

INSPECTOR GENERAL

U.S. Department of Defense



Oversight Plan

Fiscal Year 2016

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

Mission

Our mission is to provide independent, relevant, and timely oversight of the Department of Defense that supports the warfighter; promotes accountability, integrity, and efficiency; advises the Secretary of Defense and Congress; and informs the public.

Vision

Our vision is to be a model oversight organization in the Federal Government by leading change, speaking truth, and promoting excellence—a diverse organization, working together as one professional team, recognized as leaders in our field.



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



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE**
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

October 30, 2015



I am pleased to present the Fiscal Year 2016 Oversight Plan for the Department of Defense Office of Inspector General (DoD IG). This plan establishes my vision and priorities to guide this office over the next year as we carry out our mission to detect and deter fraud, waste, and abuse, and improve the effectiveness and efficiency of DoD's operations and programs.

We have statutory authority to provide independent and objective oversight of hundreds of DoD programs and operations. Our audits, investigations, and evaluations routinely identify millions of dollars to the Federal treasury, enabling the DoD to be good stewards of taxpayer dollars. For more than 30 years, our reports have produced significant returns on investment.

The FY16 Oversight Plan includes input from across the IG. The foundation for this plan was drawn from oversight requirements comprised of statute or regulation, and coordination with DoD and the Government Accountability Office. Additionally, we gathered input from senior defense civilian leaders, military commanders, and members of Congress who identified emerging areas of concern that may require our oversight attention.

We will continue to work with our partners within the Defense oversight community to ensure coordination and collaboration on a variety of projects. This plan serves as a framework and will be updated, as necessary, to ensure that our work remains timely and relevant.

I am confident that this plan will allow us flexibility to assess, anticipate, and respond to new and emerging issues within DoD. Thank you to our IG employees, the Defense accountability community who contributed to this plan, the Department, and Congress for their commitment to supporting this office.

A handwritten signature in black ink that reads "Jon T. Rymer".

Jon T. Rymer
Inspector General





OVERSIGHT PLAN

Fiscal Year 2016

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*Soldiers
and Marines
march past Defense
Secretary Ash Carter and
Army Gen. Martin Dempsey,
chairman of the Joint Chiefs
of Staff.*

*DoD photo by Air Force
Senior Master Sgt.
Adrian Cadiz*

FY 2016 IG Priorities



National Security

Supporting the Defense Priorities of Our Nation

- CBRNE (Chemical, Biological, Radiological, Nuclear, Explosives)
- Counterterrorism
- Cyber Operations and Information Security
- Defense Intelligence Enterprise
- Insider Threat
- Overseas Contingency Operations



Readiness and Safety

Ensuring the Strength, Health, and Welfare of the Total Force

- Force Readiness
- Health, Welfare, and Safety of the Total Force
- Sexual Assault Prevention and Response
- Suicide Prevention and Response
- Rebalancing the Defense Enterprise



Business Transformation

Building the Force of the Future

- Acquisition and Contract Management
- Audit Readiness
- Financial Management
- Improper Payments



Quality Leadership

Promoting Integrity, Trust, and Accountability

- Ethical Conduct and Decision Making
- Public Corruption
- Senior Official Accountability
- Whistleblower Protection

Introduction

The Inspector General (IG) prioritizes oversight efforts to ensure projects are timely, relevant, and responsive to the dynamic environment within the Department. The FY 2016 Oversight Plan addresses significant risks identified within the Department, our statutory mandates, and congressional and DoD leadership concerns. In determining specific oversight projects to perform in the upcoming fiscal year, we balance the needs and requests of both the Department and Congress. We begin the process by:

- Conducting outreach with Department leadership in financial management, acquisition, procurement, health care, cyber security, and military operations;
- Seeking feedback from congressional representatives;
- Reviewing strategic documents such as the 2014 Quadrennial Defense Review, 2012 Defense Strategic Guidance,¹ the DoD FY 2016 Budget, and the IG Management Challenges to the Department;
- Reviewing the Government Accountability Office high-risk areas, other organizations' oversight reporting, and information gathered during audit and investigative efforts; and
- Developing IG Priorities for the fiscal year.

Our planned projects focus on areas most likely to improve the effectiveness of programs and operations; detect and prevent fraud, waste, and abuse; ensure compliance with laws; assist DoD in achieving financial statement audit readiness; improve security; and ensure the safety and needs of Service members and their families. This Oversight Plan groups the FY 2016 projects into four primary areas based on the FY 2016 IG Priorities: 1) National Security; 2) Readiness and Safety; 3) Business Transformation; and 4) Quality Leadership. The Oversight Plan is an evolving document, which will be revised and updated, as necessary.

¹ 2012 Defense Strategic Guidance, "Sustaining U.S. Global Leadership: Priorities for 21st Century Defense," January 2012



Business Transformation: Building the Force of the Future

Over the last several years, DoD has implemented core initiatives to transform how it does business. These initiatives focus on identifying opportunities for better use of resources. While these efforts have had positive effects to reform and foster efficiencies in DoD's business and support functions, there are still considerable risks and work left to be accomplished to transform the acquisition, contracting, and financial management business functions.

Since its launch in 2010, the Better Buying Power initiative encompasses a set of fundamental principles that focus on achieving greater efficiencies through affordability, cost control, elimination of unproductive processes and bureaucracy, and promotion of competition. Continued improvement and further efficiencies in these areas are necessary in light of the fiscal and security challenges that face the Nation.

The Department continues to make strides in its efforts to produce auditable financial statements and reduce improper payments. DoD is working to reduce the number of financial systems and improve its business processes, which should allow DoD to more readily achieve and sustain the reliability of reported financial information that meets the timeliness, reliability, and accuracy standards of an independent auditor. However, at present, the Department cannot produce auditable financial statements, and management cannot provide unqualified assurance on the effectiveness of internal controls over financial reporting. The Department currently lacks the ability to prove reliable and well controlled business processes and does not consistently provide supporting documentation to auditors in a timely manner.

Past oversight efforts have identified that while DoD is making progress, there are still significant improvements needed to ensure efficient and effective operations and use of taxpayer funds. We continue to dedicate oversight resources to reviewing DoD's business transformation initiatives.

Implementation of Better Buying Power best practices strengthens the future capability of the Warfighter.

Photo courtesy of the Air Force



An MH-60R Sea Hawk helicopter and an MQ-8B Fire Scout unmanned helicopter assigned to Helicopter Maritime Strike Squadron (HSM) 35 conduct coordinated flight operations with the littoral combat ship USS Freedom (LCS 1).

Photo courtesy of the Navy

Oversight Efforts

Accounting of Army General Equipment Held by the Defense Logistics Agency

Objective: Determine whether the Army properly accounts for General Equipment assets in its accountable property system of record, which is held by Defense Logistics Agency for storage, reset, repair, or disposal. (This will be the first in a series of audits to address Defense Logistics Agency’s custodial responsibilities related to the Army’s mission-critical assets.)

Acquisition of the Air and Space Operations Center–Weapons System Increment 10.2

Objective: Determine whether the program office is adequately managing the Acquisition of the Air and Space Operations Center–Weapons System Increment 10.2 for initial production (Milestone C), which is scheduled for January 2016.

Acquisition of the Navy’s Mine Countermeasures Mission

Objective: Determine the effectiveness of the Navy’s integration of the mine countermeasures mission package on the Littoral Combat Ship. Specifically, determine whether the Navy effectively managed the requirements, acquisition strategy, and testing development for the mine countermeasures mission package.

Acquisition of the Small Diameter Bomb Increment II

Objective: Determine whether the program office is adequately managing the Small Diameter Bomb Increment II during the initial production process.

Agreed-Upon Procedures for Reviewing the FY 2016 Civilian Payroll Withholding Data and Enrollment Information

Objective: Assess whether health benefits, life insurance, and retirement contributions, withholdings, and enrollment information submitted by Defense Financial Accounting Service to Office of Personnel Management for FY 2016 were reasonable and accurate. Additionally, assist Office of Personnel Management in identifying and correcting errors related to the processing and distributing Combined Federal Campaign payroll deductions.

Air Force General Fund Basic Financial Statements as of and for the Fiscal Years Ending September 30, 2016 and 2015

Objective: Determine whether the Air Force General Fund Basic Financial Statements as of September 30, 2016, and September 30, 2015, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

Air Force Working Capital Fund Basic Financial Statements as of and for the Years Ending September 30, 2016 and 2015

Objective: Determine whether the Air Force Working Capital Fund Basic Financial Statements as of September 30, 2016, and September 30, 2015, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

Army/Air Force Use of an Open System Approach for Weapons Systems

Objective: Determine whether the Army and Air Force were implementing the open systems approach in weapons systems development. The first audit will focus on the Air Force programs that recently received approval to begin the engineering and manufacturing development phase of the acquisition process. (A series of audits is planned involving the Air Force and Army.)

Army Contractor Past Performance Information

Objective: Determine whether Army officials completed comprehensive and timely contractor performance assessment reports for service contracts as required by Federal and DoD policies. (This is the third audit in a series of audits on contractor past performance information.)



Airmen from the 39th Logistics Readiness Squadron and the 728th Air Mobility Squadron unload equipment from a C-5M Super Galaxy.

Photo courtesy of the Air Force

Army Single Award Indefinite Delivery Indefinite Quantity Contracts

Objective: Determine whether Army single award Indefinite Delivery Indefinite Quantity contracts were appropriate to procure the types of goods and services for which the basic contracts were awarded and determine whether the delivery and task orders written using the basic contract were within the scope of the contract. (This will be the second audit in a series reviewing the award and administration of single award Indefinite Delivery Indefinite Quantity contracts at selected commands or contracting activities.)

Army's Assertion of General Fund's Fund Balance With Treasury

Objective: Determine whether the Army General Fund's Fund Balance with Treasury, as asserted in 2016, is ready for audit in accordance with the DoD Financial Improvement and Audit Readiness guidance. In addition, review internal controls related to the Army's reconciliation of the Fund Balance With Treasury account.

Army's Small Arms Portfolio

Objective: Assess the affordability of the Army's small arms portfolio. Also, determine if the Army's small arms portfolio contains redundant capabilities. (A series of audits of different services is planned.)

Army's Use of the Gain and Loss Accounts Within the Logistics Modernization Program

Objective: Determine whether the Army Working Capital Fund correctly records transactions within the Logistics Modernization Program system's gain and loss general ledger accounts.

Attestation Examination for the Valuation of the Air Force Military Equipment Assets

Objective: Determine whether the Air Force assertion on the valuation of military equipment is in accordance with Financial Improvement and Audit Readiness guidance, as asserted on September 30, 2015. In addition, review internal controls related to accountability and compliance with laws and regulations as it relates to our examination.

Attestation Examination of the Existence, Completeness, and Rights of the Air Force's General Equipment Assets

Objective: Determine whether the Air Force assertion on the existence, completeness, and rights of general equipment are in accordance with Financial Improvement and Audit Readiness guidance, as asserted on September 30, 2015. In addition, review internal controls related to accountability and compliance with laws and regulations as it relates to our examination objective.

Attestation of DoD Compliance With the Service Contract Inventory Compilation and Certification Requirements for FY 2014

Objective: Assess DoD's compliance with Federal and DoD requirements when Components compiled and certified the FY 2014 Inventory of Contracts for Service. Specifically, assess whether DoD Components submitted a FY 2014 Inventory of Contracts for Service and certified review of the specific inventory listed.

Attestation Review of the DoD Counterdrug Program FY 2015 Obligations

Objective: Attest as to whether the funds DoD obligated for the National Drug Control Program in FY 2015 are reported in all material respects and in conformity with the Office of National Drug Control Policy Circular "Accounting of Drug Control Funding and Performance Summary," January 18, 2013.

Award and Administration of Seaport-e Task Orders

Objective: Determine whether contracting officers properly awarded and administered task orders against the Seaport-e Multiple Award Contracts, in accordance with Federal and DoD policy. (A series of audits, one on the award of task orders and modifications and one on oversight, is planned.)



An armored security vehicle used in a convoy.
Photo courtesy of the Army

Award of Special Operations Service Contracts

Objective: Determine whether U.S. Special Operations Command awarded service contracts in accordance with Federal and DoD guidelines.

Compliance With Generally Accepted Government Auditing Standards Requirements for Computer-Processed Data

Objective: Determine whether the DoD audit organizations are complying with GAGAS standards for computer-processed data.

Contract Oversight for the U.S. Central Command, Control, Communications, and Computer Operations and Maintenance Contract

Objective: Determine whether U.S. Central Command contracting officials are providing sufficient contract oversight for contracts and task orders for the command, control, communications, and computer systems information technology operations and maintenance contract. Specifically, determine whether U.S. Central Command has adequate contracting officer's representatives (CORs) who are appropriately trained and appointed and whether CORs have sufficient quality assurance plans to ensure the Department receives the goods and services required under the terms of the contract.

Contractor Profit on DoD Depot Labor at Corpus Christi Army Depot

Objective: Determine whether the Army is effectively negotiating contractor profit on contracts using Corpus Christi Army Depot labor.

Defense Contract Management Agency (DCMA) Contracting Officer Actions Related to Defense Contract Audit Agency (DCAA) Cost Accounting Standards Noncompliance Reports (Cost Accounting Standards 403, 410, and 418)

Objective: Determine whether the contracting officer actions on DCAA CAS 403, 410, and 418 noncompliance reports comply with relevant government regulations and DCMA agency policies and report any DoD IG-determined contracting officer deficiencies to DCMA.

Defense Cash Accountability System Controls

Objective: Determine whether the Defense Cash Accountability System business process controls are operating effectively to provide accurate incoming and outgoing data that affect expenditures and collections account balances reported on the Navy financial statements.

Defense Contract Audit Agency (DCAA) Quality Control Review

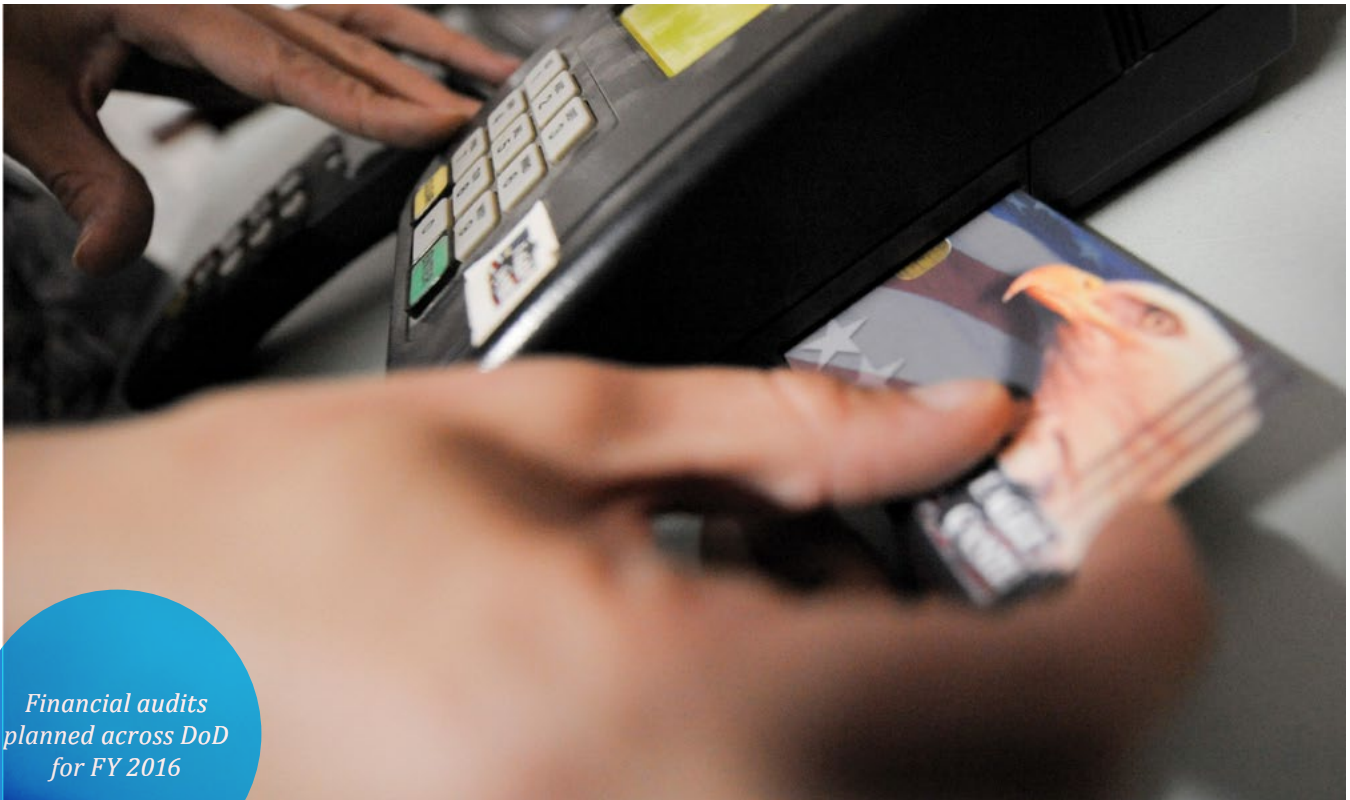
Objective: Determine whether, for the period ending June 30, 2016, the Defense Contract Audit Agency's system of quality control was suitably designed, and determine if the audit organization is complying with its quality control system in order to provide the audit organization with reasonable assurance of conforming to applicable professional standards.

Defense Information Systems Agency Award and Administration of the Global Information Systems Grid Management Support Operations Contract

Objective: Determine whether the Defense Information System Agency complied with Federal and DoD acquisition regulations with the award and administration of the Global Information Systems Grid Management Support Operations Contract. This will include examining contract requirements development, competition, evaluation of proposals, obligation and availability of contract funding, and the government's ability to provide adequate contractor oversight. (A series of audits is anticipated, focusing on the contract award and contract administration.)

Defense Logistics Agency Compliance With the Berry Amendment and Buy American Act

Objective: Determine whether Defense Logistics Agency personnel complied with the Berry Amendment and the Buy American Act when they purchased covered items such as food, clothing, tents, textiles, and hand or measuring tools.



*Financial audits
planned across DoD
for FY 2016*

Army's Armored Multi-Purpose Vehicle Program

Objective: Determine whether the Army is effectively preparing the Armored Multi-Purpose Vehicle Program for the low-rate initial production phase of the acquisition process. Also, determine whether the Army properly followed the Joint Capabilities Integration and Development System process for the Armored Multi-Purpose Vehicle Program to justify quantity requirements. (A series of audits is planned.)

Navy Energy Savings Performance Contracts Oversight and Contract Administration Functions

Objective: Determine whether the Navy effectively used Energy Savings Performance contracts to increase energy efficiency. Specifically, determine the adequacy of contract administration efforts for selected Navy Energy Savings Performance contracts and whether energy savings and energy maintenance payments on the contract were appropriate. Also, evaluate the extent of the contractor performance monitoring activities. (This audit is a continuation of a series of DoD Energy Savings Performance Contracts audits, and an audit will consist of a single site review.)

Navy's Environmental Disposal for Weapons Systems Program

Objective: Determine whether the Navy can account for its Environmental Disposal for Weapons Systems component of the environmental liabilities line item. Specifically, verify the accuracy of the Navy's Environmental Disposal for Weapons Systems portion of the environmental liabilities line item and related note disclosure to the FY 2015 General Fund Balance Sheet.

Navy's Management of the Acquisition Category IV Programs for System Acquisition

Objective: Determine whether Navy Acquisition Category IV programs were adequately tested and evaluated before production to verify that they will be effective and suitable for performing missions when operated by military users. Also determine whether the Acquisition Category IV designation resulted in reduced program oversight that adversely impacted overall program cost.

The Army General Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2016, and September 30, 2015

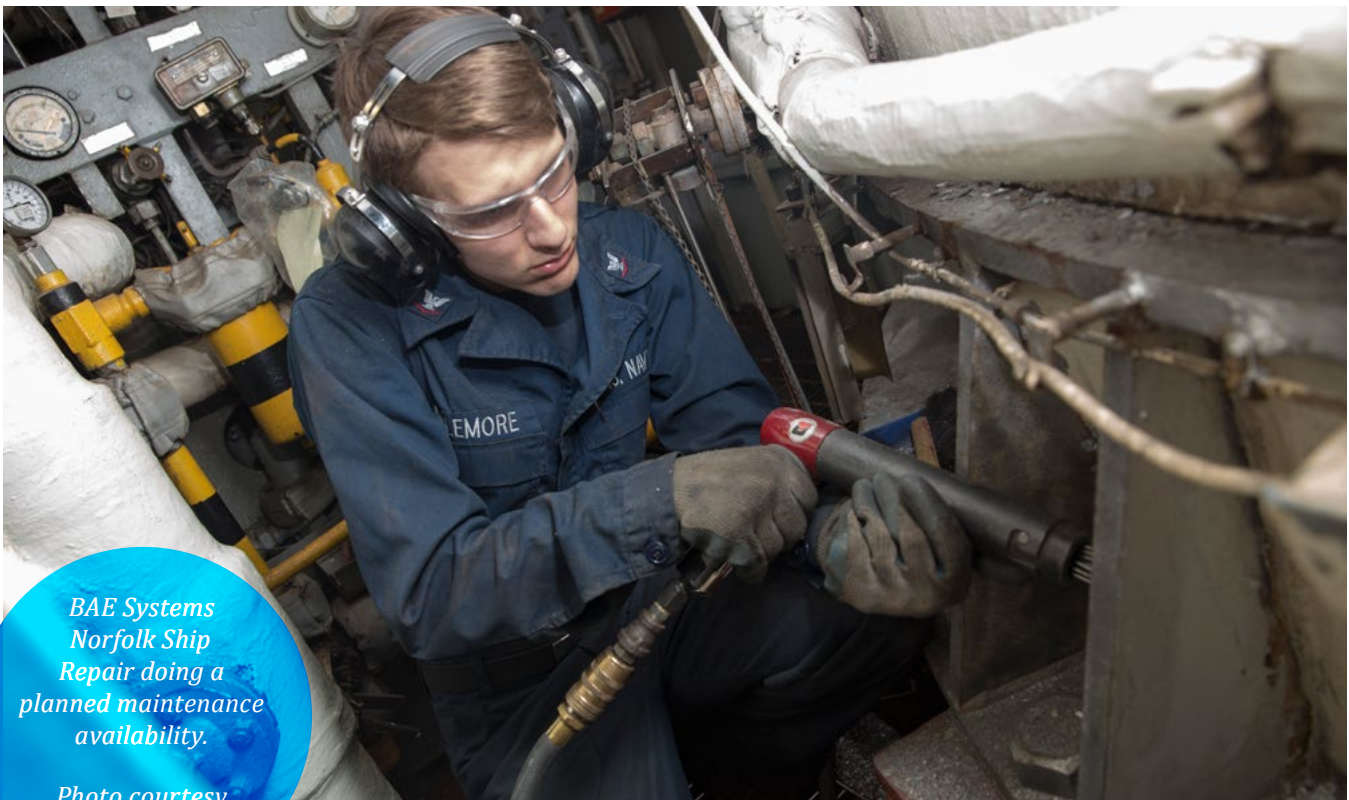
Objective: Determine whether the Army General Fund Basic Financial Statements, as of September 30, 2016, and September 30, 2015, taken as a whole, were presented fairly in all material respects and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

The Army Working Capital Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2016 and September 30, 2015

Objective: Determine whether the Army fairly presented the Army Working Capital Fund Basic Financial Statements, as of September 30, 2016, and September 30, 2015, taken as a whole, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

The Navy General Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2016 and September 30, 2015

Objective: Determine whether the Navy General Fund Basic Financial Statements as of September 30, 2016 and September 30, 2015, taken as a whole, were presented fairly in all material respects and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.



*BAE Systems
Norfolk Ship
Repair doing a
planned maintenance
availability.*

*Photo courtesy
of the Navy*

The Navy Working Capital Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2016 and September 30, 2015

Objective: Determine whether the Navy Working Capital Fund Basic Financial Statements as of September 30, 2016 and September 30, 2015, taken as a whole, were presented fairly in all material respects and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

DoD Agency-wide Basic Financial Statements for the Fiscal Years Ending September 30, 2016 and September 30, 2015

Objective: Determine whether the DoD Agency-wide Financial Statements as of September 30, 2016 and 2015, taken as a whole, were presented fairly in all material respects and in conformity with accounting principles generally accepted in the United States of America. In addition, determine whether these principles were consistently applied.

DoD Closing Package Financial Statements for the Fiscal Years Ending September 30, 2016 and September 30, 2015

Objective: Provide an additional level of assurance on the process of reclassifying DoD audited financial statements. Specifically, determine whether the Closing Package financial statements and accompanying notes fairly present, in all material respects, DoD financial position, net costs, and changes in net position in conformity with generally accepted United States accounting principles and the presentation requirements of Treasury Financial Manual chapter 4700.

DoD FY 2015 Compliance With the Improper Payments Elimination and Recovery Act Requirements

Objective: Determine whether DoD complied with Public Law No. 107-300, "Improper Payments Information Act of 2002," November 26, 2002, as amended by Public Law 111-204, "Improper Payments Elimination and Recovery Act of 2010," July 22, 2010.

DoD Management of Re-Locatable Buildings

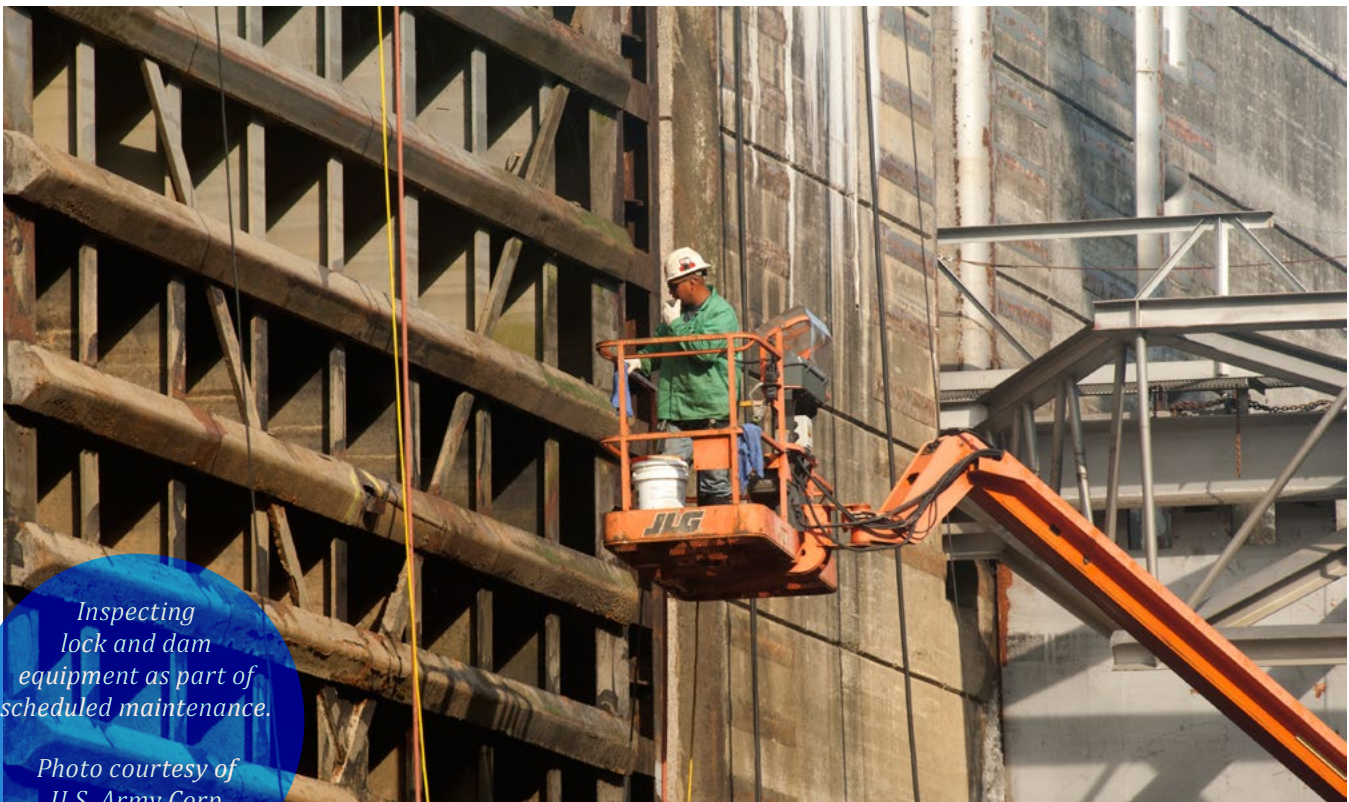
Objective: Determine whether DoD is properly contracting for obtaining, maintaining, and disposing re-locatable buildings in accordance with appropriate Federal and DoD contracting policies. (A series of audits is planned by military Service and/or Activity.)

DoD's Compliance With the Digital Accountability and Transparency Act

Objective: Determine whether DoD complied with the Digital Accountability and Transparency Act. Specifically, determine whether Defense Agencies reported accurate and complete spending data to www.usaspending.gov in a timely manner.

Effective Utilization and Accountability of Government-Owned Inventory

Objective: Determine whether government-owned inventory is being effectively utilized before procuring the same parts from private contractors. Also determine whether DoD is properly accounting for government-owned inventory managed by private contractors. (This objective will be used for various contractors/ weapons systems/contracts identified throughout the fiscal year, resulting in multiple audits.)



Inspecting lock and dam equipment as part of scheduled maintenance.

Photo courtesy of U.S. Army Corp of Engineers

Evaluation of DCMA Contracting Officers' Actions on DCAA Findings Related to Incurred Cost Audit Reports

Objective: Determine whether DCMA contracting officers took appropriate actions to address the findings and recommendations in DCAA-incurred-cost audit reports, and whether they documented an adequate rationale in support of the negotiation memorandum. Also, determine whether the contracting officers' actions related to the resolution and disposition of questioned costs are in compliance with relevant Government regulations and DCMA agency policies. Finally, determine the adequacy of DCMA policies and procedures related to resolution and disposition of questioned cost within DCAA-incurred-cost reports.

Examination of the Existence, Completeness, and Rights of Army Mission-Critical Assets

Objective: Determine whether the existence, completeness, and rights of Army General Fund and Army Working Capital Fund mission-critical assets, as asserted on June 30, 2016, are ready for audit in accordance with financial improvement and audit readiness guidance. In addition, review internal controls related to the Army's accountability over mission-critical assets and compliance with laws and regulations as it relates to the examination objective.

Examination of the Existence, Completeness, and Rights of Selected Other Defense Organizations General Property, Plant, and Equipment

Objective: Determine whether selected Other Defense Organizations have accurately demonstrated financial statement audit readiness for the existence, completeness, and rights of general property plant & equipment assets based on FY 2016 assertions. In addition, review internal controls related to accountability and compliance with laws and regulations as it relates to the examination objectives.

Examination of the Existence, Completeness, and Rights of the Air Force's Real Property Assets

Objective: Determine whether the Air Force accurately demonstrated financial statement audit readiness for the existence, completeness, and rights of the real property assets included in its assertion package are in accordance with financial improvement and audit readiness guidance, as asserted. In addition, review internal controls related to accountability and compliance with laws and regulations as it relates to the examination objective.

Inventory Balances Reported on the Navy Working Capital Fund Financial Statement

Objective: Determine whether the Navy can accurately support the existence, completeness, and valuation of the inventory and related property balances reported on the Working Capital Fund Balance Sheet. In addition, determine whether the presentation and disclosure of the inventory and related property is accurate and in accordance with generally accepted accounting principles.

Material Requirements Under the BAE Systems Norfolk Ship Repair Maintenance Contract

Objective: Determine whether the Navy and BAE systems effectively forecasted and obtained the material needed to perform the maintenance and overhaul of the destroyers. Also, determine whether the Navy obtained the material and labor needed to overhaul the destroyers at fair and reasonable price. (A series of audits is planned.)

MQ-9 Quick Reaction Capabilities for Urgent Operational Needs and Joint Urgent Operational Needs

Objective: Determine whether the Air Force properly followed the Quick Reaction Capabilities process for Joint Urgent Operational Needs and Urgent Operational Needs assigned to the MQ-9 program.



Veterans salute the colors during Marine Week.

Photo courtesy of the Marine Corps

Navy Use of General Services Administration Federal Supply Schedules for Purchases of Supplies

Objective: Determine whether Navy contracting officers made determinations of fair and reasonable pricing for General Services Administration Federal supply schedule orders awarded for purchases of supplies. (This is the second in a planned series of audits of Military Departments and Defense agencies.)

Oversight of Base Operations Support Services Contracts in the U.S. Central Command Area of Responsibility

Objective: Determine whether the Army Contracting Command official's controls for monitoring contractor performance are adequate for the Base Operations Support Services contract. (This is the third in a planned series of audits on a critical Base Operations Support Services contracts in the U.S. Central Command Area of Responsibility.)

Oversight of FY 2016 Defense Logistics Agency Financial Statements Audit

Objective: Provide contract oversight of the Independent Public Accountant performing the audit of the Defense Logistics Agency general and working capital fund FY 2016 financial statements and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Defense Logistics Agency financial statements, but it will allow us to transmit the Independent Public Accountant's opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD's financial statements.

Oversight of FY 2016 U.S. Army Corps of Engineers–Civil Works Financial Statements Audit

Objective: Provide contract oversight of the Independent Public Accountant performing the FY 2016 U.S. Army Corps of Engineers–Civil Works financial statements audit and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 U.S. Army Corps of Engineers–Civil Works financial statements, but it will allow us to transmit the Independent Public Accountant’s opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD’s financial statements.

Oversight of Information Operations Contracts for Operation Inherent Resolve (OIR)

Objective: Determine whether DoD effectively provided contract oversight for Information Operations contracts for Operation Inherent Resolve in accordance with Federal and DoD guidelines.

Oversight of the Air Combat Command Heavy Lift Seven Contract for Operation Inherent Resolve

Objective: Determine whether DoD provided effective contract oversight of the Heavy Lift Seven contract. Additionally, determine whether the contractors are providing adequate quality control to ensure services are executed in accordance with the contract.

Oversight of the Audit of the Army General Fund Schedule of Budgetary Activity for FY 2016

Objective: Provide contract oversight of the Independent Public Accountant performing the Department of Army General Fund FY 2016 Schedule of Budgetary Activity and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the Department of Army General Fund FY 2016 Schedule of Budgetary Activity, but it will allow us to transmit the Independent Public Accountant’s opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD’s financial statements.

Oversight of the Audit of the Marine Corps Statement of Budgetary Resources for FY 2015

Objective: Provide contract oversight of the Independent Public Accountant auditing the Marine Corps FY 2015 Statement of Budgetary Resources and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the Marine Corps FY 2015 Schedule of Budgetary Resources, but it will allow us to transmit the Independent Public Accountant’s opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant.



*U.S. Marine
deployed to
Al Taqaddum, Iraq in
support of Operation
Inherent Resolve.*

*Photo courtesy of
the Marine Corps*

Oversight of the Audit of the Air Force General Fund Schedule of Budgetary Activity for FY 2016

Objective: Provide contract oversight of the Independent Public Accountant performing the audit of the Department of Air Force FY 2016 Schedule of Budgetary Activity and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Schedule of Budgetary Activity and related note disclosures, but it will allow us to transmit the Independent Public Accountant's opinion.

Oversight of the FY 2016 Defense Health Agency Contract Resource Management Financial Statements Audit

Objective: Provide contract oversight of the work of the Independent Public Accountant performing the FY 2016 Defense Health Agency Contract Resource Management financial statement audit and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Defense Health Agency financial statements, but should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD's financial statements.

Oversight of the FY 2016 Defense Information Systems Agency Financial Statements Audit

Objective: Provide contract oversight of the Independent Public Accountant performing the audit of the Defense Information Systems Agency General Fund and Working Capital Fund FY 2016 financial statements and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Defense Information Systems Agency financial statements, but it will allow us to transmit the Independent Public Accountant's opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD's financial statements.

Oversight of the FY 2016 the Navy General Fund Current Year Schedule of Budgetary Activity

Objective: Provide contract oversight of the Independent Public Accountant auditing the Navy FY 2016 Schedule of Budgetary Activity and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the Navy FY 2016 Schedule of Budgetary Activity, but it will allow us to transmit the Independent Public Accountant's opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of the Navy's and DoD-wide financial statements.

Oversight of the FY 2016 DoD Medicare-Eligible Retiree Health Care Fund Financial Statements Audit

Objective: Provide contract oversight of the work of the Independent Public Accountant performing the FY 2016 Medicare-Eligible Retiree Health Care Fund financial statement audit and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Defense Health Agency financial statements, but should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD's financial statements.

Oversight of the FY 2016 Military Retirement Fund Financial Statements Audit

Objective: Provide contract oversight of the Independent Public Accountant performing the audit of the FY 2016 Military Retirement Fund financial statements and determine if the Independent Public Accountant complied with applicable auditing standards. Our review will not enable us to express an opinion on the FY 2016 Military Retirement Fund financial statements, but it will allow us to transmit the Independent Public Accounting's opinion and should enable us to rely on the work of and the opinion expressed by the Independent Public Accountant for our audit of DoD's financial statements.



The Maintenance Unit Airmen welcome the RQ Global Hawk after it flew 10K hours.
Photo courtesy of the Air Force

Oversight of the FY 2017 Military Department Audit Agencies Quality Control Reviews

Objective: Provide oversight of the FY 2017 Military Department Audit Agencies Quality Control Reviews.

Oversight of the Theater Express II Contracts (U.S. Transportation Command) for Operation Inherent Resolve

Objective: Determine whether DoD is providing effective contract oversight for the Theater Express II contracts in support of Operation Inherent Resolve.

Paladin M109A7 Family of Vehicles (FOV) System

Objective: Determine whether the Joint Chiefs of Staff properly validated the M109A7 Family of Vehicles procurement quantities in accordance with the Joint Capabilities Integration and Development System and whether the Army properly followed the Joint Capabilities Integration and Development System process for the M109A7 quantity requirements. Also, determine whether the Army is effectively managing the acquisition and testing programs for the M109A7 to make sure they meet warfighter needs. (A series of audits is planned.)

Performance Incentive Payments to Managed Care Support Contractors

Objective: Determine whether the Defense Health Agency paid performance incentives to the Managed Care Support Contractors in accordance with contract requirements.

Quality Control Review (QCR) of Dixon Hughes Goodman, LLP FY 2014 Single Audit of Logistics Management Institute

Objective: Determine whether the Dixon Hughes Goodman FY 2014 single audit of the Logistics Management Institute was conducted in accordance with auditing standards and the auditing and reporting requirements of Office of Management and Budget Circular A-133.

QCR of Ernst & Young, LLP FY 2014 Single Audit of SRC, Incorporated

Objective: Determine whether the Ernst & Young, LLP FY 2014 single audit of SRC, Incorporated was conducted in accordance with auditing standards and the auditing and reporting requirements of Office of Management and Budget Circular A-133.

QCR of PricewaterhouseCoopers, LLP FY 2014 Single Audit of RAND Corporation

Objective: Determine whether the PwC FY 2014 single audit of RAND Corporation was conducted in accordance with auditing standards and the auditing and reporting requirements of Office of Management and Budget Circular No. A-133.

QCR of the Army Internal Review Function

Objective: Determine whether the quality control system for the Army Internal Review function is adequate.

QCR of the DLA Office of Inspector General Audit Organization

Objective: Determine whether the quality control system for the DLA IG Audit Organization, for the period ending September 30, 2016, was adequate.

QCRs of the Military Department Audit Agencies Special Access Program Audits

Objective: Determine whether the quality control system for Special Access Program audits in the Military Department audit agencies was adequate.

QCRs of the U.S. Special Operations Command Office of Inspector General Audit Organization

Objective: Determine whether the quality control system for the USSOCOM IG Audit Organization, for the period ending December 31, 2015, was adequate.

Reliability of Defense Logistics Agency Military Standard Requisitioning and Issue Procedures Information

Objective: Determine whether information contained in selected Defense Logistics Agency requisition and supply systems that support Military Standard Requisitioning and Issue Procedures processes provide complete and reliable information to users and the extent to which the information can be used for financial statement reporting purposes. Due to the size and complexity of activities and processes in Defense Logistics Agency Military Standard Requisitioning and Issue Procedures, we may perform a series of audits in this area.



Hangar renovation reduces energy footprint at Fleet Readiness Center Southeast.

Photo courtesy of the Navy

Sole-Source Commercial or Noncommercial Spare Parts Procurements

Objective: Determine whether DoD is purchasing sole-source commercial or noncommercial spare parts at fair and reasonable prices. (This objective will be used for various contractors, weapons systems, or contracts identified throughout the fiscal year, resulting in multiple audits.)

Sole-Source Procurement of RQ-4 Global Hawk Unmanned Aircraft System Spare Parts

Objective: Determine whether the Air Force is purchasing sole-source spare parts for the RQ-4 Global Hawk Unmanned Aircraft System at fair and reasonable prices.

Spare Parts for the Trident II D5 Missile System

Objective: Determine whether the Navy Strategic Systems Program is effectively managing the inventory of Trident spare parts and whether they are purchasing Trident spare parts at fair and reasonable prices.

Spare Parts Forecasting at Defense Logistics Agency Land and Maritime Supply Chains

Objective: Determine whether the Defense Logistics Agency Land Supply Chain and Defense Logistics Agency Maritime Supply Chain are adequately forecasting spare parts requirements. (A series of audits is anticipated.)

Summary of the Procurement Quantity Validation Process for Major Defense Acquisition Programs

Objective: Determine whether Office of the Chairman of the Joint Chiefs of Staff officials are properly validating procurement quantities in accordance with the Joint Capabilities Integration and Development System.

U.S. Special Operations Command Military Construction Projects–Phase II

Objective: Determine whether the U.S. Army Corps of Engineers provided effective oversight of Special Operations Military Construction projects. This will be the second in a series of audits on the U.S. Special Operations Command’s military construction projects.

Utility Energy Services Contracts

Objective: Determine whether the Navy implemented adequate internal controls for the utility energy savings contract program and whether the contracts and task orders related to the program were properly awarded and administered. (This is the second in a series of audits planned on utility energy savings contracts.)

Wide Area Workflow General and Application Controls Critical to Air Force Statement of Budgetary Resources

Objective: Determine whether wide area workflow user organization controls administered by the Air Force are designed and operating effectively. Additionally, determine the effect of any identified deficiencies on audit readiness goals.





Readiness and Safety: Ensuring the Strength, Health, and Welfare of the Total Force

DoD is responsible for the readiness and capabilities of the American warfighter to respond to threats to our Nation's security. DoD ensures the strength, health, safety, and welfare of the total force, including military families and DoD civilians. Sexual assault and suicide prevention within the Services continues to be an important area of oversight.

The Department remains committed to ensuring deployed forces around the globe are trained, equipped, and ready to perform their assigned missions despite the continued high operations tempo. Deploying capable and ready forces for current operations continues to impact the nondeployed forces' ability to prepare for full-spectrum operations. Nondeployed forces are focusing their available training time to prepare for future contingency operations. The existing external challenges are compounded by internal challenges relating to the budgetary environment and efforts to optimize the joint warfighting structure. Finding the proper balance between maintaining readiness, force structure sizing, modernization, and preparing for potential future threats will continue to challenge the Department's leadership.

*Live-fire
training at the
National Training
Center, Fort Irwin, CA.*

*Photo courtesy
of the Army*



Gunner walks from firing line after simulated stinger missile shoot.

Photo courtesy of the Marine Corps

Oversight Efforts

Air Force Pre-Positioned Munitions in U.S. Pacific Command (PACOM)

Objective: The audit objective is classified.

Army Property Accountability for Operation Inherent Resolve in Kuwait (Phase II)

Objective: Determine whether the Army had effective controls for maintaining property accountability for equipment in Kuwait.

Assessment of DoD Voting Assistance Programs (FVAP)

Objective: Report on the Military Services' compliance with their stated voting assistance program requirements for the preceding calendar year.

Assessment of Security Cooperation Program in Philippines

Objective: Assess U.S. Pacific Command implementation of the Enhanced Defense Cooperation Agreement (EDCA) objectives with respect to: 1) Expanded opportunities for bilateral training and joint exercises; 2) Provision of military equipment/hardware; 3) Increased presence of U.S. forces on AFP bases; 4) Impact on AFP modernization.

Aviation Critical Safety Items Entering the Supply Chain

Objective: Determine whether DoD is procuring aviation Critical Safety Items only from approved sources prior to bringing the items into the DoD supply chain. (A series of audits is planned.)

Defense Logistics Agency Demilitarization Program

Objective: Determine whether Defense Logistics Agency Disposition Services is effectively and efficiently disposing of property through its demilitarization program. (A series of audits is planned.)

Effectiveness of the DoD Chemical Surety Program

Objective: Evaluate the effectiveness of controls over chemical surety materials in the possession of or under the control of DoD, its components, and contractors. Specifically, evaluate the safeguards, accountability, and access to chemical surety materials.

End-Use Monitoring of Sensitive Defense Articles, Technology, and Services Sold Through the Foreign Military Sales Program

Objective: Determine whether DoD adequately monitored the inventory and use of Stinger Missiles sold to Taiwan in accordance with the enhanced end-use monitoring program, Golden Sentry. (This is the first in a series related to Foreign Military Sale audits in PACOM.)

Evaluation of Chemical Demilitarization Safety and Environmental Risk Process

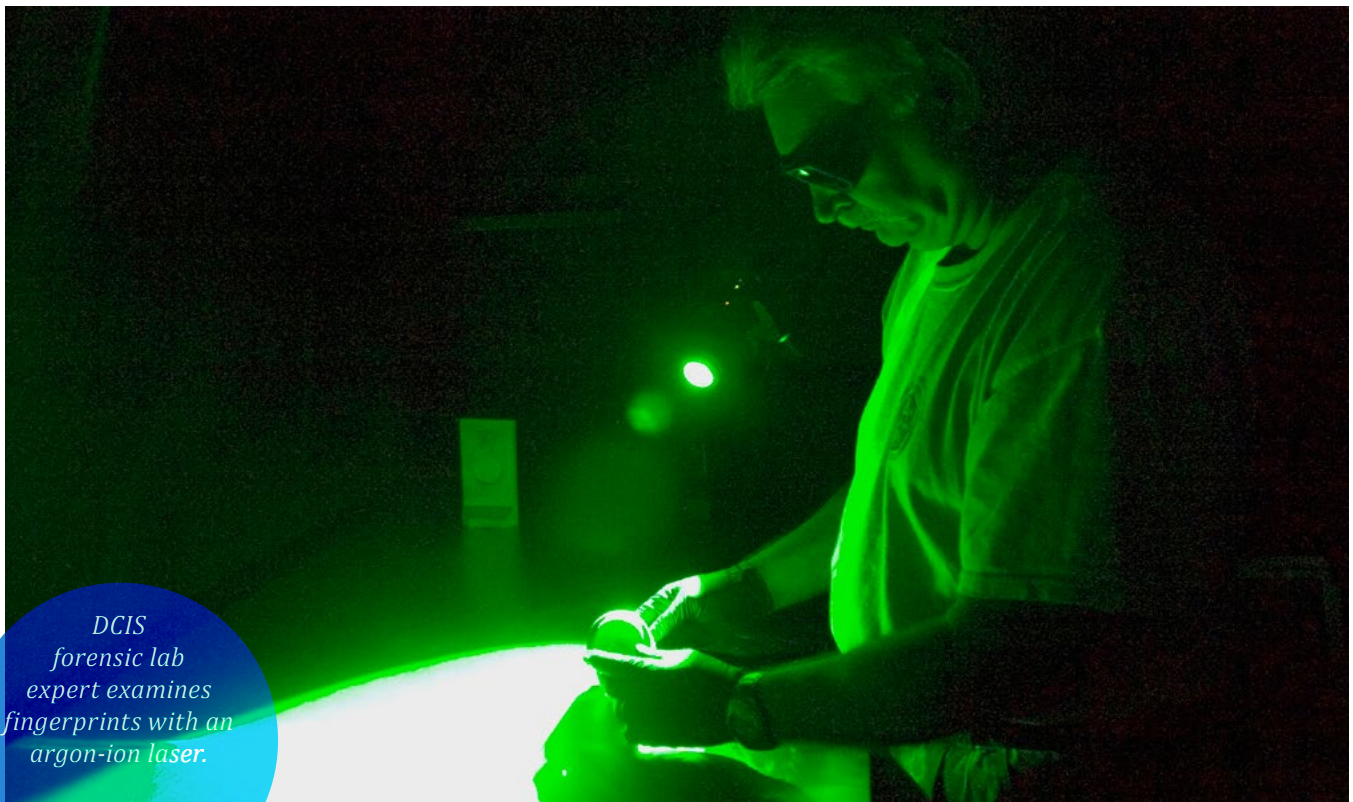
Objective: Evaluate the Program Executive Office Assembled Chemical Weapons Alternatives program executive officer (PEO) safety risk assessment, safety risk mitigation, and safety risk tracking process to verify it still meets MIL-STD-882 requirements, and verify that a sampling of safety risks have been properly characterized and mitigated.

Evaluation of Criminal Investigations Conducted by Pentagon Force Protection Agency (PFPA)

Objective: Evaluate whether PFPA (a non-Defense Criminal Investigative Organization) promptly notifies the servicing Defense Criminal Investigative Organization (DCIO) at the onset of all investigations initiated on Military Service members, DoD civilians, or DoD contractors who are identified as suspects or victims of criminal activity.

Evaluation of DCIO Source Management Programs

Objective: Assess DCIO policies and procedures to recruit, control, and manage sources used to detect and resolve crimes, and to determine whether the agencies are in compliance with these policies.



DCIS forensic lab expert examines fingerprints with an argon-ion laser.

Photo courtesy of the Army

Evaluation of Deoxyribonucleic Acid Collection Requirements for Criminal Investigations

Objective: Determine whether DNA collection requirements for DoD criminal investigations conform to Federal law and DoD guidance.

Evaluation of DoD's Force Health Protection Measures During Operation United Assistance Part II

Objective: Examine the force health protection measures used to protect against malaria, yellow fever, food- and water-borne illnesses, Ebola, and other illnesses and injuries.

Evaluation of Fingerprint Collection Requirements for Army Law Enforcement Investigations

Objective: Determine whether the U.S. Army Criminal Investigation Command and installation provosts marshal and directors of emergency services consistently report criminal history data to the Federal Bureau of Investigation for inclusion in the Next Generation Identification Database.

Evaluation of Military Criminal Investigative Organizations' (MCIO) Advanced Sexual Assault Investigation Training

Objective: Determine whether MCIOs' advanced sexual assault investigation training is provided as required by DoD, Service, and MCIO policy guidance.

Evaluation of Military Criminal Investigative Organizations' Compliance with Sexual Assault Investigation Initiation Requirement

Objective: Determine whether unrestricted reports of sexual assault within the MCIO jurisdiction result in a substantive MCIO criminal investigations.

Evaluation of Recovered Chemical Warfare Material Program

Objective: Determine whether the Recovered Chemical Warfare Material Program (RCWM-P) is complying with chemical surety, safety handling, and disposal criteria.

Evaluation of the Electromagnetic Aircraft Launching System

Objective: Evaluate conformity of the Electromagnetic Aircraft Launching System to specified quality management system, contractual quality clauses, and internal quality processes and procedures.

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

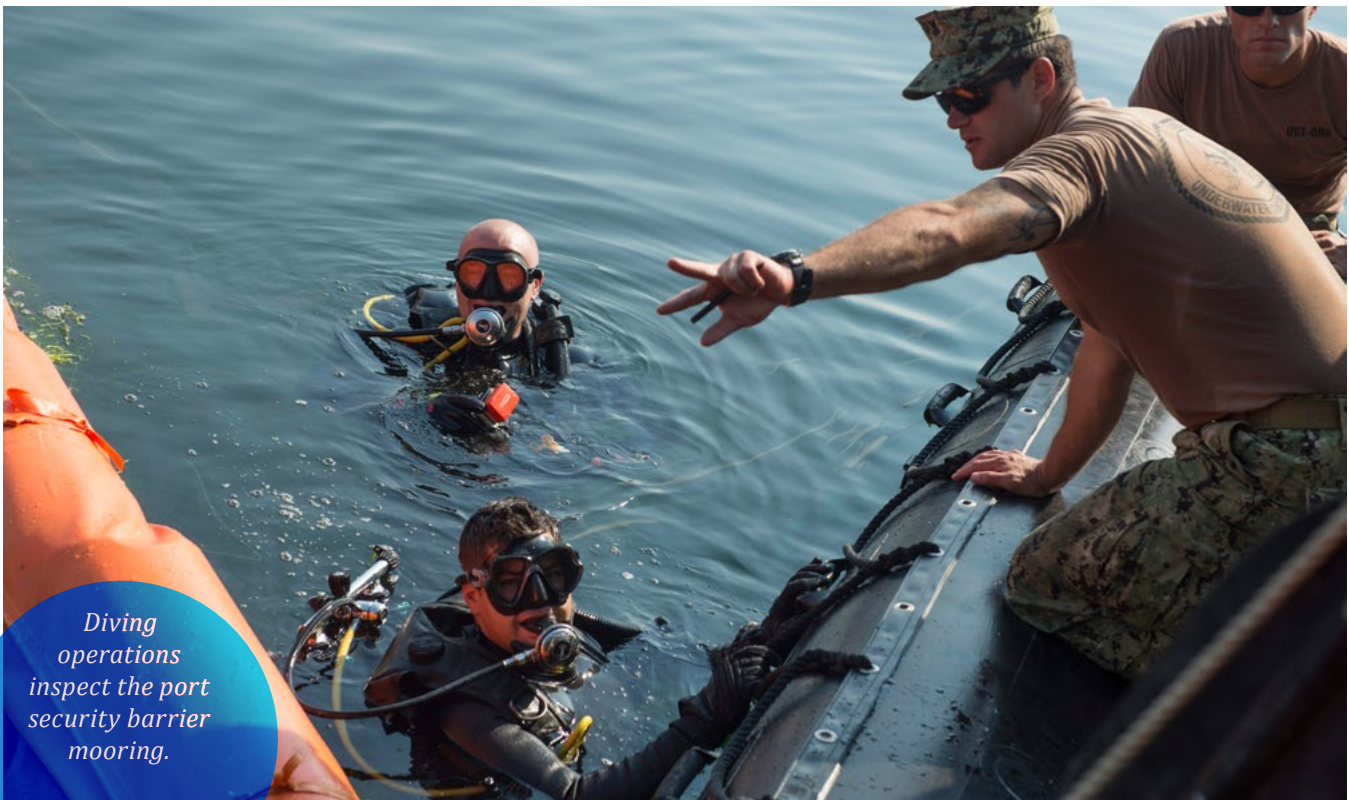
Objective: Evaluate whether MCIO adult sexual assault investigative policies and procedures complied with DoD and Service policies.

Guam Realignment Annual Report

Objective: Compile a detailed statement of all obligations, expenditures, and revenues associated with military construction on Guam used to create the annual report of the Interagency Coordination Group of Inspectors General for Guam Realignment by February 1, 2016.

Naval Sea Systems Command Depot Level Ship Maintenance Program

Objective: Determine whether Navy depot-level maintenance facilities are effectively implementing the depot-level ship maintenance program, to include conducting assessments of ship maintenance requirements and developing plans to meet sustainment and readiness requirements. (This is the second in a series of audits reviewing maintenance operations at the four Navy shipyards responsible for depot-level maintenance.)



Diving operations inspect the port security barrier mooring.
Photo courtesy of the Navy

Navy Retail Materiel Returns Program

Objective: Determine whether the Navy is effectively managing excess materiel. Specifically, determine whether Navy retail activities are identifying and reporting excess materiel to the Defense Logistics Agency to ensure the effective reuse of materiel and to minimize the cost of maintaining excess inventory. (This is the second audit in a series of audits focusing on the reuse of DoD excess materiel.)

Payments for Health Care Delivered by Non-Physician Providers

Objective: Determine whether the Defense Health Agency appropriately paid for health care delivered by non-physician health care providers.

Assess Efficiency and Effectiveness of DoD Suicide Prevention Policy and Dissemination

Objective: Assess: 1) DoD suicide prevention policy development; 2) Defense Suicide Prevention Office processes to coordinate and disseminate new suicide prevention policies to the Military Services and stakeholders; 3) Military Service and stakeholder understanding of their responsibilities established in new DoD-level suicide prevention policies.

Summary Report on Delinquent Medical Service Accounts

Objective: Summarize systemic problems regarding delinquent medical service accounts identified in audit reports issued by the DoD Office of Inspector General from 2014 to 2016.

U.S. European Command Cargo Handling and Security at Ports

Objective: Determine whether the Army has effective physical security and accountability of cargo at U.S. European Command ports. Also, determine whether the Army efficiently and effectively distributes supplies and cargo to troops throughout Europe.

United States Middle East Military Housing Inspections

Objective: Inspect U.S. military-occupied facilities in Kuwait for compliance with DoD health and safety policies and standards regarding electrical systems and fire protection and suppression systems.

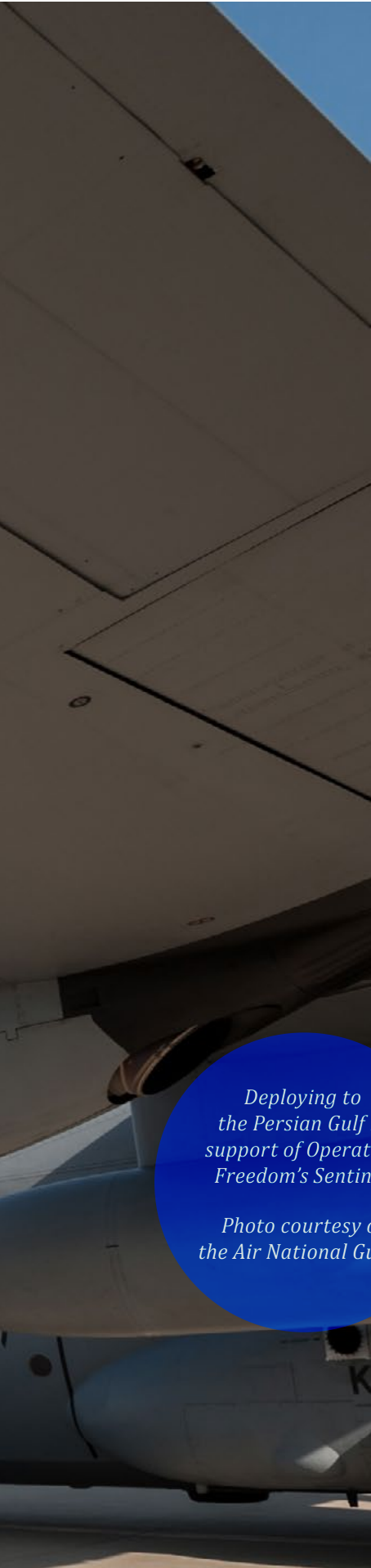


National Security: Supporting the Defense Priorities of Our Nation

The Department of Defense faces numerous security challenges. Traditional state actors and networks of sub-state groups are taking advantage of rapidly changing technology to attack on multiple fronts. Simultaneously, counter-ISIL operations are creating new demands and the Services are redeploying military units around the globe.

Fiscal constraints must also be considered. These constraints require different decisions and prioritization in a multitude of areas, such as readiness, force modernization, materiel, labor and infrastructure. IG oversight is critical to ensure the Department remains efficient and accountable in its efforts against all types of threats.

DoD IG is evolving in step with these challenges and continues to provide oversight in areas that present the most risk to warfighters and the Nation. DoD IG performs audits, inspections, and evaluations in various functional areas, including Chemical, Biological, Radiological, Nuclear, Explosives (CBRNE), Counter-terrorism, Cyber Operations, Information Security, and Overseas Contingency Operations.



*Deploying to
the Persian Gulf in
support of Operation
Freedom's Sentinel.*

*Photo courtesy of
the Air National Guard*



ANA property book officer verifies the serial number as part of the vehicle title transfer.
Photo courtesy of DoD

Oversight Efforts

Army Controls Over Secret Internet Protocol Router Network Access Points

Objective: Determine whether the Army is effectively protecting its Secret Internet Protocol Router Network access points. (This is the third in a series of audits of Secret Internet Protocol Router Network access points.)

Assess the Development of the Afghan National Defense Security Forces Inspector General System (OFS)

Objective: Assess the United States and Coalition Forces (U.S./CF) planning for and development of Afghan tactical action officer (TAO)/Inspector General systems. Specifically, we will evaluate U.S. and Coalition progress toward achieving Operation Resolute Support (RS) goals with respect to transparency, accountability, and oversight capability

established at the Ministry of Defense (MoD), Ministry of Interior (MoI) and Government Service (GS).

Assessment of U.S./Coalition Efforts to Train, Advise, Assist, and Equip the Afghan National Army Special Operations Forces (ANASOF) (OFS)

Objective: Determine whether U.S. Government, Resolute Support, Coalition, and Afghan Ministry of Defense goals, objectives, plans, and resources to train the ANASOF are sufficient, operative, and relevant.

Assessment of European Reassurance Initiative (ERI)

Objective: Consistent with ERI plans and objectives, assess DoD and U.S. European Combatant Command: 1) Plans for executing funds, 2) Benefits resulting from ERI programs, 3) Partner nation critical infrastructure availability, 4) Improvements to partner capability improvements.

Assessment of Intelligence, Surveillance, and Reconnaissance (ISR) Capability Allocation Process for Operation Inherent Resolve (OIR)

Objective: Determine what processes and tools DoD has employed to support OIR ISR resource requirements and determine whether resource allocations were supported by comprehensive assessments of ISR capabilities.

Assessment of ISR Support to Operation Freedom's Sentinel Counterterrorism Efforts

Objective: Determine whether DoD is setting the conditions for Afghan Special Security Forces to take the lead in employing indigenous ISR capabilities for future counterterrorism operations. The evaluation will also determine the status of the drawdown planning of U.S. Overseas Contingency Operations-funded ISR capabilities employed in Afghanistan.

Assessment of Global Advise and Assist Resources and Training

Objective: Assess DoD ability to support Global Advise and Assist mission by determining the extent to which: 1) DoD has developed a comprehensive management plan and strategy. 2) Geographic Combatant Command campaign plans and Military Service strategies are synchronized and aligned with the DoD strategy. 3) Military Services effectively support partnering/advise-and-assist missions.

Assessment of United States Forces Afghanistan (USFOR-A) Intelligence Training for Afghan Security Forces

Objective: Assess USFOR-A progress toward meeting Operation Freedom's Sentinel intelligence training objectives for Afghan Security Forces.

Audit of Defense Contract Audit Agency Field Detachments

Objective: Determine whether DCAA Field Detachment audit support is effectively complying with applicable DoD directives, policies, and guidelines pertinent to its mission.

Evaluation of DoD Intelligence Community Oversight of Federally Funded Research and Development Centers (FFRDC)

Objective: Determine whether DoD Intelligence Community agencies are performing adequate oversight of FFRDC contracts, and examine the adequacy of FFRDC program internal controls related to high-risk areas.

Evaluation of Special Access Programs' (SAP) Industrial Security

Objective: Determine whether government oversight of SAP security within defense contractor facilities from which the Defense Security Service has been "carved out" is efficient and effective.



Evaluation of the National Security Agency/ Central Security Service and U.S. Strategic Command Reimbursable Funding Agreements

Objective: Determine whether USSTRATCOM appropriately reimbursed NSA for resources agreed upon in the Inter-service Support Agreement regarding support to USCYBERCOM. This evaluation will also follow up on recommendations made in DoDIG Report No. 11-INTEL-10 issued on May 9, 2011.

Evaluation of the Oversight of Privileged Users Within the Military Services

Objective: Determine whether the Army, Navy, and Air Force intelligence services have controls in place to: 1) reduce the risk of Government and contractor privileged users collecting intelligence information via hard copy or soft copy that is not in support of their official duties, and 2) ensure that security background checks were properly conducted for privileged users. The evaluation

will also determine whether security processes exist to monitor and audit computer use by privileged users.

Evaluation of the Use of Content-Only SAP

Objective: Perform a comprehensive execution and expenditure review of DoD SAPs reported as “content only” to determine if they were established and maintained in accordance with applicable laws and DoD directives, policies, and procedures.

DoD Evaluation of Over-Classification of National Security Information–Phase 2

Objective: Evaluate the policies, procedures, rules, regulations, and management practices contributing to persistent misclassification of national security material; determine whether the applicable classification policies, procedures, rules, and regulations have been adopted, followed, and effectively administered; and review progress made pursuant to the results of the DoD IG’s 2013 evaluation, DoD Evaluation of Over-Classification of National Security Information.

DoD Industrial Control System Security

Objective: Determine whether the industrial control systems operating DoD critical infrastructure maintain the proper cybersecurity controls to minimize or reduce potential cyber attacks. (A series of audits is planned.)

Effectiveness of DoD's Ability to Secure its Wireless Infrastructure

Objective: Determine whether DoD Components are effectively securing their wireless infrastructures. (This project is the first in a series of audits related to the security of wireless infrastructures.)

Evaluate E-6B Airborne Command Post Availability and Conferencing Reliability

Objective: Evaluate the E-6B Airborne Command Post availability and conferencing reliability to support command and control of nuclear forces.

Evaluation of a Classified Program 1

Objective: Evaluate program effectiveness, efficiency and compliance of a classified program to determine if structure, security, governance, and management are compliant with relevant directives and laws.

Evaluation of a Classified Program 2

Objective: Determine whether management effectively and efficiently complies with DoD directives, policies, and guidelines.

Evaluation of Explosive Ordinance Support to the DoD Nuclear Mission

Objective: Evaluate DoD's ability to organize, train, and equip Air Force and Navy Explosive Ordinance Disposal teams to support the DoD's nuclear mission.

Evaluation of Intelligence Support to Foreign Military Sales (FMS)

Objective: Evaluate the integration of intelligence within the FMS program to ensure that the release of technology, classified or controlled parts, or particular controlled items are considered early on for weapon systems and proposed technology transfer cases.

Evaluation of ISR Reset Planning

Objective: Evaluate Service progress toward baselining Overseas Contingency Operations-funded ISR capabilities and whether DoD has developed the processes and tools necessary to address future combatant command (CCMD) requirements.

Evaluation of Material Availability for Air-Launched Cruise Missiles

Objective: Evaluate DoD efforts to sustain the Air-Launched Cruise Missile through its required life.

Evaluation of the Defense Cover Program's Oversight Process

Objective: Determine whether the Defense Cover Program oversight processes are effective, efficient, and compliant with applicable laws and policies.



Follow Up on Recommendations Made in DoD IG Report No. DODIG-2015-085 (title classified), March 2, 2015

Objective: Determine the status of recommendations made in DoDIG Report No. DODIG-2015-085 issued on March 2, 2015.

Follow-Up on Recommendations Made in the DoD IG Report No. DODIG-2013-031, “Audit of the F-35 Lightning II Autonomic Logistics Information System (ALIS),” December 10, 2012

Objective: Determine the status of recommendations made in DoDIG Report No. DODIG-2013-031, issued on December 10, 2012.

Research on Allegations of Child Sexual Abuse by Security Ministry and Afghan National Defense Security Force Officials and DoD Activity in Response to Such Allegations (OFS).

Objective: Gather and review information, identify criteria, and analyze previous reporting as a basis for potential future work. The initial research objective will focus on answering a set of questions relating to allegations of child sexual abuse by Afghan government officials since 2011.

Review of DoD Special Access Program Portfolios

Objective: Identify high-risk SAPs, thereby allowing the IG to focus its limited resources on those programs.

Security Controls at DoD Noncore Data Centers

Objective: Determine the effectiveness of security controls at DoD noncore data centers. Specifically, determine whether DoD noncore data centers have implemented appropriate physical and logical security controls to ensure the protection of DoD data and information technology assets. (A series of audits is planned.)

Security Controls Over Contractor Identification Credentials Issued for DoD Installation Access

Objective: Determine whether DoD has established an effective and secure identification credentialing program for contractor access to DoD installations.

Software Assurance in Army Acquisition Category II and Acquisition Category III Programs

Objective: Determine whether critical software components for selected Army Acquisition Category II and Acquisition Category III programs received the required software assurance testing to reduce the risk of vulnerabilities in operational software. (This is the second audit in a series on software assurance.)

Software Quality Assurance: Global Positioning System - Next Generation Operational Control System GPS-OCX

Objective: Determine whether software for the GPS-OCX program meets software quality assurance requirements and was designed and developed to industry best practice software engineering processes.

Summary of DoD Cybersecurity Weaknesses Identified in Audit Reports Issued From August 1, 2015, Through July 31, 2016

Objective: Summarize the cybersecurity weaknesses identified in reports and testimonies issued by the DoD audit community and the Government Accountability Office from August 1, 2015, through July 31, 2016.

Summary of Systemic Issues Identified During the Review of Special Access Programs

Objective: Identify and consolidate systemic issues reported in DoD IG audit and evaluation reports on special access programs.

Train, Advise, and Assist Kurdish Peshmerga Forces to Defeat ISIL

Objective: Determine whether CENTCOM and Coalition goals, objectives, and resources to train, advise and assist Kurdish Peshmerga Security Forces to defeat ISIL are operationally effective, to enable them to initiate and sustain successful combat operations as part of the Iraqi National Security Forces.

Train, Advise, Assist, and Equip Iraqi Tribal Resistance Forces to Defeat ISIL

Objective: Determine whether CENTCOM and Coalition goals, objectives, plans, and operations to train, advise, and assist Iraqi Tribal Resistance Forces to defeat ISIL have combat effectiveness and integration into the Iraqi National Security Forces.



Quality Leadership: Promoting Integrity, Trust, and Accountability

Leadership accountability, ethical decision making, public corruption, and whistleblower protections continue to be important focus areas. The Office of the Deputy Inspector General for Administrative Investigations (DIG AI) and the Office of the Deputy Inspector General for Investigations (DIG INV) have primary responsibilities over these areas.

DIG AI is composed of three directorates having a direct impact on the integrity and accountability of all DoD component personnel and contractors: the DoD IG Hotline, Investigations of Senior Officials (ISO), and Whistleblower Reprisal Investigations (WRI).

To promote public confidence in the integrity of DoD leadership, the DoD Hotline provides a confidential, reliable means to report violations of law, rules or regulations, mismanagement, gross waste of funds, abuse of authority, and serious security incidents involving the Department. The DoD IG Hotline also assists with the detection and prevention of threats and dangers to the public health and safety of the Department and our Nation.

ISO investigates and oversees investigations conducted by the Military Services and Defense agency IGs into alleged misconduct by senior DoD officials (brigadier general/rear admiral and above and officers selected for promotion to general/flag officer rank, members of the senior executive service, and senior political appointees). Misconduct allegations are noncriminal in nature and typically involve ethics or regulatory violations. WRI investigates allegations of reprisal involving senior officials and oversees DoD Component investigations of the same.

WRI also investigates and conducts oversight reviews of investigations conducted by the military service and defense agency IGs into allegations of whistleblower reprisal made by DoD military service members, non-appropriated fund instrumentality employees, and DoD contractor and subcontractor employees under Title 10

Marines board an MV-22B Osprey as part of the multilateral amphibious exercise, Dawn Blitz.

Photo courtesy of the Navy



The
Defense Criminal
Investigation Service is
the investigative arm of
the DoD IG

Photo courtesy
of DoD IG

of the United States Code. WRI additionally investigates allegations that military members were restricted from communicating with a member of Congress or an IG. Finally, WRI investigates allegations of reprisal filed by DoD appropriated fund civilian employees under the IG Act and Presidential Policy Directive 19.

DIG INV is the criminal investigative arm of DoD IG. INV investigations help deter fraud, waste, and abuse within DoD programs and operations in support of national defense priorities.

These include criminal, civil, and administrative investigations in the areas of procurement, acquisition and health care fraud; public corruption and other financial crimes; counter proliferation; and computer intrusion. INV often coordinates investigations with AI, Audit, and other internal and external entities to maximize the identification and deterrence of fraud, waste, and abuse to DoD programs.

Oversight Efforts

Requirements for Senior Defense Officials Seeking Employment with Defense Contractors (Section 847)

Objective: 1) Determine whether written ethics opinions comply with Section 847 requirements, 2) Summarize, by DoD organization, the total number of opinions issued and retained, 3) Compile a summary of referrals to and complaints received by the DoD IG and the Department of Justice regarding potential violations of post-employment restrictions, including their final dispositions.

Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

The Whistleblower Protection Enhancement Act of 2012 requires the Inspector General to designate a Whistleblower Protection Ombudsman to educate agency employees about prohibitions on retaliation, and rights and remedies against retaliation for protected disclosures. The designated ombudsman is the DoD Hotline Director.

For more information on your rights and remedies against retaliation, visit www.dodig.mil/programs/whistleblower.

For more information about DoD IG reports or activities, please contact us:

Congressional Liaison

congressional@dodig.mil; 703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324

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