



# INSPECTOR GENERAL

*U.S. Department of Defense*

FISCAL YEAR 2024

# OVERSIGHT PLAN



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

## **Mission**

*To detect and deter fraud, waste, and abuse  
in Department of Defense programs and operations;  
Promote the economy, efficiency, and effectiveness of the DoD; and  
Help ensure ethical conduct throughout the DoD*

## **Vision**

*Engaged oversight professionals dedicated  
to improving the DoD*



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



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



December 20, 2023

I am pleased to present the FY 2024 Oversight Plan for the Department of Defense Office of Inspector General (DoD OIG). This oversight plan describes the DoD OIG's ongoing and planned audits and evaluations in support of our focus areas, and also reflects their alignment with the issues identified in the DoD OIG's FY 2024 assessment of the Top DoD Management and Performance Challenges. Our oversight projects help fulfill the DoD OIG's mission to detect and deter fraud, waste, abuse, and misconduct in the DoD and to promote the economy, efficiency, and effectiveness of DoD programs and operations.

We selected the audits and evaluations for our annual oversight plan by considering the most significant risks to DoD management and performance, our prior oversight work, potential benefits of performing selected projects, and input from DoD senior leaders and the Congress.

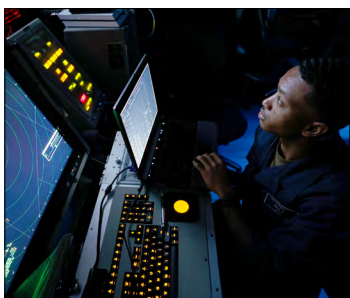
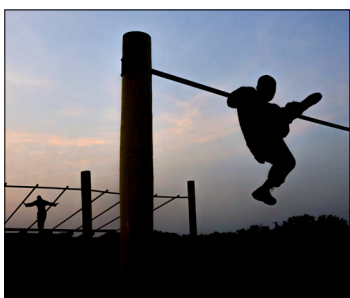
The DoD OIG's oversight work extends beyond the substantial scope of the ongoing and planned audits and evaluations outlined in this document. In addition to these projects, the DoD OIG operates the DoD Hotline; conducts senior official misconduct, whistleblower reprisal, and criminal investigations; and delivers fraud awareness and whistleblower reprisal protection education.

This oversight plan is a living document and subject to change. We will modify our work plan to ensure our oversight remains timely and impactful in promoting positive change across the DoD.

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

Robert P. Storch  
Inspector General





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# Introduction

The DoD OIG selects oversight projects on both an annual and an out-of-cycle basis. This Oversight Plan is the outcome of our annual process. It describes the audits and evaluations we intend to conduct in FY 2024, and takes into account prior oversight work, statutory requirements, DoD strategy and priorities, resource availability, and the DoD's management and performance challenges. The plan promotes transparency by informing our oversight community partners, the DoD, Congress, and the public about our ongoing and planned audits and evaluations. It helps us and our stakeholders identify opportunities for collaboration and deconfliction, and fosters awareness of our work.

In addition to the annual planning process reflected in this Oversight Plan, we have an out-of-cycle process that enables us to respond to emerging requirements, including stakeholder requests, DoD Hotline complaints, and new statutory requirements. Combined, these processes help us effectively and efficiently evaluate oversight coverage and demands.

For high-priority topics requiring extensive oversight, we may develop stand-alone oversight plans in addition to this annual plan. For example, in collaboration with the OIGs for the Department of State (State) and the U.S. Agency for International Development (USAID), we issued the Joint Strategic Oversight Plan – Operation Atlantic Resolve (JSOP-OAR) and the Comprehensive Oversight Plan for Overseas Contingency Operations, which includes the Joint Strategic Oversight Plans for Operation Inherent Resolve and Operation Enduring Sentinel. These joint annual plans, which are also available on our public website at <https://www.dodig.mil>, describe the collective oversight of U.S. activities in support of these overseas contingency operations.

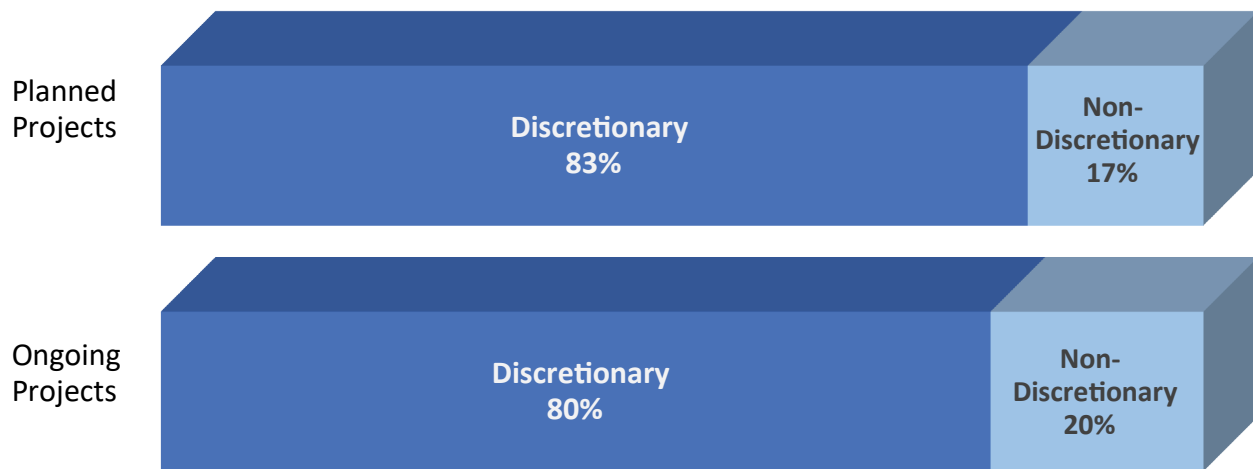
This Oversight Plan has three sections: plan overview, IG oversight focus areas, and planned and ongoing projects. In the overview, we discuss the overall content and distribution of our audits and evaluations planned for FY 2024. Then we discuss three IG-established focus areas that call for a more deliberate, comprehensive oversight approach, due to their immediate and continuing significance to DoD operations: Ukraine, the U.S. Indo-Pacific Command (USINDOPACOM), and DoD financial statement auditability. Finally, we list the DoD OIG's planned and ongoing projects by Top DoD Management and Performance Challenge (TMPC) and other statutory requirements. The projects are listed in alphabetical order and include the title and objective.

# Overview of FY 2024 Oversight Plan

The FY 2024 Oversight Plan identifies 83 potential projects—54 audits and 29 evaluations—and describes 93 ongoing projects which we began in prior fiscal years. We present an overview of our planned and ongoing work through three frames of reference: discretionary versus non-discretionary projects; FY 2024 TMPC topics; and geographic Combatant Commands (CCMDs).

Of our planned and ongoing projects, 49 are non-discretionary because they are required by statute. The remaining projects are discretionary and, therefore, dependent on available personnel and resources. Figure 1 depicts the distribution of discretionary and non-discretionary projects.

Figure 1. Distribution of Planned and Ongoing Projects



Source: The DoD OIG.

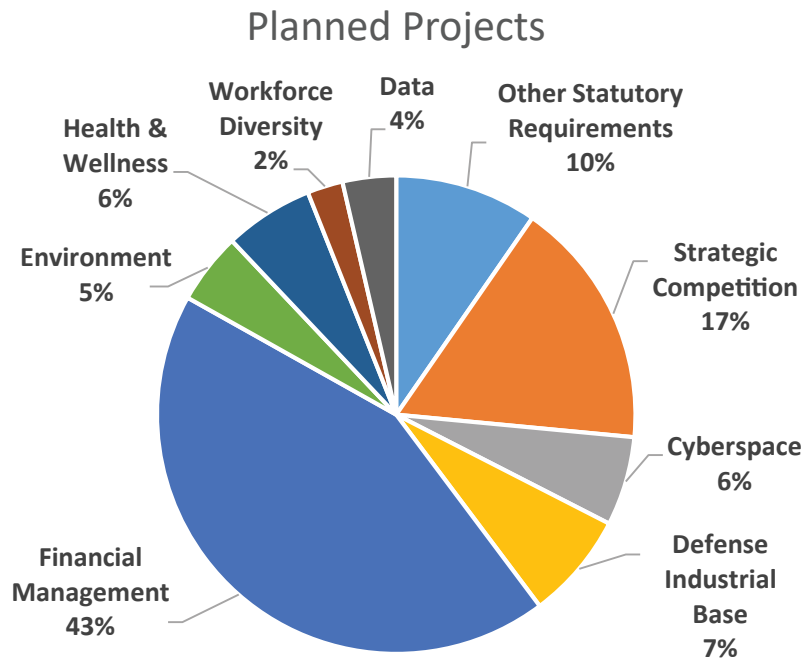
The 83 planned oversight projects align either to one of the FY 2024 TMPC or statutory requirements not aligned with TMPC:

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



Figures 2 and 3 depict the distribution of projects.

Figure 2. FY 2024 Planned Oversight Projects



Source: The DoD OIG.

Figure 3. Oversight Projects Initiated in Prior Fiscal Years

Source: The DoD OIG.

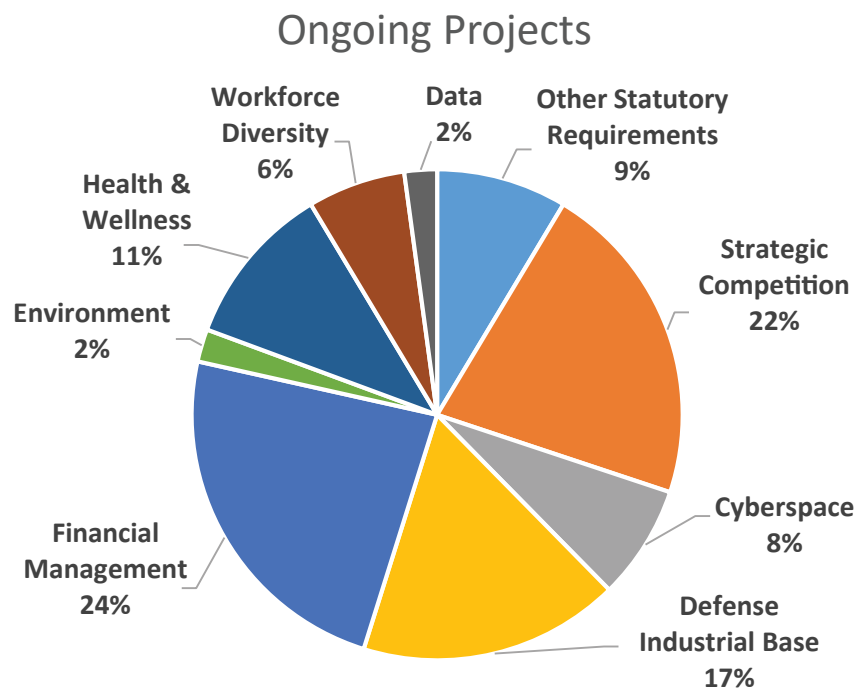
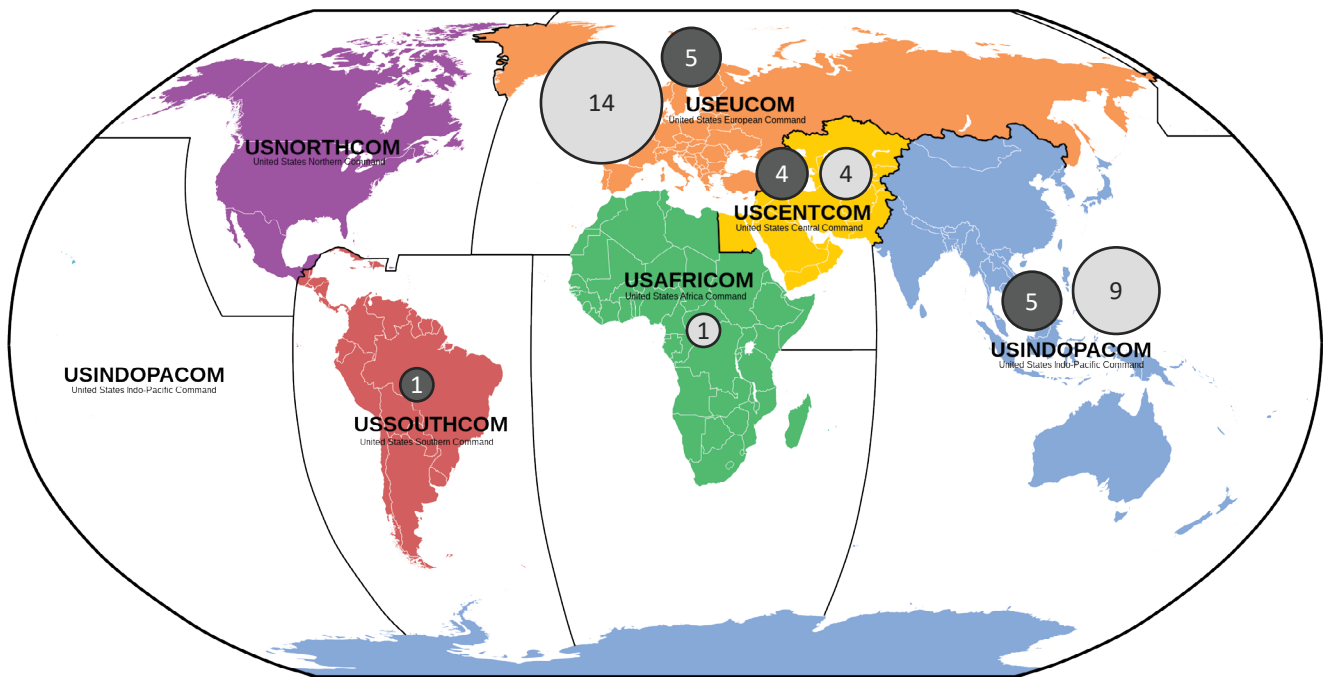


Figure 4 depicts the distribution of planned projects by geographic CCMD. While the DoD OIG is prioritizing oversight of DoD activities in support of Ukraine and in the USINDOPACOM area of responsibility (see “DoD OIG Focus Areas”), DoD OIG oversight efforts continue in other areas of responsibility as well. Please note that the depiction only indicates geographic CCMD-specific projects, and not general projects that cover all CCMDs or the DoD more broadly.

Figure 4. Figure 4. Planned (dark circles) and Ongoing Projects (light circles) by Geographic Combatant Commands



Source: The DoD OIG.



Airmen and civilians prepare to load satellites onto a C-5 Galaxy aircraft at Ramstein Air Base, Germany, November 16, 2023. Source: U.S. Air Force.

# DoD OIG Focus Areas

The DoD OIG's oversight mandate covers the full scope of DoD programs and activities. As the DoD has broad and diverse programs and operations worldwide, the DoD OIG's oversight responsibilities are also broad and diverse. Based on assessments of both emerging and enduring issues, we have identified three overarching oversight focus areas for FY 2024: Ukraine security assistance, USINDOPACOM, and DoD financial statement auditability.

## UKRAINE SECURITY ASSISTANCE

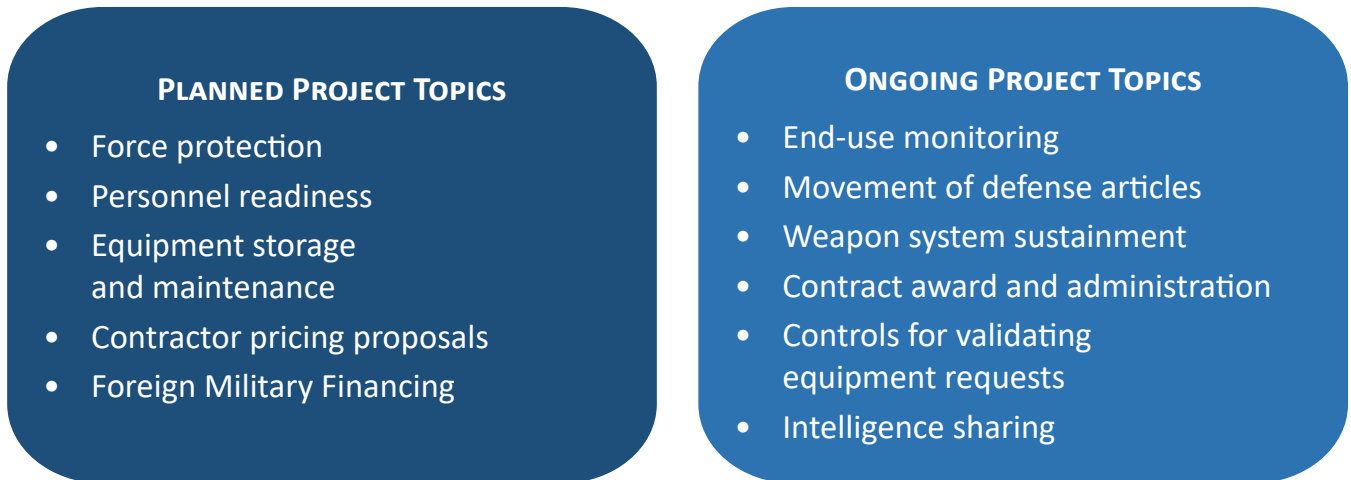
As the Department increased its support for Ukraine following Russia's full-scale invasion in February 2022, the DoD OIG has been increased its oversight of those activities. In June 2022, OIG personnel from the DoD, State, and USAID began meeting regularly to coordinate Ukraine response oversight activities. This coordination led to the development of the first Joint Strategic Oversight Plan for Ukraine Response (JSOP-Ukraine). JSOP-Ukraine describes the three OIGs' and partner agencies' oversight of U.S. activities related to the Ukraine response, and supports the DoD OIG's comprehensive approach and focus on oversight of U.S. security assistance to Ukraine.

In September 2023 the Chair of the Council of the Inspectors General for Integrity and Efficiency designated the DoD IG the Lead IG for Operation Atlantic Resolve pursuant to section 419, title 5, United States Code. The Lead IG designation expanded the DoD OIG's responsibilities concerning coordination of oversight and reporting on U.S. support to Ukraine and resulted in the development of the FY 2024 JSOP-OAR. The JSOP-OAR describes the Lead IG and partner agencies' oversight of U.S. Government activities in support of the ongoing OAR mission, including activities related to Ukraine. The JSOP-OAR differs from the DoD OIG Oversight Plan in that it includes other agencies' oversight projects that are coordinated through the Lead IG model. This Oversight Plan provides a complete overview of DoD OIG planned oversight, including DoD OIG-led Ukraine projects.

In FY 2024, we will continue to prioritize our comprehensive oversight of all aspects of U.S. security assistance to Ukraine in collaboration with our Lead IG and other oversight partners.

Figure 5 highlights our Ukraine security assistance focus areas for FY 2024.

Figure 5. Oversight Focus Areas: Ukraine Security Assistance

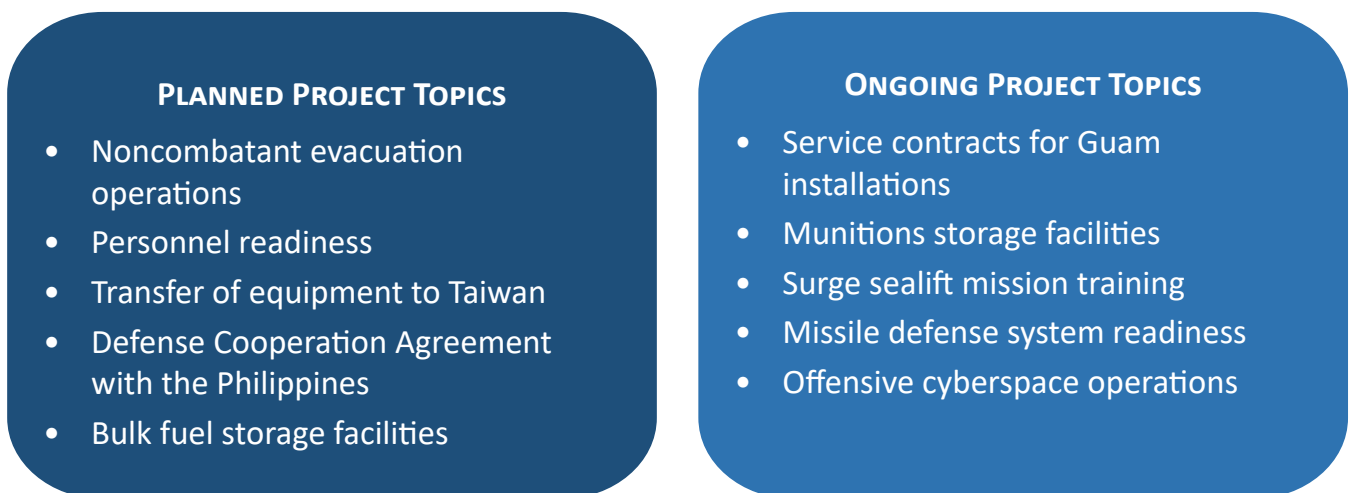


Source: DoD OIG planned and ongoing oversight projects.

## U.S. INDO-PACIFIC COMMAND

The 2022 U.S. National Security Strategy states that the Indo-Pacific “will be the epicenter of 21st century geopolitics.” The People’s Republic of China (PRC) is taking increasingly coercive actions to reshape the Indo-Pacific region in its favor, supported by a rapidly modernizing People’s Liberation Army that is executing the largest military buildup since World War II.<sup>1</sup> Additionally, the PRC has participated in combined military exercises with Russia close to sovereign U.S. airspace and territorial seas around Alaska and Guam. With more members of the U.S. military based in the USINDOPACOM area of responsibility than in any other region outside the United States, oversight of USINDOPACOM programs and activities is critically important to the DoD and its personnel.<sup>2</sup> Figure 6 highlights our USINDOPACOM-related focus areas for FY 2024.

Figure 6. Oversight Focus Areas: U.S. Indo-Pacific Command



Source: DoD OIG planned and ongoing oversight projects.

<sup>1</sup> U.S. Indo-Pacific Command Posture, April 18, 2023.

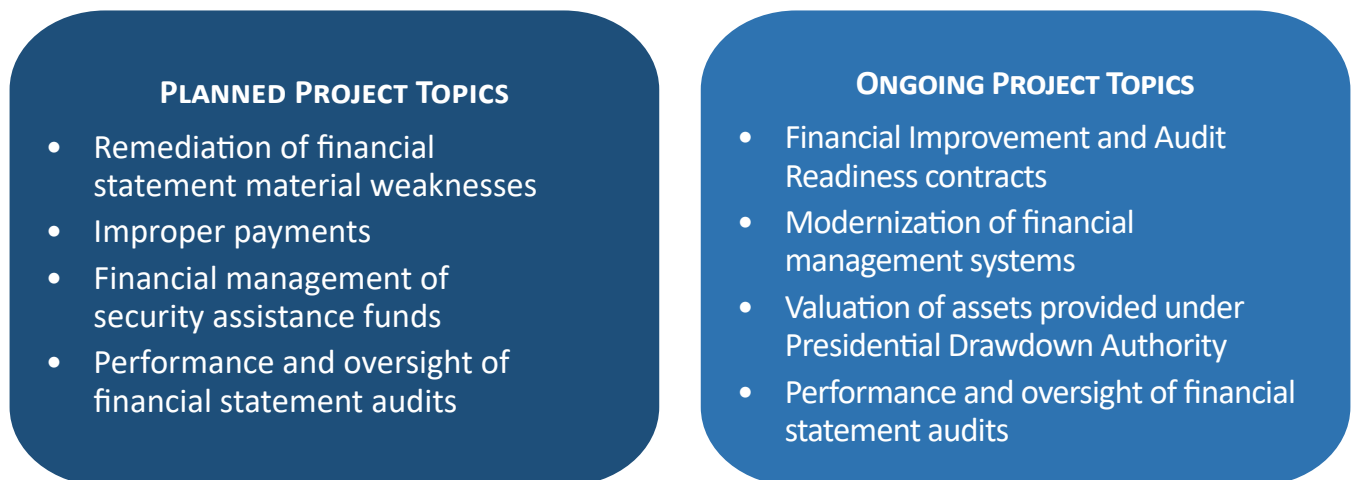
<sup>2</sup> Indo-Pacific Strategy of the United States, February 2022.

In FY 2024, our audits and evaluations will include projects related to DoD personnel safety within the USINDOPACOM area of responsibility, fuel storage facilities on USINDOPACOM installations, and the provision of security assistance to Taiwan.

## DoD Financial Statement Auditability

The DoD is the largest Federal agency, and the only large Federal agency that has never achieved an unmodified (clean) audit opinion on its financial statements. A clean audit opinion would attest that the DoD's financial statements are presented fairly and consistently with accounting principles. Because of the size of the DoD's budget (over \$815 billion in FY 2023), the DoD OIG's financial statement audits are critically important for bolstering accountability, improving DoD operations, and maintaining the public's trust.<sup>3</sup> For FY 2023, the DoD OIG issued a disclaimer of opinion on the agency-wide financial statements, meaning that we were unable to audit the balances presented on the DoD's financial statements. The DoD continues to address prior year audit findings of material weaknesses and make progress toward obtaining clean opinions on its reporting entities' financial statements. Figure 7 highlights our financial statement auditability focus areas for FY 2024.

Figure 7. Oversight Focus Areas: Financial Statement Auditability



Source: DoD OIG planned and ongoing oversight projects.

Based on the results of the financial statement audits, the DoD OIG began conducting performance audits related to specific problems identified. The DoD OIG's ongoing audits examine the Department's noncompliant information systems; efficiencies of system and organization control reports and complementary user entity controls; and the Joint Strike Fighter program. In FY 2024, we will continue conducting oversight work that addresses the DoD's progress toward a more effective and efficient financial management environment, which will provide the DoD and its Components with reliable data for decision-making and enhance the DoD's ability to prepare accurate financial statements.

<sup>3</sup> DoD News, "Biden Signs National Defense Authorization Act Into Law," December 23, 2022, <https://www.defense.gov/News/News-Stories/Article/Article/3252968/biden-signs-national-defense-authorization-act-into-law/>



Army M2 Bradley Fighting vehicles parade through the streets of Vilnius, Lithuania, November 25, 2023. Source: U.S. Army.

# FY 2024 Planned and Ongoing Oversight Work

The following summaries describe the DoD OIG's FY 2024 planned oversight activities, as well as our ongoing work, organized by management and performance challenge and listed alphabetically by project title. Non-discretionary oversight projects are denoted with shaded text boxes.

## CHALLENGE I: BUILDING ENDURING ADVANTAGES FOR STRATEGIC COMPETITION

Our oversight work related to Building Enduring Advantages for Strategic Competition comprises 14 planned and 20 ongoing projects, and includes the following topics:

- Strategic systems – nuclear, hypersonic, and radar
- End-use monitoring of defense articles
- Security assistance in support of Ukraine and throughout the U.S. Indo-Pacific Command
- Storage, maintenance, and readiness of weapons and munitions

### PLANNED OVERSIGHT PROJECTS

#### *Audit of Noncombatant Evacuation Operation Plans in the U.S. Indo-Pacific Command*

The objective of this project is to determine whether DoD officials prepared, maintained, and exercised noncombatant evacuation operation plans in the U.S. Indo-Pacific Command in accordance with Federal law and DoD policies.

#### *Audit of the DoD's End-Use Monitoring of Equipment Provided to the Kingdom of Saudi Arabia*

The objective of this project is to determine whether the DoD is conducting end-use monitoring of equipment provided to the Kingdom of Saudi Arabia in accordance with DoD policy.

#### *Audit of the U.S. Southern Command Counter Drug Program*

The objective of this project is to determine whether U.S. Southern Command counter narcotics operations effectively detect and monitor aircraft or vessels engaged in illicit drug trafficking in support of the National Drug Control Strategy and whether the U.S. Southern Command effectively shares monitoring information with U.S. interagency partners and partner nations to aid in the interdiction of illicit drugs.

#### *Audit of U.S. European Command Force Protection Measures*

The objective of this project is to determine whether U.S. European Command force protection measures effectively protect U.S. personnel and equipment within the U.S. European Command.



## ***DoD and National Reconnaissance Office Joint Evaluation of Space Defense***

The objective of this project is classified.

## ***Evaluation of a Classified Sensitive Activities Program #1***

The objective of this project is to determine the effectiveness of continuity of operations policies, planning, and procedures for special access programs across the DoD and the Services.

## ***Evaluation of a Classified Sensitive Activities Program #2***

The objective of this project is to determine the effectiveness of DoD policies and procedures for sensitive industrial relationships.

## ***Evaluation of DoD Intelligence Support, Communication, and Information Sharing for Adversary Hypersonic Weapon Systems***

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

## ***Evaluation of the DoD's Implementation of the Civilian Harm Mitigation and Response Action Plan***

The objective of this project is to determine whether DoD Components effectively implemented the DoD Civilian Harm Mitigation and Response Action Plan.

## ***Evaluation of the DoD Language, Regional Expertise, and Culture Program***

The objective of this project is to determine whether the DoD Language, Regional Expertise, and Culture Program effectively and efficiently prepares U.S. advisor teams to conduct security force assistance in the U.S. Indo-Pacific Command and the U.S. European Command.

## ***Evaluation of the DoD's Enhanced Defense Cooperation Agreement with the Philippines***

The objective of this project is to determine whether the DoD is effectively meeting U.S. requirements in support of the Enhanced Defense Cooperation Agreement between the U.S. Government and the Government of the Republic of the Philippines.

## ***Evaluation of the U.S. European Command's Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland***

The objective of this project is to determine whether the Army is able to maintain and account for Army pre-positioned stocks of military equipment at the new Long-Term Equipment and Storage and Maintenance Complex in Powidz, Poland.

### ***Evaluation of the U.S. Indo-Pacific Command's Ability to Account for and Track Presidential Drawdown Material Provided to Taiwan***

The objective of this project is to determine whether the DoD effectively and efficiently accounted for and tracked Presidential Drawdown equipment provided to Taiwan.

### ***Follow-up Audit of the Counter-Islamic State of Iraq and Syria Train and Equip Fund***

The objective of this project is to determine whether the DoD's response to the recommendations in Report No. DODIG-2020-061, "Audit of the DoD's Accountability of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Syria," February 13, 2020, improved the accountability and safeguarding of equipment provided to Iraqi Security and Vetted Syrian Opposition forces through the Counter-Islamic State of Iraq and Syria Train and Equip Fund.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of Base Operations Support Services Contracts for Guam DoD Installations***

The objective of this project is to determine whether the DoD's administration and oversight of Joint Region Marianas Guam Base Operations and Support Services contracts were designed to support the planned expansion of DoD installations on Guam and performed in accordance with Federal regulations and DoD policies.

### ***Audit of Munitions Storage Facilities in the U.S. Central Command***

The objective of this project is to determine whether the DoD stored and secured munitions in U.S. Central Command storage facilities in accordance with DoD and Service policies for safety and security.

### ***Audit of Munitions Storage Facilities in the U.S. Indo-Pacific Command***

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

### ***Audit of the DoD's Efforts to Build Partner Capacity in the U.S. Indo-Pacific Command***

The objective of this project is to determine whether the DoD established program objectives, met performance metrics, and developed an assessment framework for effective execution and reporting of building partner capacity activities within the U.S. Indo-Pacific Command in accordance with Federal laws and DoD policies.

### ***Evaluation of Air Force Efforts to Sustain the Minuteman III Intercontinental Ballistic Missile***

The objective of this project is to determine whether the Air Force's life extension programs for the Minuteman III Intercontinental Ballistic Missile (ICBM) are on time and will ensure the system is capable, reliable, and available to meet mission requirements until full deployment of its replacement, the Sentinel ICBM.

### ***Evaluation of Army and Navy Program Offices' Ability to Meet Weapon System Milestones***

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

### ***Evaluation of Combatant Command Military Deception Planning***

The objective of this project is to determine whether the combatant commands effectively conducted military deception operational planning in accordance with DoD policy.

### ***Evaluation of Contested Mobility Requirements and Training for Personnel Supporting the DoD's Surge Sealift Mission in the U.S. Indo-Pacific Command***

The objective of this project is to determine whether the DoD effectively provided contested mobility requirements and training for personnel supporting DoD's surge sealift mission in the U.S. Indo-Pacific Command.

### ***Evaluation of DoD Efforts to Mitigate Foreign Influence when Foreign Investors Acquire Land Near Critical U.S. Military Facilities, Systems, and Technologies***

The objective of this evaluation is to determine the extent to which the DoD has developed plans, processes, and procedures to mitigate foreign influence when foreign investors acquire land or property in close proximity to U.S. Military facilities.

### ***Evaluation of Security Assistance Group-Ukraine's Role in Coordinating the Movement of Defense Articles to Ukraine***

The objective of this project is to determine the effectiveness and efficiency of Security Assistance Group-Ukraine's management, tracking, and coordination of the movement of U.S. defense articles throughout the U.S. European Command area of responsibility.

### ***Evaluation of Sustaining Engineering Actions for the Air Force's Upgraded Early Warning Radar System***

The objective of this project is to determine whether the Air Force implemented sustaining engineering actions to ensure that the Upgraded Early Warning Radar system is capable, reliable, and available to meet mission requirements while managing risks.

### ***Evaluation of the Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States***

The objective of this project is to determine whether DoD Components effectively implemented policies and procedures to account for Ukraine-bound defense articles from their points of origin to sea ports of embarkation within the continental United States.

### ***Evaluation of the Alaska Radar System***

The objective of this project is to determine whether the Alaska Radar System detected and tracked current and emerging long-range air threats in the Alaska Arctic region and in support of U.S. Northern Command guidance and requirements.

### ***Evaluation of the Army-Navy Ballistic Missile Defense System in the U.S. Indo-Pacific Command***

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

### ***Evaluation of the Assessment, Monitoring, and Evaluation of Global Health Engagement Activities in the U.S. Indo-Pacific Command, the U.S. European Command, and the U.S. Africa Command***

The objective of this project is to determine whether the DoD assessed, monitored, and evaluated global health engagement activities in the U.S. Indo-Pacific Command, the U.S. European Command, and the U.S. Africa Command, as required by DoD Security Cooperation and Global Health Engagement policies.

### ***Evaluation of the DoD's Replenishment and Management of 155mm High Explosive Ammunition***

The objective of this project is to determine whether the DoD developed a coordinated plan to meet total munition requirements for 155mm high explosive ammunition and an effective strategy to balance requirements for war reserve, training, operations, and testing.

### ***Evaluation of the DoD's Routine and Enhanced End-Use Monitoring of Equipment Provided to Ukraine***

The objective of this project is to determine whether the DoD conducted routine and enhanced end-use monitoring of equipment provided to Ukraine in accordance with DoD policy.

### ***Evaluation of the Nuclear Certification of the B61-12 Nuclear Bomb***

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

### ***Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces***

The objective of this project is to determine whether the DoD developed and implemented sustainment strategies in support of the Phased Array Tracking Radar to Intercept on Target (PATRIOT) air defense systems transferred to the Ukrainian Armed Forces.

### ***Evaluation of the DoD's Sustainment Plan for Bradley, Stryker, and Abrams Armored Weapon Systems Transferred to the Ukrainian Armed Forces***

The objective of this project is to determine whether the DoD developed and implemented sustainment plans to support Bradley, Stryker, and Abrams armored weapon systems transferred to the Ukrainian Armed Forces.

## **CHALLENGE 2: STRENGTHENING DoD CYBERSPACE OPERATIONS AND SECURING SYSTEMS, NETWORKS, AND DATA**

Our oversight work related to Strengthening DoD Cyberspace Operations and Securing Systems, Networks, and Data comprises five planned and seven ongoing projects, and includes the following topics:

- Hardware and software modernization
- Policies and controls for protecting the DoD Information Network
- Security of classified mobile devices

[Note: Non-discretionary projects are denoted with shaded text boxes.]

### **PLANNED OVERSIGHT PROJECTS**

#### ***Audit of the Defense Industrial Base Cybersecurity Assessment Center's Review of Contractor Cybersecurity***

The objective of this project is to determine whether the Defense Industrial Base Cybersecurity Assessment Center's reviews of contractor cybersecurity are effective in ensuring compliance with Federal and DoD requirements for protecting DoD information.

#### ***Audit of the DoD's Implementation of Development, Security, and Operations Engineering Practices to Develop or Acquire Software***

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

#### ***Audit of the DoD's Implementation of the Comply-to-Connect Program***

The objective of this project is to determine whether the DoD is effectively maintaining accurate hardware and software inventories that are connected to the DoD Information Network in accordance with Federal law, DoD guidance, and the DoD's Comply-to-Connect Program requirements.

### ***Audit of the DoD's Implementation of the Mission Partner Environment Framework***

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

### ***FY 2024 Review of DoD Compliance with the Federal Information Security Modernization Act of 2014***

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

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of Cybersecurity of DoD Classified Mobile Devices***

The objective of this project is to determine whether DoD Components implemented controls to secure, protect, and use classified mobile devices.

### ***Audit of the DoD's Development and Implementation of the Digital Modernization Strategy***

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

### ***Audit of the DoD's Implementation of Secure 5G and Future Generation Wireless Communications Technologies***

The objective of this project is to determine whether the DoD effectively implemented secure fifth-generation (5G) and future generation wireless communications technologies in accordance with Federal and DoD policies.

### ***Audit of the DoD's Implementation of the Cybersecurity Information Sharing Act of 2015***

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

### ***Audit of the Management and Oversight of DoD Vulnerability and Mitigation Programs for Protecting the DoD Information Network***

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

## ***Audit of the Planning and Execution of U.S. Indo-Pacific Command Offensive Cyberspace Operations***

The objective of this project is to determine whether the U.S. Indo-Pacific Command and the U.S. Cyber Command planned and executed offensive cyberspace operations in support of the U.S. Indo-Pacific Command's operational plans.

## ***DoD and Department of Homeland Security Joint Audit of the Coast Guard's Implementation of Cybersecurity Controls for DoD Information Network Systems***

The objective of this project is to determine whether the Coast Guard implemented security controls to protect Coast Guard-operated DoD Information Network systems in accordance with DoD cybersecurity requirements.

## **CHALLENGE 3: MAINTAINING SUPERIORITY THROUGH A RESILIENT AND MODERN DEFENSE INDUSTRIAL BASE**

Our oversight work related to Maintaining Superiority Through a Resilient and Modern Defense Industrial Base comprises 6 planned and 16 ongoing projects, and includes the following topics:

- Contract management
- Weapon system development, repair, and sustainment
- Controls for defective spare parts and restitution

[Note: Non-discretionary projects are denoted with shaded text boxes.]

## **PLANNED OVERSIGHT PROJECTS**

### ***Audit of DoD Data License Rights in Weapon System Contracts***

The objective of this project is to determine whether DoD officials incorporated data license rights into weapon system contract requirements in accordance with Federal and DoD policies.

### ***Audit of DoD Management of Select Acquisition Programs***

The objective of this project is to determine whether DoD officials managed select acquisition programs to meet cost, schedule, and operational capability requirements.

### ***Audit of Navy Defective Parts and Contractor Restitution***

The objective of this project is to determine whether the Navy developed effective controls and procedures to remove defective spare parts provided by contractors from the DoD supply chain and to obtain restitution from contractors that provide defective spare parts.

### ***Audit of Navy Zero-Demand Items***

The objective of this project is to determine whether the Navy effectively and efficiently managed and disposed of items in inventory that no longer support valid requirements.

### ***Audit of the DoD Government Travel Charge Card Program***

The objective of this project is to determine whether DoD officials effectively implemented policies, procedures, and systems to identify and take appropriate corrective actions for Government Travel Charge Card misuse, abuse, or fraud.

### ***Evaluation of the Navy's Modernization of the Sealift Fleet***

The objective of this project is to determine whether the Navy effectively sustained and modernized the sealift fleet to meet DoD requirements.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of Air Force Defective Parts and Contractor Restitution***

The objective of this project is to determine whether the Air Force developed effective controls and procedures to identify and remove defective spare parts provided by contractors from the supply chain and to obtain restitution from the contractor that provided defective spare parts.

### ***Audit of Army Oversight of the DoD Language Interpretation and Translation Enterprise II Contract***

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

### ***Audit of C-17 Spare Part Pricing***

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

### ***Audit of DoD Afghanistan Contingency Contracts Closeout***

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

### ***Audit of DoD Compliance with the Buy American Act for Light-Emitting Diode (LED) Lighting Improvement Projects***

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

### ***Audit of DoD Maintenance Operations for Military Equipment Provided to Ukraine***

The objective of this project is to determine whether the DoD provided maintenance support and spare parts forecasting for weapon systems and equipment provided to Ukraine.



### ***Audit of DoD Management of Hazardous Waste Disposals***

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

### ***Audit of DoD Use of Government Purchase Cards in Response to the COVID-19 Pandemic***

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

### ***Audit of Remote Maintenance and Distribution Cell – Ukraine Restructuring Contract***

The objective of this project is to determine whether Army contracting personnel awarded and monitored the U.S. Army Tank - Automotive and Armaments Command contract for the maintenance of equipment provided to Ukraine in accordance with Federal and DoD policies.

### ***Audit of Repair Pricing for the F/A-18 Hornet Radar Systems***

The objective of this project is to determine whether the Department of the Navy obtained fair and reasonable pricing for the repair of the Airborne Fire Control Radar Systems on the F/A-18 Hornet.

### ***Audit of the DoD's Controls for Validating and Responding to Ukraine's Requests for Support***

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

### ***Audit of the DoD's Implementation of Software Assurance Countermeasures Throughout the Weapon System Acquisition Life Cycle***

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

### ***Audit of the U.S. Army Corps of Engineers' Management of Army Military Construction Projects***

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

### ***Evaluation of DoD Financial Responsibility Reviews on Prospective DoD Contractors***

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

### ***Evaluation of Logistics Nodes' Support of Overseas Contingency Operations in the U.S. Central Command and the U.S. Indo-Pacific Command***

The objective of this project is to determine whether the U.S. Central Command and the U.S. Indo-Pacific Command maintained the capability to rapidly scale, stock, staff, and deploy logistics nodes in response to or in support of current and future operations.

### ***Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations***

The objective of this project is to determine whether, in support of Ukraine, the U.S. European Command and U.S. Army Europe and Africa implemented security and accountability controls during the planning and execution of ground transportation of equipment from European ports to transfer and storage locations.

## **CHALLENGE 4: IMPROVING DoD FINANCIAL MANAGEMENT AND BUDGETING**

Our oversight work related to Improving DoD Financial Management and Budgeting comprises 36 planned and 22 ongoing projects, and includes the following topics:

- Financial statement audit and oversight of DoD reporting entities
- Financial management of security assistance funds
- Modernization of financial management systems
- Quality control reviews
- Remediation of financial statement material weaknesses

[Note: Non-discretionary projects are denoted with shaded text boxes.]

### **PLANNED OVERSIGHT PROJECTS**

#### ***Attestation of the Agreed-Upon Procedures for Reviewing the FY 2024 Civilian Payroll Withholding***

The objective of this project is to assist the Office of Personnel Management in determining whether retirement, health benefits, and life insurance withholdings and contributions as well as enrollment information submitted through the Semiannual Headcount Report by the Defense Finance and Accounting Service for FY 2024 were reasonable.

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

The objective of this project is to determine whether the DoD's systems, policies, and corrective action plans are effective in remediating the financial statement material weakness related to its reporting of Government Property in Possession of Contractors.

### ***Audit of the Defense Health Agency's Continuous Monitoring Efforts for TRICARE Payments***

The objective of this project is to determine whether the Defense Health Agency effectively performs continuous monitoring of TRICARE payments.

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

The objective of this project is to determine whether, in FY 2024, the DoD complied with the Payment Integrity Information Act of 2019.

### ***DoD and Department of State Joint Audit of U.S. Assistance Provided to Ukraine Through the Foreign Military Financing Program***

The objective of this project is to determine whether the DoD and the Department of State, as part of U.S. efforts to provide security assistance to Ukraine, implemented the Foreign Military Financing program in accordance with Federal and DoD policies.

### ***Evaluation of DoD Contracting Officer Actions Related to Contractor Pricing Proposals for Ukraine Security Assistance***

The objective of this project is to determine whether DoD contracting officers complied with Federal, DoD, and Component policies in response to Defense Contract Audit Agency audit findings on pricing proposals related to Ukraine Security Assistance.

### ***Evaluation of the Defense Contract Audit Agency's Contract Audits of Special Access Programs***

The objective of this project is to determine the effectiveness of the Defense Contract Audit Agency Field Detachment's use of personnel and facilities to support special access program contract audits.

## **PLANNED FINANCIAL STATEMENT OVERSIGHT PROJECTS**

### ***Audit of the FY 2024 DoD Agency-Wide Financial Statements***

The objective of this project is to determine whether the DoD Agency-Wide Basic Financial Statements as of and for the fiscal years ending September 30, 2024, and September 30, 2023, taken as a whole, are presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States. We will also determine whether these principles are consistently applied.

### ***Oversight of the FY 2024 Financial Statements for DoD Required Reporting Entities***

The objective of these projects is to provide contract oversight of the independent public accounting firms' (IPA) financial statement audits of the DoD required reporting entities for the fiscal years ending September 30, 2024, and September 30, 2023, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2024 financial statements and related notes for the DoD required reporting entities are presented fairly and in conformity with accounting principles generally accepted in the United States. The DoD required reporting entities are: Department of the Air Force General Fund, Department of the Air Force Working Capital Fund, Department of the Army General Fund, Department of the Army Working Capital Fund, Department of the Navy General Fund, Department of the Navy Working Capital Fund, Military Retirement Fund, U.S. Army Corps of Engineers Civil Works Program, and U.S. Marine Corps General Fund.

### ***Oversight of the FY 2024 Financial Statements for Other DoD Material Reporting Entities***

The objective of these projects is to provide contract oversight of the IPAs' financial statement audits of other DoD material reporting entities for the fiscal years ending September 30, 2024, and September 30, 2023, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2024 financial statements and related notes for the other DoD material reporting entities are presented fairly and in conformity with accounting principles generally accepted in the United States. Other DoD reporting entities include: Defense Health Agency Contract Resource Management, Defense Health Program General Fund, Defense Information Systems Agency General Fund, Defense Information Systems Agency Working Capital Fund, Defense Logistics Agency General Fund, Defense Logistics Agency Transaction Fund, Defense Logistics Agency Working Capital Fund, Defense Security Cooperation Agency Security Assistance Accounts, DoD Medicare-Eligible Retiree Health Care Fund, U.S. Army Corps of Engineers Sub-Allotted Fund, and U.S. Transportation Command Working Capital Fund.

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

The objective of these projects is to provide contract oversight of the IPAs' attestation examinations and determine whether the IPAs complied with applicable attestation standards. The objective of the IPAs' attestation examination is to issue an opinion on the description of the system or processes and support services, and the suitability of the design and operating effectiveness of the controls to achieve the stated objectives in the system description. DoD systems and processes receiving a Statement on Standards for Attestation Engagements No. 18, Examination include: Army's System Supporting the Delivery of Munitions Inventory Management Services, Defense Agencies Initiative System, Defense Automatic Addressing System, Defense Enterprise Accounting and Management System, Defense Property Accountability System, General Fund Enterprise Business System, Government-Furnished Property System, and Wide Area Workflow.

## ONGOING OVERSIGHT PROJECTS

### *Audit of DoD Oversight of Cost-Plus-Award-Fee Contracts*

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

### *Audit of DoD Senior Officials Public Financial Disclosures*

The objective of this project is to determine whether public financial disclosure reports of senior DoD officials were submitted and reviewed in a timely manner and to determine whether actions taken by Designated Agency Ethics Officials on disclosures containing prohibited sources were in accordance with Federal regulations and DoD policies.

### *Audit of Financial Improvement and Audit Remediation Contracts for DoD Components and Agencies*

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

### *Audit of Naval Facilities Engineering Command Military Construction Project*

The objective of this project is to determine the causes of delays and cost overruns for Naval Facilities Engineering Command military construction projects and whether DoD officials are effectively mitigating future schedule delays and cost increases.

### *Audit of the DoD Award and Administration of Noncompetitively Awarded Contracts in Support of Ukraine*

The objective of this project is to determine whether, in support of the Ukraine response, DoD contracting officials properly awarded and administered noncompetitively awarded contracts in accordance with Federal regulations and DoD guidance.

### *Audit of the DoD's Execution of Funds Provided for Assistance to Ukraine*

The objective of this project is to determine whether the DoD executed funds appropriated for Ukraine assistance in accordance with Federal laws and DoD policies.

### *Audit of the DoD's FY 2023 Compliance with Payment Integrity Information Act Requirements*

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

### ***Audit of the DoD's Plans to Address Long-standing Issues with Outdated Financial Management Systems***

The objective of this project is to determine the completeness and accuracy of the DoD listing of systems that are relevant to internal controls over financial reporting and assess the DoD's plans to replace non-compliant financial management systems with systems that meet the requirements of the Federal Financial Management Improvement Act of 1996.

### ***Audit of the Estimates Used in Valuing Assets Provided Under Presidential Drawdown Authority to Ukraine***

The objective of this project is to determine the impact of the March 2023 estimation change for valuing assets provided under Presidential Drawdown Authority and whether DoD Components effectively implemented policy when updating the value of items provided to Ukraine through the Presidential Drawdown process.

### ***Evaluation of Incurred Cost Audits Performed by Non-Federal Auditors***

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

## **ONGOING FINANCIAL STATEMENT OVERSIGHT PROJECTS**

### ***Oversight of the FY 2023 Financial Statements for DoD Required Reporting Entities***

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

### ***Oversight of the FY 2023 Financial Statements for Other DoD Material Reporting Entities***

The objective of these projects is to provide contract oversight of the IPAs' financial statement audits of other DoD material reporting entities for the fiscal years ending September 30, 2023, and September 30, 2022, and to determine whether the IPAs complied with applicable auditing standards. The IPAs' audit objective is to determine whether the FY 2023 financial statements and related notes for the other DoD material reporting entities are presented fairly and in conformity with accounting principles generally accepted in the United States. Other DoD reporting entities include: the Defense Information Systems Agency General Fund, Defense Information Systems Agency

Working Capital Fund, Defense Logistics Agency General Fund, Defense Logistics Agency Transaction Fund, Defense Logistics Agency Working Capital Fund, U.S. Army Corps of Engineers Sub-Allotted Fund, and Defense Security Cooperation Agency Security Assistance Accounts.

### ***Oversight of the Statement on Standards for Attestation Engagements No. 18, Examination of the Air Force Defense Enterprise Account and Management System***

The objective of this project is to provide contract oversight of the IPAs' attestation examinations and determine whether the IPAs complied with applicable attestation standards. The objective of the IPAs' attestation examination is to issue an opinion on the description of the system or processes and support services, and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description.

## **CHALLENGE 5: ADAPTING TO CLIMATE CHANGE AND ACCELERATING RESILIENCE**

Our oversight work related to Adapting to Climate Change and Accelerating Resilience comprises four planned and two ongoing projects, and includes the following topics:

- Preparedness for extreme weather events in the U.S. Central Command
- Fuel storage facilities in the U.S. Indo-Pacific Command

## **PLANNED OVERSIGHT PROJECTS**

### ***Audit of the Army's Management of Force Provider Modules in the U.S. Central Command***

The objective of this project is to determine whether the Army effectively managed the maintenance, storage, and accountability of force provider modules stored in the U.S. Central Command.

### ***Audit of the Defense Logistics Agency's Land-Based Bulk Fuel Storage Facilities in the U.S. Indo-Pacific Command***

The objective of this project is to determine whether land-based aviation and marine fuel storage facilities in the U.S. Indo-Pacific Command are maintained in accordance with DoD and location-specific requirements.

### ***Audit of the DoD's Plans to Mitigate the Short-Term Impact of Extreme Weather Events in the U.S. Central Command Area of Responsibility***

The objective of this project is to determine whether DoD installation commanders in the U.S. Central Command established emergency procedures for extreme weather events that adequately ensure continuity of operations and the health and safety of DoD personnel.

### ***Evaluation of the DoD’s Execution of Minor Maintenance for Military Housing***

The objective of this project is to determine whether the DoD achieved timely execution of minor maintenance for military housing in accordance with DoD maintenance priority system requirements.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of Climate Change Adaptation and Facility Resilience at Military Installations in California***

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

### ***Audit of Environmental Threats to Naval Dry Docks***

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

## **CHALLENGE 6: PROTECTING THE HEALTH AND WELLNESS OF SERVICE MEMBERS AND THEIR FAMILIES**

Our oversight work related to Protecting the Health and Wellness of Service Members and Their Families comprises 5 planned and 10 ongoing projects, and includes the following topics:

- Access to care and healthcare provider readiness
- Response to harassment and sexual assault
- Suicide prevention
- Access to and safety of military housing

[Note: Non-discretionary projects are denoted with shaded text boxes.]

## **PLANNED OVERSIGHT PROJECTS**

### ***Audit of the Defense Health Agency’s Controls over Access to Care at DoD Medical Treatment Facilities Outside the Continental United States***

The objective of this project is to determine the effectiveness of the Defense Health Agency’s controls for identifying and remediating shortfalls in meeting access to care standards for urgent and routine appointments at DoD medical treatment facilities outside the continental United States.

### ***Evaluation of DoD Efforts to Assign Medical Personnel to Locations Where They Can Maintain Wartime Readiness Skills and Core Competencies***

The objective of this project is to assess the effectiveness with which DoD Components are assigning, placing, and detailing wartime medical specialty personnel to locations where they can maintain their wartime medical readiness skills and core competencies.



### ***Evaluation of the DoD's use of Multidisciplinary Teams for Suicide Prevention and Post-vention at Command and Installation Levels***

The objective of this project is to determine whether commands and installations effectively use multi-disciplinary teams and approaches to inform ongoing suicide prevention efforts, prevent suicides, and capture the most accurate and complete data after a suspected suicide event (post-vention) to inform future policies, programs, and resource allocations.

### ***Evaluation of the DoD Military Working Dog Program***

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

### ***Evaluation of the DoD's Response to Sexual Harassment Complaints that Occurred Through Electronic Communications***

The objective of this project is to determine whether the Military Departments and DoD Components complied with DoD data collection, processing, and reporting requirements for complaints of sexual harassment that occurred through electronic communications.

## **ONGOING OVERSIGHT PROJECTS**

### ***Audit of DoD Health Care Personnel Shortages During the COVID-19 Pandemic***

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

### ***Audit of the Military Departments' Processing of COVID-19 Vaccination Exemptions and Disciplinary Actions for Active Duty Service Members***

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

### ***Audit of the DoD's Management of Dwell Time for Service Members in the Reserve Components***

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

### ***Evaluation of Medical Care Provided to SEAL Trainees***

The objective of this project is to determine the efficiency, effectiveness, and consistency of medical care provided to individuals undergoing Navy Sea, Air, and Land (SEAL) training.

### ***Evaluation of the DoD’s Health, Safety, and Environmental Hazard Identification and Remediation Oversight Reform in Military Housing***

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

### ***Evaluation of the Implementation of Sexual Assault Prevention and Response Policies and Practices for U.S. Troops Assigned to NATO Organizations***

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

### ***Evaluation of the Military Criminal Investigative Organizations’ Undercover Operations Programs***

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

### ***Evaluation of the Operation, Maintenance, Safety, and Oversight of the Navy’s Red Hill Bulk Fuel Storage Facility***

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

### ***Follow-up Audit of Screening and Access Controls for General Public Tenants Leasing Housing on Military Installations***

The objective of this project is to determine whether the Military Departments improved controls over the screening and access-related procedures for general public tenants in the Military Housing Privatization Initiative program, in response to Report No. DODIG-2019-061, “Audit of the DoD’s Implementation of Recommendations on Screening and Access Controls for General Public Tenants Leasing Housing on Military Installations.”

### ***Review of the DoD Education Activity’s Efforts to Report and Respond to Discriminatory Harassment at Schools***

The objective of this project is to determine whether the DoD Education Activity (DoDEA) effectively prevented incidents of discriminatory harassment at DoDEA schools in accordance with DoD policies and procedures.

## **CHALLENGE 7: RECRUITING AND RETAINING A DIVERSE WORKFORCE**

Our oversight work related to Recruiting and Retaining a Diverse Workforce comprises two planned and six ongoing projects, and includes the following topics:

- Development of DoD-funded STEM education programs
- Recruitment and retention of female pilots
- U.S. Navy recruitment and retention efforts

### **PLANNED OVERSIGHT PROJECTS**

#### ***Evaluation of Army Compliance with the Army’s Sexual Harassment and Assault Response and Prevention Program***

The objective of this project is to determine whether Army installations complied with Sexual Harassment and Assault Response and Prevention (SHARP) program policies in response to allegations of sexual harassment and sexual assault and whether the SHARP program aligns with DoD guidance.

#### ***Evaluation of U.S. Navy Recruiting and Retention***

The objective of this evaluation is to determine the effectiveness of U.S. Navy recruitment and retention programs.

### **ONGOING OVERSIGHT PROJECTS**

#### ***Audit of DoD-Funded Science, Technology, Engineering and Mathematics (STEM) Education Programs***

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

#### ***Audit of the Navy’s Accelerated Promotion Program Suspension***

The objective of this project is to determine whether employees hired at the Navy’s four public shipyards were affected by the suspension of the Accelerated Promotion Program in 2016 and, if so, the number of employees affected, the monetary impact to those employees, and whether they are entitled to additional compensation.

#### ***Evaluation of Air Force Recruitment and Retention of Female Pilots***

The objective of this project is to determine the effectiveness of the Air Force’s recruiting and retention efforts in increasing the number of female active-duty pilots.

### ***Evaluation of the DoD Senior Service Colleges' Responses to Allegations of Harassment***

The objective of this project is to determine whether the DoD's senior Service colleges responded to allegations of harassment in accordance with DoD policy.

### ***Review of the Army's Efforts to Prevent and Respond to Harassment of Soldiers***

The objective of this project is to determine whether the Army effectively prevented and responded to harassment of Soldiers, in accordance with Federal and DoD policies.

### ***Review of the Department of the Navy's Sexual Harassment Complaint Process***

The objective of this project is to determine whether the U.S. Navy and U.S. Marine Corps managed Department of the Navy sexual harassment programs in accordance with Federal and DoD guidance.

## **CHALLENGE 8: ACCELERATING THE TRANSFORMATION TO A DATA-CENTRIC ORGANIZATION**

Our oversight work related to Accelerating the Transformation to a Data-Centric Organization comprises three planned and two ongoing projects, and includes the following topics:

- Data control, accountability, and reliability
- Digital modernization

### **PLANNED OVERSIGHT PROJECTS**

#### ***Audit of Data Reliability in the DoD's Advana Repository***

The objective of this project is to determine whether the DoD can rely on the data in its Advancing Analytics (Advana) repository to make informed decisions on DoD operations and performance.

#### ***Evaluation of the DoD's Implementation of Joint All-Domain Command and Control Strategy***

The objective of this project is to determine whether the DoD developed and implemented standardized data interfaces, the physical data transport layer, and data security practices in support of the Joint All-Domain Command and Control strategy implementation plan.

#### ***Evaluation of Project Maven's Transition to the National Geospatial-Intelligence Agency***

The objective of this project is to determine whether the National Geospatial-Intelligence Agency (NGA) effectively and efficiently integrated Project Maven's artificial intelligence program into NGA's geospatial-intelligence operations.

## ONGOING OVERSIGHT PROJECTS

### *Audit of the Defense Digital Service Support of Programs and Operations*

The objective of this project is to determine whether the Defense Digital Service implemented digital programs and operations in accordance with the DoD Digital Modernization Strategy.

### *Evaluation of the DoD Military Information Support Operations Workforce*

The objective of this project is to determine whether the DoD and Services recruited, trained, and retained qualified military and civilian personnel for the military information support operations workforce.

## OTHER STATUTORY REQUIREMENTS

The Inspector General Act, section 408, title 5, United States Code, as amended, requires the DoD OIG to:

- conduct peer reviews of DoD audit agencies; and
- monitor and evaluate DoD auditors' adherence to audit and internal review principles, policies, and procedures.

The Single Audit Act, section 7504(a)(2), title 31, United States Code, as implemented by Federal regulations and DoD policy, requires us to assess the quality of selected audits performed by independent auditors.

Therefore, this section of our Oversight Plan highlights the work we plan to conduct as required by statute, which comprises eight planned and eight ongoing projects, and includes the following topics:

- External peer reviews
- Quality control reviews for single audits

These are non-discretionary projects that the DoD OIG is required to conduct, but do not distinctly align with a TMPC topic.

## PLANNED OVERSIGHT PROJECTS

### *External Peer Review of the Defense Commissary Agency Internal Review Office*

The objective of this project is to determine whether the quality control system for the Defense Commissary Agency Internal Review Office, for the 3-year period ended January 31, 2024, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### ***External Peer Review of the Defense Contract Management Agency Office of Internal Audit and Inspector General***

The objective of this project is to determine whether the quality control system for the Defense Contract Management Agency Office of Internal Audit and Inspector General, for the 3-year period ended May 31, 2024, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### ***External Peer Review of the Missile Defense Agency Internal Review Office***

The objective of this project is to determine whether the quality control system for the Missile Defense Agency Internal Review Office, for the 3-year period ended September 30, 2024, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### ***External Peer Review of the National Guard Bureau Internal Review Office***

The objective of this project is to determine whether the quality control system for the National Guard Bureau Internal Review Office, for the 3-year period ended February 28, 2024, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### ***Quality Control Review of the Single Audit of Carnegie Mellon University***

The objective of this project is to determine whether independent auditors performed the single audit of Carnegie Mellon University in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Quality Control Review of the Single Audit of CUBRC, Inc.***

The objective of this project is to determine whether independent auditors performed the single audit of CUBRC, Inc. in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Quality Control Review of the Single Audit of Logistics Management Institute and its Subsidiary***

The objective of this project is to determine whether independent auditors performed the single audit of Logistics Management Institute and its subsidiary in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Quality Control Review of the Single Audit of Massachusetts Institute of Technology***

The objective of this project is to determine whether independent auditors performed the single audit of Massachusetts Institute of Technology in accordance with generally accepted government auditing standards and Federal requirements for single audits.

## ONGOING OVERSIGHT PROJECTS

### *Evaluation of DoD Voting Assistance Programs for Calendar Year 2023*

The objective of this project is to report on the effectiveness and compliance of the Services' voting assistance programs based on 2023 annual reviews by the respective Service Inspectors General, in accordance with Federal law and DoD guidance.

### *External Peer Review of the Air Force Audit Agency Special Access Program Audits*

The objective of this project is to determine whether the quality control system for the Air Force Audit Agency Special Access Program audits, for the period ended December 31, 2022, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### *External Peer Review of the Army Audit Agency Special Access Program Audits*

The objective of this project is to determine whether the quality control system for the Army Audit Agency Special Access Program audits, for the period ended December 31, 2022, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### *External Peer Review of the Defense Information Systems Agency OIG Audit Organization*

The objective of this project is to determine whether the quality control system for the Defense Information Systems Agency OIG audit organization, for the 3-year period ended May 31, 2023, was designed to provide reasonable assurance that the policies and procedures related to its system of quality control were suitably designed, operating effectively, and complied with in practice.

### *Quality Control Review of the Single Audit of the Charles Stark Draper Laboratory*

The objective of this project is to determine whether independent auditors performed the FY 2022 single audit of the Charles Stark Draper Laboratory in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### *Quality Control Review of the Single Audit of the National Center for the Advancement of STEM Education*

The objective of this project is to determine whether independent auditors performed the FY 2021 single audit of the National Center for the Advancement of STEM Education in accordance with generally accepted government auditing standards and Federal requirements for single audits.

### ***Summary External Peer Review of the Air Force Audit Agency***

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

### ***Summary External Peer Review of the Army Audit Agency***

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



## **Whistleblower Protection**

### **U.S. DEPARTMENT OF DEFENSE**

*Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible fraud, waste, and abuse in Government programs. For more information, please visit the Whistleblower webpage at <http://www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Reprisal/> or contact the Whistleblower Protection Coordinator at [Whistleblowerprotectioncoordinator@dodig.mil](mailto:Whistleblowerprotectioncoordinator@dodig.mil)*

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