldiers mobilized to support contingency operations outside of theater operations have force structure impacts?

Reserve Component Post Mobilization Training (A-2009-FFS-0075.000). Objectives: 1) Were post-mobilization training requirements completed prior to deployment for National Guard and Army Reserve units? 2) Was appropriate training provided based on the theater mission of deploying units?

Retrograde Operations in Southwest Asia - Kuwait (A-2007-ALL-0858.000). Objectives: 1) Determine if retrograde operations in Southwest Asia were managed in an effective and cost-efficient manner. 2) Determine if adequate accountability and visibility were maintained over materiel and equipment retrograded from Southwest Asia. (Asset Accountability)

Retrograde Operations in Southwest Asia - Kuwait (Rear Support) (A-2007-ALL-0858.001). Objective: Determine if retrograde operations in Southwest Asia were managed in an effective and cost-efficient manner. (Asset Accountability)

Sensitive Items Accountability and Control, Abu Ghraib (A-2009-ALL-0109.000). Objective: Evaluate the effectiveness of management controls and procedures for receipting, accounting for, and securing sensitive munitions items and equipment at Abu Ghraib's warehouse operations. (Asset Accountability)

Sustainment of Left Behind Equipment (A-2008-ALM-0247.000). Objective: Did the Army effectively and efficiently manage accountability and maintenance of its continental United States (CONUS) left behind equipment? (Asset Accountability)

U.S. Army Corps of Engineer Contract Functions in Iraq, Gulf Region Division – Phase I (A-2008-ALL-0318.000). Objectives: 1) Determine if contract requirements were correctly identified and resulted in acquisitions that met the needs of the Army. 2) Determine if processes and procedures, staffing, and training were sufficient to maximize the delivery of construction work in Iraq. 3) Determine if the Transatlantic Programs Center reach-back program was operating effectively and efficiently.

U.S. Army Corps of Engineers Pilot Defense Base Act Insurance Program (A-2008-ALL-0633.000). Objective: Determine if DBA insurance, as acquired under the U.S. Army Corps of Engineers Pilot Program, is a cost effective solution for satisfying overseas workers compensation insurance requirements for the Army.

U.S. Army Customs Operations - Kuwait (A-2009-ALL-0341.000). Objective: Evaluate the adequacy of internal controls over U.S. Army customs operations in Kuwait.

Unit Training on Defeat Improvised Explosive Devices (IEDs) (A-2008-FFF-0081.000). Objective: Were units conducting appropriate training to counter the improvised explosive devices threat?

Use of Role Players Army-wide (less Combat Training Centers) (A-2008-FFF-0148.000). Objectives: 1) Was the acquisition and use of Role-players for training cost-effective? 2) Was the logistical support provided to Role-Players consistent and cost effective? 3) Was the oversight and administration of Role-Player contractors adequate?

COMPLETED

Army National Guard Pre-Mobilization Training Requirements, Report No. A-2009-0057-FFS, February 19, 2009 (Project Code A-2008-FFS- 0353.000)

Assessing Future Base Budget Requirements, Equipping Program Evaluation Group (FOUO), Report No. A-2009-0073-ALA, March 26, 2009 (Project Code A-2008-ALA-0498.000)

Assessing Future Base Budget Requirements, Manning Program Evaluation Group (FOUO), Report No. A-2009-0062-FFM, 3 March 2009 (Project Code A-2008-FFM-0549.000)

Body Armor Testing, Program Executive Office, Soldier, Report No. A-2009-0086-ALL, March 30, 2009 (Project Code A-2008-ALA-0640.000)

Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command, Report No. A-2009-0026-ALR, January 15, 2009 (Project Code A-2007-ALR-0259.002)

Contracts for Field Level Reset - Army Sustainment Command, Report No. A-2009-0042-ALM, January 27, 2009. (Section 852)

Customer Billing Rates – Liner Business Shipments, United States Transportation Command, Report No. A-2009-0035-ALR, March 25, 2009 (Project A-2007-ALR-0259.001)

Field Level Reset Requirements - Army National Guard, Report No. A-2009-0082-ALM, March 31, 2009 (Project Code A-2007-ALM-0306.002).

Management of Shipping Containers in Southwest Asia - Afghanistan, Report No. A-2009-0033-ALL, January 22, 2009 (Project Code A-2007-ALL-0081.005)

Management of Shipping Containers in Southwest Asia, Kuwait, Iraq, Afghanistan, and CONUS-Summary, Report No. A-2009-0069-ALL, March 19, 2009 (Project Code A-2007-ALL-0081.000)

Property Book Unit Supply Enhanced System - Property Accountability and Management, 10th Mountain Division, Report No. A-2009-0066-ALR, March 30, 2009 (Project Code A-2008-ALR-0360.000)

Reset Fly Away Team--Interdepot Transfer Request, Report No. A-2009-0076 March 31, 2009, (Project Code A-2008-ALM-0312.000) (Section 852)

Retrograde Operations in Southwest Asia, Class VII Theater Provided Equipment, Camp Victory, Iraq (FOUO), Report No. A-2009-0085-ALL, March 26, 2009 (Project Code A-2006-ALL-0397.000)

Retrograde Operations in Southwest Asia, Multi-class Retrograde – Iraq, Camp Victory, Iraq (FOUO), Report No. A-2009-0080-ALL, March 31, 2009 (Project Code A-2006-ALL-0397.000)

Time Sensitive Issue - Excess Theater Provided Equipment Disposition Request Process (FOUO), Report No. A-2009-0023-ALM, December 16, 2008, (Project Code A-2008-ALM-0312.000) (Section 852)

Time-Sensitive Memorandum: Automatic Reset Induction Criteria Report No. A-2009-0071-ALM, March 23, 2009 (Project Code A-2008-0313.000) (Section 852)

Time-Sensitive Memorandum: Automatic Reset Induction Transportation from Southwest Asia (FOUO), Report No. A-2009-0074-ALM, March 23, 2009, (Project Code A-2008-ALM-0312.000) (Section 852)

Time-Sensitive Memorandum: M88A1 Recovery Vehicle FY09 Reset Maintenance Requirements (FOUO), Report No. A-2009-0077-ALM, March 23, 2009, (Project Code A-2008-ALM-0312.000) (Section 852)

U.S. Army Reserve Pre-Mobilization Training Requirements, Report No. A-2009-0049-FFS, February 20, 2009 (Project Code A-2008-0101.000)

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NAVAL AUDIT SERVICE

PLANNED PROJECTS

Acquisition Checks and Balances at Fleet Industrial Supply Center Yokosuka and Supported Activities (N2009-NAA000-0045.000). Objectives: To verify that contracting procedures for Fleet Industrial Supply Center contracts are effectively implemented to ensure that: 1) the Department of the Navy has a valid need for the goods and services; 2) the contracts are awarded in accordance with laws and regulations; and 3) the Department of the Navy receives the goods and services for which it pays.

Communications Security Equipment Outside the Continental United States (N2009-NAA000-0077.000). Objective: To verify that internal controls over inventories of serialized Communications Security equipment maintained outside the continental United States are effectively controlled and managed. (Section 852)

Department of the Navy Personnel Security Clearance Investigation Process (N2009-NFO000-0056.000). Objective: To verify that the Department of the Navy effectively and efficiently processes personnel security investigation requests for military and civilian personnel.

Depot Overhaul, Maintenance, and Spare Parts for the Department of the Navy Equipment in Afghanistan (N2009-NAA000-0048.000). Objective: To verify that: 1) contracting process and contract administration procedures for depot overhaul, maintenance, and spare parts for equipment used in Afghanistan are effectively implemented to protect the Navy's interests; and 2) policies and procedures of the Department of Navy's in-house overhaul and maintenance of military equipment are effectively implemented to protect the Navy's interests. (Section 852)

Depot Overhaul, Maintenance, and Spare Parts for the Department of the Navy Equipment in Iraq (N2009-NAA000-0050.000). Objective: To verify that: 1) contracting process and contract administration procedures for depot overhaul, maintenance, and spare parts for equipment used in Iraq are effectively implemented to protect the Navy's interests; and 2) policies and procedures of the Department of the Navy's in-house overhaul and maintenance of military equipment are effectively implemented to protect the Navy's interests. (Section 852)

Internal Controls over the Personnel Security Function at Selected Activities (N2009-NMC000-0079.000). Objective: To verify that: 1) security clearance determinations for identified personnel at Department of the Navy commands and/or activities are up-to-date and based on accurate account information; and 2) adequate internal controls are in place to ensure selected commands and/or activities are in compliance with established Department of the Navy guidance.

Maintenance of U.S. Navy Aegis-Equipped Ships (N2009-NIA000-0116.000). Objective: To verify that the Navy's Maintenance Program for U.S. Navy Aegis-equipped ships is effective.

Multiple Navy-wide Medical Readiness Tracking Systems Accuracy (N2009-NFO000-0090.000). Objective: To verify that the multiple medical and dental readiness systems used by the Department of the Navy provide accurate, up-to-date, and readily accessible/usable data.

Navy Reserve Inactive Duty Training in the Southwest Region (N2009-NMC000-0084.000). Objective: to verify that controls are in place to ensure Navy Reservists are paid for only the drills they actually attend.

Navy Transition Assistance Program (N2009-NFO000-0052.000). Objective: To verify that appropriate non-End of Active Service and End of Active Service service members are receiving pre-separation counseling 90 or more days prior to their separating from the Navy.

Ordnance Inventory Accuracy at Commander, Naval Forces Marianas, Guam Ordnance Annex (N2009-NIA000-0114.000). Objective: To verify that internal controls over ordnance inventory accountability at Commander, Naval Forces Marianas, Guam Ordnance Annex are effective and efficient, and comply with pertinent guidance. (Section 852)

Post-Deployment Health Reassessment Program Management (N2009-NFO000-0095.000). Objective: To verify that the Department of the Navy is effectively implementing and managing the Post-Deployment Health Reassessment Program.

Purchased Property at Shipyards (N2009-NIA000-0067.000). Objective: To verify that shipyards purchased only material necessary to support requirements and implemented effective controls over material inventories to minimize the potential for fraud, waste, and abuse. (Section 852)

Shipment and Transport of Classified and Hazardous Material for the Department of the Navy Activities (N2009-NAA000-0073.000). Objective: To verify that selected classified activities are shipping and transporting classified and hazardous materials in accordance with applicable guidance. (Section 852)

United States Marine Corps Small Arms Accountability (N2009-NMC000-0080.000). Objective: To verify that the United States Marine Corps' internal controls ensure that small arms are secured and accounted for, adequately maintained, and properly acquired. (Section 852)

ONGOING PROJECTS

Acquisition Checks and Balances at Naval Base Guam (N2009-NIA000-0027.000).

Objectives: To verify that contracting procedures for Fleet Industrial Supply Center and Naval Facilities Engineering Command contracts are effectively implemented to ensure that: 1) the Department of the Navy has a valid need for the goods and services; 2) the contracts are awarded in accordance with laws and regulations; and 3) the Department of the Navy receives the goods and services for which it pays.

Allowance, Inventory, and Maintenance Production of Marine Corps Small Arms (N2008-NMC000-0133.000). Objective: To verify that Marine Corps' small arms allowances and inventories are adequately maintained and maintenance production is sufficient to support and sustain requirements. (Section 852)

Allowance, Inventory, and Maintenance Production of Marine Corps Small Arms - Follow-up to Interim Report addressing Marine Corps delinquent in-transit shipments (N2008-NMC000-0133.001). Objective: To verify that the Marine Corps effectively implemented corrective actions planned in response to audit report N2008-0008 recommendations regarding inadequate controls over Marine Corps small arms in-transit shipments. (Section 852)

Anti-Submarine Warfare Enterprise and Control Framework (N2008-NAA000-0077.000). Objective: To verify the effectiveness of the Anti-Submarine Warfare enterprise control framework in identifying, implementing, and measuring critical capabilities and priorities.

Consideration of Safety and Occupational Health Issues in Acquisition – Summary (N2007-NIA000-0066.000). Objective: To summarize findings and determine systemic weaknesses regarding the consideration of safety and occupational health issues during the acquisition process of selected Department of the Navy major weapon systems and platforms.

Department of the Navy Acquisition and Disbursing Checks and Balances at Naval Facilities Engineering Command, Bahrain (N2008-NAA000-0129.000). Objective: To verify that Department of the Navy checks and balances for Bahrain acquisitions and associated disbursements are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense, and Department of the Navy acquisition and disbursing requirements.

Department of the Navy Acquisition Checks and Balances - Djibouti (N2008-NAA000-0125.000). Objective: To verify that Department of the Navy checks and balances for acquisitions are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense, and Department of the Navy acquisition requirements.

Department of the Navy Acquisition Checks and Balances - Naval Support Activity, Bahrain and Dubai (N2008-NAA000-0123.000). Objective: To verify that Department of the Navy checks and balances for Bahrain and Dubai acquisitions are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense and Department of the Navy acquisition requirements.

Department of the Navy Acquisition Checks and Balances - WESTPAC (N2008-NAA000-0127.000). Objective: To verify that Department of the Navy checks and balances for Yokosuka and Okinawa Japan; Singapore; and Pearl Harbor, Hawaii acquisitions are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense, and Department of the Navy acquisition requirements.

Department of the Navy Disbursing Checks and Balances - Djibouti (N2008-NFA000-0126.000). Objective: To verify that Department of the Navy checks and balances for disbursements are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense, and Department of the Navy acquisition requirements.

Department of the Navy In-Transit Inventory Shipment Controls (N2009-NIA000-0026.000). Objective: To verify that internal controls over in-transit inventory shipments ensure accurate and complete accountability and control over significant and sensitive material. (Section 852)

Deployed Theater Accountability System (N2007-NFO000-0025.000). Objective: To verify the effectiveness of the Deployed Theater Accountability System as a Marine Corps tool for tracking in-theater service members.

Identification of Mission Essential Functions on Navy Installations (N2009-NIA000-0021.000). Objective: To verify that Navy installations identified their Mission Essential Functions, received higher level approval, and developed Continuity of Operation Plans for all approved Mission Essential Functions.

Management and Implementation of the Marine Corps Hearing Conservation Program (N2008-NFO000-0023.000) Objective: To verify that the management and implementation of the Marine Corps' hearing conservation program is effective in protecting the hearing of the Corps' personnel.

Navy Marine Corps Intranet (NMCI) Computer Turn-in and Disposal Process (N2008-NFO000-0025.001). Objective: To verify that that the internal controls over Navy Marine Corps Intranet computers at using commands during the turn-in process are sufficient to safeguard the Department of the Navy information and Personally Identifiable Information (PII). (Section 852)

Navy Reserve Annual Training and its Support of the U.S. Navy's Mission (N2009-NMC000-0085.000). Objective: To verify that internal controls are in place to ensure Active Duty for Training orders are valid and supportable, properly authorized, and the training received is supportive of the U.S. Navy's mission.

Navy SEALs Accession Pipeline (N2009-NFO000-0031.000). Objective: To verify that the Navy's plan for implementing the decision to increase the number of Navy SEALs is a reasonable approach in achieving the objective.

Post-Deployment Health Reassessment (PDHRA) Medical Information Management (N2008-NFO000-0016.000). Objective: To verify that the Department of the Navy is effectively recording and monitoring health assessment referrals.

Reporting of Safety Mishaps (N2008-NIA000-0055.000). Objective: To verify that the Navy's current safety mishap reporting processes are efficient and effective.

Reserve Headquarters System Accuracy (N2008-NFO000-0113.000). Objectives: To verify that: 1) Reserve Headquarters System data is accurate, reliable, and supports current operations; and 2) Reserve Headquarters System is properly prepared to migrate to the Defense Integrated Military Human Resource System.

Risk Management Information System (RMIS) (N2009-NIA000-0066.000). Objective: To verify the efficiency and effectiveness of the Risk Management Information System's Systems Acquisition process.

Security Manning Requirements at Navy Installations (N2009-NIA000-0115.000). Objectives: To verify that: 1) a strategy has been developed to address future security staffing challenges; 2) technology innovation to reduce or compliment manning requirements has been incorporated; and 3) the process to generate manning requirements at Navy installations is logical, considers varying risk levels at different installations, and is fully effective.

Transition Assistance Management Program (N2008-NFO000-0024.000). Objective: To verify that appropriate non-End of Active Service and End of Active Service service members are receiving pre-separation counseling 90 or more days prior to their separating from the Marine Corps.

United States Marine Corps Visibility of Equipment (N2009-NIA000-0065.000). Objective: To verify that the United States Marine Corps property records are complete and accurate. (Section 852)

Utilization of Navy Medical Assets (N2008-NFO000-0137.000). Objective: To verify that the Department of the Navy medical assets are being used effectively.

COMPLETED

Consideration of Hazardous Noise in the Acquisition of the CVN 78 Aircraft Carrier, Report No. N2009-0022, March 19, 2009. Objective: To verify that safety and occupational health issues were addressed during the acquisition process of the CVN 78 Aircraft Carrier through efforts to mitigate the identified noise hazards.

Consideration of Hazardous Noise in the Acquisition of the F/A-18E/F Super Hornet and EA-18G Growler Strike Fighter Variants, Report No. N2009-0008, October 31, 2008. Objective: To verify that safety and occupational health issues were addressed during the acquisition process of the F/A-18E/F and EA-18G aircraft through efforts to mitigate the identified noise hazards.

Consideration of Hazardous Noise in the Acquisition of the Joint Strike Fighter, Report No. N2009-0013, December 15, 2008. Objectives: To verify 1) the existence, and assess the validity, of a noise waiver for the Joint Strike Fighter (JSF) aircraft; 2) the existence and assess the validity of a noise waiver for the Joint Strike Fighter aircraft; and 3) that safety and occupational health issues were addressed during the acquisition process of the JSF aircraft through efforts to mitigate the identified maintainer noise hazard.

Consideration of Safety and Occupational Health Issues in Acquisition - Expeditionary Fighting Vehicle, Report No. N2009-0002, October 16, 2008. Objective: To verify that safety and occupational health issues were addressed during the acquisition process of the Expeditionary Fighting Vehicle through efforts to mitigate the identified noise and vibration hazards.

Control over Wireless Devices at Selected Commander, Navy Installations Command and Naval Facilities Engineering Command Activities, Report No. N2009-0014, December 17, 2008. Objective: To verify that Department of Navy policies to improve accountability and management of wireless devices were effectively implemented. (Section 852)

Controls Over Medical Supplies and Equipment, Report No. N2009-0018, February 19, 2009. Objective: To verify that internal controls over medical supplies and equipment at selected activities were effective. (Section 852)

Department of the Navy Fisher Houses, Report No. N2009-0009, November 4, 2008. Objective: To verify that the Department of the Navy Fisher Houses complied with the Americans with Disabilities Act and with Department of the Navy guidance on handling and disposing of Personally Identifiable Information, and utilized appropriate management controls and practices to minimize risks to successful operation of the Department of the Navy Fisher Houses.

Department of the Navy's Inventory Controls over Communications Security Equipment on Ships, Report No. N2009-0005, October 29, 2008. Objective: To verify that internal controls over inventories of serialized Communication Security Equipment on Naval Ships are effectively controlled and managed. (Section 852)

Disbursing Checks and Balances at the Commander, Navy Region Southwest Asia Commercial Bill Paying Office, Report No. N2009-0003, October 17, 2008. Objective: To verify that the Department of the Navy checks and balances for disbursements at Commander, Navy Region Southwest Asia Commercial Bill Paying Office, located at Naval Support Activity Bahrain, are in place to detect, deter, and prevent fraud, waste, and abuse in compliance with Federal, Department of Defense, and Department of the Navy disbursing requirements.

Navy Antiterrorism Program Execution, Report No. N2009-0004, October 22, 2008. Objective: To verify that Navy installation vulnerabilities and achievement of Antiterrorism Strategic Plan goals and objectives are being recorded, tracked, and reported; and management of antiterrorism execution is in accordance with applicable Department of Defense and Navy policies and guidance.

Notice of Ammunition Reclassification Program Utilization, Report No. N2009-0007, October 30, 2008. Objective: To verify that the Notice of Ammunition Reclassification process is efficient and effective.

Selected Navy Installations' Preparedness Against Chemical, Biological, Radiological, and Nuclear Attacks, Report No. N2009-0012, November 26, 2008. Objective: To verify that the Joint Project Management Guardian provided the required Installation Protection Program Lite equipment and associated training to Navy installations, and the installations were prepared to respond to Chemical, Biological, Radiological, and Nuclear incidents using the Installation Protection Program Lite equipment.

United States Marine Corps Critical Infrastructure Protection Program, Report No. N2009-0006, October 29, 2008. Objective: To verify that a strategy has been formulated to mitigate the impact of the loss of Department of Defense centralized Critical Infrastructure Protection funding and assess the effectiveness of current planning and management efforts to support the United States Marine Corps Critical Infrastructure Protection.

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AIR FORCE AUDIT AGENCY

PLANNED PROJECTS

Deployable Air Traffic Control and Landing System (DATCALs) (F2009-FC2000-0471). Objective: To evaluate management of Deployable Air Traffic Control and Landing System maintenance. Specifically, we will determine if Air Force personnel effectively acquired spare parts, timely performed preventative maintenance, and properly monitored contracted maintenance. (Section 852)

Engine Centralized Repair Facility Operations (F2009-FC2000-0XXX). Objective: To evaluate the effectiveness of Engine Centralized Repair Facilities. Specifically, we will determine if personnel properly allocated equipment and manpower and requirement computations accurately reflect pipeline and inventory levels. (Section 852)

Follow-up of Deployed Assets (F2009-FC4000-0024). Objective: Follow-up of Deployed Assets report F2007-0004-FC4000, January 26, 2007. Specifically, we will follow-up to determine if management took corrective action to a) adequately account for deployed assets and accurately report deployed status and locations of deployment in Air Force Systems; and b) assign personnel as accountable and responsible officials for equipment at deployed locations. (Asset Accountability)

Iraq Reconstruction Task Order Management (F2009-FD1000-0078). Objective: To determine if Air Force Center for Engineering and the Environment effectively manages Iraq Reconstruction Program task orders. Specifically, we will determine if Air Force Center for Engineering and the Environment officials disallow excessive charges, effectively use award and incentive fees, and properly modify task orders.

Joint Expeditionary Taskings (F2009-FD4000-0055). Objective: Evaluate the effectiveness of Air Force joint expeditionary taskings. Specifically, determine whether tasking requests are properly managed, selected Airmen are properly trained, and members are timely deployed to support Area of Responsibility taskings.

U.S. Air Forces Central (AFCENT) Acquisition and Cross-Servicing Agreements (F2009-FD4000-0039). Objective: Determine whether AFCENT personnel effectively manage the Acquisition and Cross-Servicing Agreements program. Specifically, determine whether AFCENT personnel a) properly identify forces providing support; b) accurately identify and compute Acquisition and Cross-Servicing Agreements reimbursements; and c) adequately complete documents to charge and collect reimbursements.

U.S. Air Forces Central (AFCENT) Area of Responsibility Blood Program (F2009-FD2000-00XX). Objective: Evaluate Area of Responsibility Blood Program effectiveness. Specifically, determine whether blood products a) are safely and effectively managed; and b) requirements are accurate and provide sufficient resources to support troops in the Area of Responsibility.

U.S. Air Forces Central (AFCENT) Area of Responsibility Office of Special Investigations Confidential Investigative Contingency Funds (F2009-FB1000-00XX). Objective: Determine whether AFCENT Area of Responsibility Office of Special Investigations contingency funds are properly managed. Specifically, we will evaluate a) accountability of cash and cash-related items; b) authorization, approval, and support for contingency fund transactions; and c) reporting and recording of contingency fund expenditures.

Unmanned Aerial System Contract Maintenance (F2010-FC2000-0XXX). Objective: To assess whether Air Force personnel effectively manage contract maintenance requirements for unmanned aerial systems. Specifically, we will determine if personnel properly identify flying hour requirements and accurately collect and update information systems for maintenance actions. (Section 852)

ONGOING PROJECTS

Individual Body Armor (F2008-FD3000-0823). Objective: Determine whether Air Force personnel properly manage Individual Body Armor in the U.S. Air Forces Central Area of Responsibility. Specifically, determine whether personnel a) properly account for, store and secure Individual Body Armor inventories; and b) accurately determine Individual Body Armor requirements. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Area of Responsibility Construction (F2008-FD1000-0419). Objective: To determine if AFCENT Area of Responsibility construction efficiently and effectively meets mission requirements. Specifically, we determined if a) construction projects provide in-theater benefits and meet desired mission capabilities; b) personnel utilize existing, temporary, or movable facilities when possible; and c) personnel properly program, authorize, and document operations and maintenance funding for construction.

U.S. Air Forces Central (AFCENT) Deployed Locations Cellular Device Management (F2009-FB4000-0174). Objective: Determine whether AFCENT personnel effectively manage cellular devices in the AFCENT Area of Responsibility. Specifically, determine whether AFCENT personnel effectively a) validate mission requirements for cellular devices and services; and b) review cellular device usage. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Deployed Locations Hazardous Materials and Hazardous Waste (F2009-FD1000-0074). Objective: Determine whether AFCENT properly manages hazardous materials and hazardous waste. Specifically, determine if personnel properly purchase, account for, store, and dispose of hazardous materials and hazardous waste. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Deployed Locations Information Technology Equipment Accountability and Control (F2008-FD3000-0418). Objective: To evaluate AFCENT information technology equipment accountability and control. Specifically, we evaluated equipment requirements determination; accountability and control; and disposal. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Deployed Locations Services Financial Activities (F2009-FD4000-0049). Objective: Determine whether AFCENT personnel effectively managed services financial activities. Specifically, determine whether Services officials properly a) manage nonappropriated funds activity costs; b) account for cash, resale inventories, and equipment; and c) use nonappropriated fund activity profits to support Area of Responsibility services activities.

U.S. Air Forces Central (AFCENT) Management of Controlled Drugs (F2008-FD2000-0411). Objective: To determine whether medical personnel properly manage controlled drugs. Specifically, we determined whether personnel properly receive, issue, store, and protect controlled drugs. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Munitions Management (F2007-FD3000-0777). Objective: To determine whether Air Force personnel properly manage munitions in the AFCENT Area of Responsibility. Specifically, we determined whether personnel a) properly account for, store, and secure munitions inventories; and b) accurately forecast munitions requirements. (Asset Accountability)

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Pallet Management, Report No. F2009-0005-FC4000, February 4, 2009. Objective: To evaluate pallet management effectiveness. Specifically, we determined whether requirements were accurate and if the retrograde (pallet recovery) process was effective. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Civil Engineering Material Acquisition, Report No. F2009-0001-FD1000, October 6, 2008. The objective was to determine whether AFCENT effectively managed Civil Engineering material at deployed locations. Specifically, we determined whether Civil Engineering personnel properly a) approved material purchases; b) obtained the most cost effective materials; and c) accounted for materials. (Asset Accountability)

U.S. Air Forces Central (AFCENT) Deployed Locations War Reserve Materiel, Report No. F2009-0003-FD3000, January 7, 2009. The objective was to determine whether AFCENT personnel effectively manage war reserve materiel in the AFCENT Area of Responsibility. Specifically, we determined whether AFCENT personnel a) accurately maintain war reserve materiel quantities on-hand to meet anticipated mission needs; b) appropriately use war reserve materiel assets for intended purposes; and c) properly manage war reserve materiel inventory by accounting for, maintaining, marking and storing on-hand war reserve materiel assets. (Asset Accountability)

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DEFENSE CONTRACT AUDIT AGENCY

DCAA's services include professional advice to acquisition officials on accounting and financial matters to assist them in the negotiation, award, administration and settlement of contracts.

CUSTOMER REQUESTED AUDITS

Many of DCAA's audits are performed at the request of contracting officers and are most commonly performed during the negotiation and award phase. DCAA has no control over the number or timing of these audits and must immediately respond to the audit requests as its top priority. DCAA issued 51 of these reports between October 2008 and March 2009. The major categories of audit services are described below.

Price Proposals – Audits of price proposals submitted by contractors in connection with the award, modification, or re-pricing of Government contracts or subcontracts.

Preaward Accounting Surveys – Preaward audits to determine whether a contractor's accounting system is acceptable for segregating and accumulating costs under Government contracts.

Other Special Requested Audits – Audit assistance provided in response to special requests from the contracting community based on identified risks.

CONTRACT REQUIRED AUDITS

DCAA's audits of cost-reimbursable contracts represent a continuous effort from evaluation of proposed prices to final closeout and payment. DCAA is able to plan the extent and timing of most of the audits performed after the initial contract award. Audits of contractor business system internal controls and preliminary testing of contract costs are carried out to provide a basis for provisional approval of contractor interim payments and early detection of deficiencies. Comprehensive contract cost audits are performed annually throughout the life of the contract and are used by the contracting activity to adjust provisionally approved interim payments and ultimately to negotiate final payment to the contractor. DCAA issued 84 of these reports between October 2008 and March 2009. As of March 31, 2009 DCAA had 480 audits in process in the following categories.

DESCRIPTION OF AUDIT AREA	
Incurred Cost (1)	179
Labor Timekeeping (2)	48
Internal Controls (3)	68
Purchase Existence and Consumption (4)	23
Cost Accounting Standards (5)	77
Other (6)	85
Total	480

- (1) **Incurred Cost** – Audits of costs charged to Government contracts to determine whether they are allowable, allocable, and reasonable.
- (2) **Labor Timekeeping** – Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs.
- (3) **Internal Controls** – Audits of contractor internal control systems relating to the accounting and billing of costs under Government contracts.
- (4) **Purchase Existence and Consumption** – The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges.
- (5) **Cost Accounting Standards** – Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards.
- (6) **Other** – Significant types of other audit activities include compliance with the Truth in Negotiations Act, and audits of economy and efficiency of contractor operations.



Additional copies of this Oversight 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 is also available at:

<http://www.dodig.mil>

