Office of the Assistant Inspector General for Auditing

Department of Defense

Audit and Evaluation Plan
FY 2001

As of November 8, 2000

*** indicates audits that were carried over from FY 2000**
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Abstract
These audits will determine whether the FY 2000 financial statements for the Department of Defense are presented fairly in accordance with generally accepted accounting principles described in the Office of Management and Budget (OMB) Bulletin No. 97-01, Form and Content of Agency Financial Statements, October 16, 1996, as amended November 29, 1998. As part of this objective, will review the reporting of performance measures in the Overview section of the DoD Agency-wide Financial Statements and in the preparation of the Statements of Net Costs by both the Department and its Components. We will assess internal controls, compliance with laws and regulations, and reporting of program and financial performance as described in the Bulletin. We also plan to follow up on corrective actions resulting from previous financial statement audits.

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Part II: Summary of Planned Audit Policy and Oversight Project

FINANCE AND ACCOUNTING

Financial Statement Audits for FY 2000 (Multiple). These audits will determine whether the FY 2000 financial statements for the Department of Defense are presented fairly in accordance with generally accepted accounting principles described in the Office of Management and Budget (OMB) Bulletin No. 97-01, "Form and Content of Agency Financial Statements," October 16, 1996, as amended November 29, 1998. As part of this objective, will review the reporting of performance measures in the Overview section of the DoD Agency-wide Financial Statements and in the preparation of the Statements of Net Costs by both the Department and its Components. We will assess internal controls, compliance with laws and regulations, and reporting of program and financial performance as described in the Bulletin. We also plan to follow up on corrective actions resulting from previous financial statement audits. (R. Bird/(703) 604-9175)

Number	Title	Point of Contact	Announced
**9FA-2017.02	Audit of General Property, Plant, and Equipment Databases Supporting Other Defense Organizations	C. Richardson (703) 604-9582	11/16/99
**9FA-2018.01	Audit of Information Supporting the FY 1999 Financial Statements for NSA	C. Richardson (703) 604-9582	7/26/99
**9FA-2018.02	Audit of Information Supporting the FY 1999 Financial Statements for Health Affairs	C. Richardson (703) 604-9582	9/24/99
**9FA-2018.03	Audit of Information Supporting the FY 1999 Financial Statements for WHS	C. Richardson (703) 604-9582	10/7/99
**9FD-2029	Audit of DoD Accounts Payable	B. Flynn (703) 604-9586	9/1/99
**9FH-2014.01	Audit of the DoD Payroll Withholding Data	D. Vincent (703) 604-9110	11/17/99
**9FH-2031	Audit of the Data Supporting the DoD Environmental Liability Line Item on the FY 1999 Financial Statements	D. Vincent (703) 604-9110	8/12/99
**9FH-2032	Audit of Existence and Completeness of Gov't Owned	D. Vincent (703) 604-9110	11/8/99

	and Contractor Real Property on FY 1999 Financial Statements		
**9FH-2034	Inspector General, DoD, Oversight of the Contractor Efforts on the Valuation of DoD Real Property Assets Accuracy Test Phase	D. Vincent (703) 604-9110	9/23/99
**9FH-3005	Inspector General, DoD, Oversight of the Contractor Efforts on the Valuation of DoD Real Property Assets	D. Vincent (703) 604-9110	1/11/99
**9FH-3006	Inspector General, DoD, Oversight of the Contractor Efforts on the Valuation of DoD Personal Property Assets	D. Vincent (703) 604-9110	4/15/99
0AD-2121	Oversight of AF Audit Agency Audit of Financial Data for a Special Access Program	R. West (703) 604-8983	11/19/99

***General and Application/Security Controls for Automated Financial Systems (0FG-P001).** We will assess the adequacy of general and application control/security policies and implementation for selected automated financial information systems. Our focus will be on evaluating the adequacy of system security, access, continuity, and software development and changes, as well as testing applications controls. (K. Caprio/ (703) 604-9139)

DoD Funds Expended on the National Drug Control Strategy (D2000LH-0241). The primary objective of this audit (previously 0LH-P003)is to evaluate the management controls over obligations and unliquidated obligations of DoD National Drug Control Program funds to determine whether those controls ensure that the funds are used for the purposes intended by Congress. This audit was announced September 13, 2000. (R. Murrell/ (703) 604-9210)

Audit of the Demographic Data Supporting the FY 1999 DoD Military Retirement Health Benefits Liability Estimate (0FA-2107). This audit supports our annual audits of the DoD Military Retirement Health Benefits Liability as well as the DoD-wide financial statements required by the CFO Act of 1990, as amended by the Federal Financial Management Act of 1994. We will assess the reliability and completeness of the demographic data used to calculate the DoD Military Retirement Health Benefits Liability for 1999. (C. J. Richardson/(703) 604-9582)

***Audit of the FY 1999 Department of Defense Agency-Wide Financial Statements (0FI-2115).** This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. Our audit objective is to determine whether the FY 1999 DoD Agency-Wide financial statements were prepared in accordance with Office of Management and Budget (OMB) Bulletin No. 97-01, "Form and Content of Agency Financial Statements, " October 16, 1996. We have delegated authority to the Military Department audit organizations to audit the FY 1999 annual financial statements of the Military Departments, as defined in OMB Bulletin No. 98-08, "Audit Requirements for Federal Financial Statements," October 16, 1996, or subsequent guidance. The final report for this project, report 00-091 was completed 2-25-00. Sub-project 0FI-2115.03 had final report 00-113 completed 5/31/00. (R. Bird/(703) 604-9159)

Audit of the FY 2000 DoD-Wide Inventory Accounts (0FJ-2102). This audit (D2000FJ-0067) is required by the Chief Financial Officers Act of 1990, as implemented by the Office of Management and Budget (OMB) and DoD. The overall objective of the audit is to evaluate assertions pertaining to valuation, completeness, and existence of DoD inventory accounts and to determine whether these accounts are presented fairly on the financial statements in accordance with OMB requirements. As a part of the audit, we will assess the internal control structure as it pertains to inventory transactions. The project will support our audit of the DoD-wide consolidated financial statements required by the Federal Financial Management Act of 1994. The final report for this project, report 00-086, was completed 2-14-00. Sub-project D2000FJ-0067.01 had report 00-138 completed 6/1/00. Sub-project D2000FJ-0067.02 was announced January 21, 2000. Additionally, subprojects D2000FJ-0067.03, D2000FJ-0067.04, and D2000FJ-0067.05 were announced June 21, 2000. (J. Kornides/(614) 751-1400)

Audit of the Department of Defense Financial Reporting of Operating Materials and Supplies (0FJ-2103). This audit is required by the Chief Financial Officers Act of 1990, as implemented by the Office of Management and Budget (OMB) and DoD. The overall objectives are to obtain information on the financial reporting of operating materials and supplies, and the appropriateness of policies and regulations governing accounting for operating materials and supplies. As part of the audit we will assess the internal controls structure as it pertains to operating materials and supplies. The project will support our audit of the DoD-wide consolidated financial statements required by the Federal Financial Management Act of 1994. (J. Kornides/(614) 751-1400)

Audit of the Compilation of the Defense Logistics Agency FY 1999 Financial Statements (0FJ-2104). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. The objective of the audit is to determine whether the Defense Finance and Accounting Service (DFAS) Columbus Center consistently and accurately compiled financial data from field activities and other sources for the financial statements of the Defense Logistics Agency (DLA). As a part of the audit, we will assess the internal control program and compliance with laws and regulations for transactions and events that have a direct and material effect on the compilation of the DLA financial statements. The project will support our audit of the FY 1999 DoD-wide consolidated financial statements required by the Federal Financial Management Act of 1994. (J. Kornides/(614) 751-1400)

Financial Reporting of DoD Property in the Possession of Contractors for DoD Financial Statements (0FA-2123). The audit objective is to determine whether DoD property in the possession of contractors is properly reported in the account balances for the DoD financial statements or supplementary stewardship reports. This project was announced January 18, 2000. (C. Richardson/(703) 604-9582)

Inspector General, DoD, Oversight of the FY 2000 Contractor Efforts on the Valuation of DoD Personal Property Assets (D2000FH-0097). The audit objective is to provide appropriate oversight over the modified Phase 2 effort to estimate the recorded costs in the DoD Components' personal property accountability and logistics systems. Under the modified Phase 2 statement of work, KPMG will perform system analyses, develop recommendations for property accountability policies, and develop recommended internal controls and procedures related to personal property management. This oversight effort will support our audit of the FY 2000 DoD-wide consolidated financial statements and future audits of financial statements. We will coordinate our oversight effort and any related audits with the Army Audit Agency, the Naval Audit Service, and the Air Force Audit Agency. Each organization will separately announce its audit efforts. This project (0FH-0124) was announced February 4, 2000. (D. Vincent/(703) 604-9119).

Audit of Defense Working Capital Funds Net Operating Results (D2000FJ-0105). The audit (0FJ-3101) objective is to determine whether the financial information used to compute net operating result for the activity groups of the Defense Working Capital Fund were consistently and accurately compiled. In addition, we will determine whether the activity groups of the Defense Working Capital Fund met the controls to determine whether management complied with the Government Performance and Results Act of 1993. As a part of the audit, we will review internal controls to determine whether management complied with the Government Performance and Results Act of 1993. This project was announced February 15, 2000. J. Kornides/(614) 751-1400 xt11.

Audit of the FY 2000 DoD Payroll Withholding Data (D2000FH-0130). The audit (0FH-0129) is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. The overall audit objective is to determine whether the retirement, health, and life insurance withholdings and employee headcount data submitted by DoD are reasonable. We will also assess internal controls and compliance with laws, regulations, and procedures relative to payroll withholding data submitted by DoD. This project was announced March 7, 2000 (D. Vincent/(703) 604-9109).

Audit of Consolidation of Financial Data Supporting the FY 2000 Financial Statements for Other Defense Organizations (D2000FA-0146). The audit (0FA-2125) supports our audit of the FY 2000 DoD Agency-wide financial statements as required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. The audit objective will be to determine the accuracy and completeness of the data submitted by the accounting offices to the Defense Finance and Accounting Service Center for Sustaining Forces-Indianapolis for inclusion in the financial statements for the Other Defense Organizations. This audit was announced March 20, 2000 (C. Richardson/(703) 604-9582).

Audit of Controls Over Tax Identification Numbers (D2000FI-0151). The audit objective is to evaluate the controls associated with the List of Contractors Indebted to the United States. We will also evaluate the effectiveness of the management control program as it relates to the audit objective. We will follow up on Recommendation 1, Inspector General, DoD Audit Report No. 95-234, "Department of Defense Compliance with Federal Tax Reporting Requirements," June 14, 1995, requiring contracting officers to obtain tax identification numbers and provide them to DoD paying offices. We will also follow-up on recommendation B.2.a., Inspector General, DoD Audit Report No. 96-038, "Debt Collection and Deposit Controls in the Department of Defense," December 11, 1995, requiring the establishment of performance standards for critical debt collection techniques. This audit was announced March 23, 2000. (R. Bird/(703) 604-9159).

Request for Assistance to Evaluate Adequacy of Management Controls Over Funds Received (D2000LA-0192). The objective of the assistance is to evaluate the adequacy of management controls over funds received. Specifically, we will determine whether the policies and procedures are robust enough to provide funds control and oversight of the increased funding levels to support counter-narcotics activities in Columbia. This audit was announced April 11, 2000. (H. Geyer/(703) 604-9174).

Audit of Journal Entry and Other Adjustments to U.S. Transportation Command Data in the FY 2000 DoD Agency-wide Financial Statements (D2000FD-0205). This audit supports the audit of the FY2000 DoD Agency-wide financial statements required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. The primary objective is to determine whether Defense Finance and Accounting Service (DFAS) operating locations follow adequate procedures in processing and reporting U.S. Transportation Command data in the FY 2000 DoD Agency-wide financial statements. Specifically, we will identify and evaluate journal entry and other adjustments made by DFAS operating locations to U.S. Transportation Command data included in the FY2000 DoD Agency-wide financial statements. This audit was announced May 2, 2000. (B. Flynn/(703) 604-9489)

Audit of the Military Retirement Fund Financial Statements for FY 2000 (D2000FH-0233). In accordance with the Chief Financial Officers (CFO) Act of 1990, the Inspector General, (IG), DoD, is responsible for auditing the Military Retirement Fund (the Fund). We have contracted with Deloitte & Touche LLP to audit the Fund for FY 2000 (after competitive selection), as we did in FY 1998 and FY 1999. To fulfill our responsibilities under the CFO Act and as prescribed by the General Accounting Office Financial Audit Manual, the IG, DoD, is responsible for evaluating the nature, workpapers; meeting with audit management and staff members; performing independent tests of the accounting records; and performing other procedures as appropriate. This audit was announced June 26, 2000. (D. Vincent/(703) 604-9109).

Audit of the Controls Over the Computerized Accounts Payable Ststem (D2000FI-0248). The primary objective of the audit will be to evaluate the controls associated with making vendor payments using the Computerized Accounts Payable System and its computation of vendor payments. We will also evaluate progress in transitioning to the Defense Procurement Payment System as the migratory system for making vendor payments. This project was announced July 19, 2000. (R. Bird/(703) 604-9159).

Audit of Hotline Allegations of Improper Accounting for the Defense Information Systems Agency Working Capital Fund (D2000FC-0249). The objective will be to determine the validity of allegations concerning the failure to record disbursement vouchers, the existence of unrecorded expenses, and efforts to resolve and disclose undistributed disbursements. This audit was announced July 17, 2000. (M. Peek/(703) 604-9587).

Audit of the Prevalidation of Payments Made for Navy Shipyards (D2000FI-0250). The primary objective of the audit will be to evaluate the process for prevalidating payments for Navy shipyards. This audit was announced July 19, 2000. (R. Bird/(703) 604-9159).

Audit of Revised DoD Progress Payment Practices (D2000FJ-0261). The objective of the audit is to determine whether the revised DoD Progress Payment practices originally announced by the Under Secretary of Defense (Comptroller) on July 23, 1997, were adequately implemented. This was announced July 31, 2000. (J. Kornides/(614) 751-1400).

Audit of Air Force Working Capital Fund Accounts Receivable (D2000FD-0254). This audit will support our audit on the FY 2000 Air Force Working Capital Fund financial statements. The Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994, requires DoD to annually prepare and the IG, DoD, to audit financial statements. Our objective is to determine whether the Defense Finance and Accounting Service and the Air Force Material Command are preparing, recording, aging, valuing, and managing accounts receivable of the Air Force Working Capital Fund in accordance with Department of Defense Financial Management Regulation 7000.14-R and the Office of Management and Budget (OMB) Bulletin No. 97-01, “Form and Content of Agency Financial Statements,” November 20, 1998. This audit was announced August 7, 2000. (B. Flynn/(703) 604-9489).

Audit of the FY 2000 Department of the Navy Working Capital Fund Financial Statements (D2000FC-0279). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. We have delegated authority to the Naval Audit Service (NAS) to audit the FY 1999 Navy Working Capital Fund Financial Statements. Our audit includes two objectives. The first objective is to oversee the NAS audit to verify that we can rely on the audit conducted by the NAS. Specifically, we will review the NAS approach and planning for the audit, monitor progress of the audit, perform other procedures necessary to satisfy us as to the adequacy of the audit approach and conclusions, and review audit reports prior to being issued. The second objective is to determine the reliability and effectiveness of processes and procedures used to prepare the Navy Working Capital Fund Financial Statements. This project was announced August 23, 2000. (M. Peek/(703) 604-9587)

Audit of Controls Over the Transition from the Mechanization of Contract Administration Services (MOCAS) System to the Defense Procurement Payment System (DPPS) (D2000FJ-0268). This objective will be to evaluate actions to close out completed contracts and transition from the MOCAS to the DPPS. This project was announced August 23, 2000. (J. Kornides/(614) 751-1400)

Audit of the Department of Defense Financial Reporting of Operating Materials and Supplies for FY 2000 (D2000FJ-0002). This audit (0FJ-2103) is required by the Chief Financial Officers Act of 1990, as implemented by the Office of Management and Budget (OMB) and DoD. The overall objectives are to obtain information on the financial reporting of operating materials and supplies, and the appropriateness of policies and regulations governing accounting for operating materials and supplies. As part of the audit we will assess the internal controls structure as it pertains to operating materials and supplies. The project will support our audit of the DoD-wide consolidated financial statements required by the Federal Financial Management Act of 1994. This project was announced August 25, 2000. (J. Kornides/(614) 751-1400)

Audit of the FY 2000 Department of the Navy General Fund Financial Statements (D2000FC-0283). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. We have delegated authority to the Naval Audit Service (NAS) to audit the FY 1999 Navy General Fund Financial Statements. Our audit includes two objectives. The first objective is to oversee the NAS audit to verify that we can rely on the audit conducted by the NAS. Specifically, we will review the NAS approach and planning for the audit, monitor progress of the audit, perform other procedures necessary to satisfy us as to the adequacy of the audit approach and conclusions, and review audit reports prior to being issued. The second objective is to determine the reliability and effectiveness of processes and procedures used to prepare the Navy General Fund Financial Statements. This audit was announced September 7, 2000. (B. Flynn/(703) 604-9489)

Audit of Defense Health Program Funds Administered as Part of the TRICARE Program (D2000FD-0256). Congress directed the Inspector General, DoD, in coordination with the General Accounting Office, to examine the fund control practices of the TRICARE program. Congress directed this audit in conference report, H.R. 4425, “Making Appropriations for Military Construction, Family Housing, and Base Realignment and Closure for the Department of Defense for the Fiscal Year Ending September 30, 2001, and for Other Purposes.” We will determine whether fund control practices for TRICARE were adequate to prevent violations of the Antideficiency Act. This audit was announced August 4, 2000. (B. Flynn/(703) 604-9489).

Audit of Management Controls Over DoD National Drug Control Program Funds (Project No. *9LH-5032). This audit is required by Public Law 105-277, "The National Drug Reauthorization Act of 1998," October 21, 1998. The overall audit objective is to evaluate the management controls over the obligation of DoD National Drug Control program funds to determine whether the controls ensure that funds are used for purposes intended by Congress. (R. Murrell/(703) 604-9210)

Financial Statement Audits for FY 2001 (Multiple). These audits (2001-D000FI-0036) will determine whether the FY 2001 financial statements for the Department of Defense are presented fairly in accordance with generally accepted accounting principles described in the Office of Management and Budget (OMB) Bulletin No. 97-01, "Form and Content of Agency Financial Statements," October 16, 1996, as amended November 29, 1998. As part of this objective, we will review the reporting of performance measures in the Overview section of the DoD Agency-wide Financial Statements and in the preparation of the Statements of Net Costs by both the Department and its Components. We will assess internal controls, compliance with laws and regulations, and reporting of program and financial performance as described in the Bulletin. We also plan to follow up on corrective actions resulting from previous financial statement audits. (R. Bird/(703) 604-9175)

General and Application/Security Controls for Automated Financial Systems (2001-D000FG-0049). We will assess the adequacy of general and application control/security policies and implementation for selected automated financial information systems. Our focus will be on evaluating the adequacy of system security, access, continuity, and software development and changes, as well as testing applications controls. (K. Caprio/(703) 604-9139)

Audit of the Inventory and Control of department of Defense Military Equipment, Public Law 106-65, Section 363 (D2001FH-0004). We plan to begin the audit in October 2000. In accordance with Public Law 106-65, section 363, the Secretary of Defense is required to submit a report to the Committees on Armed Services of the Senate and the House of Representatives on the inventory control of military equipment of the Department of Defense by December 31, 2000. The report will address the inventories of the Army, Navy, Air Force and Marine Corps. Under Public Law, we are required to submit a report to the Committees by March 31, 2001. Our overall objective will be to review and comment on the inventory and control report of the DoD military equipment submitted by the Secretary Of Defense. This audit was announced September 6, 2000. (D. Vincent/(703) 604-9109

Audit of the DoD Consolidate Financial Statements Stewardship Reporting for FY 2000 (D2001FH-0005). We plan to begin the audit in October 2000. This audit is required by the Chief Financial Officer's Act of 1990, as amended by the Federal

Financial Management Act of 1994. Our objective is to determine whether the Military Services are consistently classifying National Defense Property, Plant, and Equipment. Additionally, we will determine whether the National Defense Property, Plant, and Equipment are presented on the financial statements accurately and in accordance with required supplementary information standards for Federal Agencies. This audit was announced September 6, 2000. (D. Vincent/(703) 604-9110)

Audit of the Data Supporting the DoD Environmental Liability Line Item on the FY 2000 Financial Statements (D2001FC-0007). We plan to begin the audit in October 2000. This audit is required by the Chief Financial Officer's Act of 1990, as amended by the Federal Financial Management Act of 1994. Our objective is to assess the reliability and completeness of the data used to calculate and support the environmental Liabilities lines on the FY 2000 DoD Agency-wide financial statements. This audit was announced September 7, 2000. (L. Peek/(703) 604-9587)

Audit of FY 2000 DoD Superfund Financial Transactions (D2001FJ-0003). We plan to begin the audit in October 2000. This audit objective is to determine whether the U.S. Army Corps of Engineers properly administered the fund. Specifically, we will determine whether the Corps of Engineers supported and accurately recorded obligation and disbursement transactions charged to the Superfund projects during FY 2000. This audit was announced September 7, 2000. (J. Kornides/(614) 751-1400)

Audit of the FY 2001 DoD-wide Inventory Accounts (D2001FJ-0019). We plan to begin the audit in October 2000. This audit is required by the Chief Financial Officer's Act of 1990, as implemented by the Office of Management and Budget (OMB) and DoD. The overall objective of the audit is to evaluate management assertions pertaining to valuation, completeness, and existence of DoD inventory accounts, and to determine whether these accounts are presented fairly on the financial statements in accordance with OMB requirements. As part of the audit, we will assess the internal control structure as it pertains to inventory transactions. This audit was announced September 26, 2000. (J. Kornides/(614) 751-1400)

Audit of the Compilation of FY2000 Financial Statements for the Department of the Air Force and Other Defense Organizations (D2001FD-0014). The audit will support the audits of the FY 2000 financial statements prepared for DoD, the Department of Air Force, and certain Defense organizations. These audits are required by the Chief Financial Officer's Act of 1990, as amended by the Federal Financial Management Act of 1994. The audit incorporates the research made under Project No. D2000FD-0226, "Research on the FY 2000 Financial Statements for the Department of Air Force and Other Defense Organizations for Future Audits." Our objective is to determine whether the defense Finance and Accounting Service (DFAS) and its Denver Center consistently and accurately complied financial data from field activities and other sources in preparing the FY 2000 financial statements. This audit was announced September 26, 2000. (B. Flynn/(703) 604-9489.

Audit of the Compilation of Financial Data for Other Defense Organizations Into the FY 2000 DoD Agency-Wide Financial Statements (D2001FA-0016). The audit will support the audits of the DoD Agency-wide FY 2000 financial statements required by the Chief Financial Officer's Act of 1990, as amended by the Federal Financial Management Act of 1994. The audit objective will be to determine whether the Defense Finance and Accounting Service Center for Sustaining Forces-Indianapolis consistently and accurately compiled financial data from supporting accounting officers and other sources for the FY 2000 financial statements for "Other Defense Organizations," a reporting entity included in the DoD Agency-Wide consolidating financial statements. This audit was announced September 29, 2000. (C.J.Richardson/(703) 6049582)

Audit of the FY 2000 DoD Agency-Wide Financial Statements (D2001FA-0018). The audit is required by the Chief Financial Officer's Act of 1990, as amended by the Federal Financial Management Act of 1994. Our audit objective is to determine whether the FY 2000 DoD Agency-Wide financial statements were prepared in accordance with Office of Management and Budget (OMB) Bulletin No. 97-01, "Form and Content of Agency Financial Statements," October 16, 1996, as amended by the technical amendment to OMB Bulletin No. 97-01, January 7, 2000. This project was announced October 4, 2000. (R. Bird/(703) 604-9159)

Audit of the FY 2000 Corps of Engineers, Civil Works, Financial Statements (D2000FI-0034). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. We have delegated authority to the Army Audit Agency (AAA) to perform an independent audit of the FY 1999 Corps of Engineers, Civil Works Financial Statements. Our audit includes two overall objectives. The first is to oversee the AAA audit to verify that we can rely on the work performed. Specifically, we will review the AAA approach and planning for the audit, monitor progress of the audit, perform other procedures necessary to satisfy us as to the adequacy of the audit approach and conclusions, and review audit reports prior to being issued. The second objective is to determine whether the Corps of Engineers Finance Center consistently and accurately compiled financial data from field activities and other sources for the FY 1999 Corps of Engineers, Civil Works, financial statements. This project was announced October 12, 2000. (R. Bird/(703) 604-9159)

Audit of the FY 2000 U.S. Army Corps of Engineers Obligations for DoD Component Contracts (D2001FI-0024). This audit will assess whether Corps of Engineers obligations and related disbursements for DoD Component contracts were properly approved, supported, and valid. This project was announced October 12, 2000. (R. Bird/(703) 604-9175)

Audit of the FY 2000 Army Working Capital Fund Financial Statements (D2000FI-0035). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. We have delegated authority to the Army Audit Agency (AAA) to perform an independent audit of the FY 1999 Army Working Capital Fund financial statements. Our audit includes two overall objectives. The first is to oversee the AAA audit to verify that we can rely on the work performed.

Specifically, we will review the AAA approach and planning for the audit, monitor progress of the audit, perform other procedures necessary to satisfy us as to the adequacy of the audit approach and conclusions, and review audit reports prior to being issued. The second objective is to determine whether the Defense Finance and Accounting Service (DFAS) Indianapolis Center Indianapolis, Indiana consistently and accurately compiled financial data from field activities and other sources for the FY 1999 Army Working Capital Fund Financial Statements. This audit was announced October 12, 2000. (R. Bird/(703) 604-9159)

Audit of the FY 2000 Army General Fund Financial Statements (D2000FI-0036). This audit is required by the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994. We have delegated authority to the Army Audit Agency (AAA) to perform an independent audit of the FY 1999 Army General Fund financial statements. Our audit includes two overall objectives. The first is to oversee the AAA audit to verify that we can rely on the work performed. Specifically, we will review the AAA approach and planning for the audit, monitor progress of the audit, perform other procedures necessary to satisfy us as to the adequacy of the audit approach and conclusions, and review audit reports prior to being issued. The second objective is to determine whether the Defense Finance and Accounting Service (DFAS) Indianapolis Center Indianapolis, Indiana consistently and accurately compiled financial data from field activities and other sources for the FY 1999 Army General Fund Financial Statements. This audit was announced October 12, 2000. (R. Bird/(703) 604-9159)

Financial Reporting of DoD Property in the Possession of Contractors for DoD Financial Statements (D2001FA-0037). The audit objective is to determine whether DoD property in the possession of contractors is properly reported in the account balances for the DoD financial statements or supplementary stewardship reports. This audit was announced October 16, 2000. (C. Richardson/(703) 604-9582)

Audit of the Demographic Data Supporting the FY 1999 DoD Military Retirement Health Benefits Liability Estimate (D2001FA-0026). This audit supports our annual audits of the DoD Military Retirement Health Benefits Liability as well as the DoD-wide financial statements required by the CFO Act of 1990, as amended by the Federal Financial Management Act of 1994. We will assess the reliability and completeness of the demographic data used to calculate the DoD Military Retirement Health Benefits Liability estimate. This audit was announced October 16, 2000. Final report D2000-141 was issued 6/9/00. Related final report D2000-194 was issued 9/29/00. (C. J. Richardson/(703) 604-9582)

Audit of DoD Wide Area Workflow Development, Implementation, and Security (D2001FG-0039). This audit objective is to evaluate the adequacy of the Wide Area Workflow application development and implementation. Also, we will determine whether the Wide Area Workflow application is compliant with national and DoD security requirements. This audit was announced October 16, 2000. (K. Caprio/(703) 604-9139).

Audit of the Unified Combatant Commands' Reporting of Real and Personal Property Assets on the DoD Agency-wide Financial Statements for FY 2000 (D2001LF-0044). The overall objective is to determine the accuracy of the Unified Combatant Commands' reporting of real and personal property on the DoD Agency-wide financial statements. Audit work will include data collection, testing of databases, and reviewing internal controls. This audit was announced October 27, 2000. (D. Vincent/(703) 604-9109).

Audit of the Pentagon Reservation Maintenance Revolving Fund Construction in Progress and Real Property Account (D2001FH-0045). The overall audit objective is to determine whether the Pentagon Reservation Maintenance Revolving Fund has properly recorded and reported the costs associated with recent construction projects at the reservation, which includes the Pentagon, the Navy Annex, and other buildings. Specifically, we will review procedures for collecting financial information, inspect supporting documentation for account balances, and determine whether construction costs were properly included in the DoD Agency-Wide Financial Statements. We will also review procedures and documentation used for cost projections reported to Congress, assess internal controls, compliance with laws and regulations, and management controls associated with maintaining databases. This audit was announced October 27, 2000. (D. Vincent/(703) 604-9109.

*** indicates audits that were carried over from FY 1999**
**** indicates audits that were carried over from FY 2000**

INFORMATION TECHNOLOGIES RESOURCES

Audits of Year 2000 Conversion Issues (Multiple). We plan to complete the series of audits during the first quarter of FY 2000, which were conducted in informal partnership between the Chief Information Officer, DoD, and the Inspector General, DoD, to validate DoD progress toward assuring continuity of operations and business processes. Individual projects at Unified Commands and other DoD Components in all major functional areas will be summarized into a lessons learned report. (M. Ugone/(703) 604-9049)

Number	Title	Point of Contact	Announced
*9AS-0048.01	Reannouncement: System Users Adherence to Information System Security Policy	(703) 604-9049 M. Ugone	12/2/99
*9CH 5047	Audit of the Procurement Systems Y2K End-to-End Tests	G. Stephenson (703) 604-9332	4/21/99
*9FG-9010	Audit of Defense Finance and Accounting Service Year 2000 Contingency Plans	K. Caprio (703) 604-9139	8/6/99
*9FG-9025.01	Audit of Defense Civilian Pay Year 2000 End-to-End Tests	K. Caprio (703) 604-9139	7/27/99

***Information Assurance for Automated Information Systems (0AS-P002).** We will continue this series of audits to evaluate the planning and implementation of automated information systems programs. We will determine whether the selected programs comply with Federal and DoD security initiatives and whether DoD information assurance planning and oversight are adequate. (M. Ugone/(703) 604-9049)

***Acquisition Management of Automated Information Systems (0AL-P002).** This audit will evaluate the acquisition management of selected automated information system acquisition programs. Specifically, the selected information systems will be evaluated to determine if they are being cost effectively acquired, monitored, tested, and prepared for deployment and system life cycle support in accordance with DoD Directive 5000.1, "Defense Acquisition," and DoD 5000.2-R, "Mandatory Procedures for Major Defense Acquisition Programs and Major Automated Information Systems." (C. Santoni/ (703) 604-9051)

***Audit of Information Technology General Controls for the Defense Joint Military Pay System (0FG-2119).** We will perform an audit of the Defense Joint Military Pay

System (DJMS) information technology general controls in support of audits required by the Chief Financial Officer (CFO) Act of 1990 as amended by the Federal Financial Management Act of 1994, and the Federal Financial Management Improvement Act 1996. We will determine whether DJMS access and system software general controls are effective in design and operation for FY 1999, and whether these controls can be relied upon to support CFO audits. We will also review other general control procedures in the areas of entity-wide security program, application software development and change control, segregation of duties, and service continuity. If general controls are deemed effective, the OIG, DOD, may determine an application control review of DJMS is warranted. (K. Caprio/(703) 604-9140)

<u>*Audit of Information Technology General Controls for the Defense Joint Military Pay System (0FG-2120)</u>. We will perform an audit of the Defense Civilian Pay System (DCPS) information technology general controls in support of audits required by the Chief Financial Officers (CFO) Act of 1990 as amended by the Federal Financial Management Act of 1994, and the Federal Financial Management Improvement Act of 1996. We will determine whether DCPS access and system software general controls can be relied upon to support CFO audits. We will also review other general control procedures in the areas of entity-wide security program, application software development and change control, segregation of duties, and service continuity. (K. Caprio/(703) 604-9140)

<u>*Evaluation of Information Assurance at Central Design Activities (0PT-0112)</u>. The objective of this evaluation is to determine whether information assurance policies and management controls are working to protect the software development environments and software libraries that the central design activities use for DoD software development and maintenance. This audit was announced November 24, 1999. (K. Stavenjord/(703) 604-8952)

<u>*Audit on the Security Controls of Electronic Data Access and Electronic Data Interchange (0FG-5106)</u>. This audit was requested by the Director, Defense Finance and Accounting Service, Columbus Center. The overall objective is to determine whether the security of Electronic Data Access and Electronic Data Interchange is adequate. The audit will include reviews of selected general and application controls. We will also review compliance with Chief Financial Officer Act requirements. This audit was announced December 1, 1999. (K. Caprio/(703) 604-9139

<u>*Audit of the Development of the Defense Finance and Accounting Service Corporate Database (0FG-0116).</u> The overall objective is to review the development of the Defense Finance and Accounting Service Corporate Database and the impact on entitlement, disbursing, and accounting functions. The audit is in support of the Chief Financial Officer Act. Additionally, selected general and application controls will be reviewed. This project was announced December 14, 1999. (K. Caprio/(703) 604-9139)

***Audit of the Security Posture of the Unclassified but Sensitive Internet Protocol Router Network (NIPERNet) (0AS-0118).** The overall audit objective is to evaluate DoD efforts to increase the security posture of the Unclassified but Sensitive Internet Protocol Router Network (NIPERNet). Guidance for the audit can be found in Office of the Assistant Secretary of Defense Memorandums, "Increasing the Security Posture of the NIPERNet," August 22, 1999, and "Extending Deadlines Relating to the Memorandum, 'Increasing the Security Posture of the NIPRNet,'" September 7, 1999. This project was announced December 8, 1999. (D. Pearson/(703) 604-9094)

Audit of the Defense Clearance and Investigations Index Database (D2000AD-0132). The objective of the audit (0AD-0130) is to determine the accuracy, integrity, timeliness, and availability of information in the Defense Clearance and Investigations Index (DCII) database. We will determine organizations authorized to input data in the DCII and those responsible for ensuring the accuracy of information in the DCII. We will also determine the use of the DCII and its impact on the future Joint Personnel Adjudication System. This audit was announced March 10, 2000. (R. West/(703) 604-8983).

Audit of the Defense Security Service Program Management of the Case Control Management System (D2000AL-0159). Our overall objective is to review the Defense Security Service's program management of the Case Control Management System and the actions being taken to correct problems in its development and deployment. This audit was announced March 30, 2000. (C. Santoni/(703) 604-9051).

Audit of Allegations to the Defense Hotline Concerning the Defense Security Assistance Management System (D2000FG-0162). The primary audit objective will be to determine whether the Defense Security Assistance Management System will meet cost, performance, schedule, and user requirements. This audit was announced April 5, 2000. (K. Caprio/(703) 604-9139.

Audit of the Defense Environmental Security Corporate Information Management Program Activities (D2000AS-0207). The audit was requested by the Senate Committee on Armed Services. The objective is to review the current status and operation of the Defense Environmental Security Corporate Information Management Program. This audit was announced May 5, 2000. (W. Hopkins/(703) 604-9049).

Audit of the Process Used to Certify that Major Automated Information Systems are Managed in Accordance with the Clinger-Cohen Act (D2000AS-0212). The objectives are to evaluate DoD progress in implementing the statutory requirements of the Clinger-Cohen Act and to determine whether DoD oversight processes and procedures provide the Chief Information Officer, DoD, sufficient basis to certify that DoD major automated information systems are managed in accordance with that Act. This audit was announced May 10, 2000. (W. Hopkins(703) 604-9049).

Audit of the Navy Marine Corps Intranet (D2000AS-0260). The objective is to evaluate the Navy planning and acquisition of the Navy marine Corps Intranet. We will review the development of system requirements, proposed funding and sources, the implementation and management of information assurance, and implementation of the Clinger-Cohen Act, and both DoD and Navy oversight and review processes for this acquisition. This was announced July 27, 2000. (W. Hopkins/(703) 604-9049.

Information Assurance for Automated Information Systems (D2001AS-0011). We will continue this series of audits to evaluate the planning and implementation of automated information systems programs. We will determine whether the selected programs comply with Federal and DoD security initiatives and whether DoD information assurance planning and oversight are adequate. (W. Hopkins/(703) 604-9049)

Operational Test and Evaluation of Software Systems (D2001AB-0026). The objective of this audit will be to evaluate the purpose and timing of Operational Testing and Evaluation (OT&E) on the development of DoD software systems. Specifically, we will examine when OT&E should occur and how it should be accomplished. (R. Spencer/(703) 604-9071)

Acquisition Management of Automated Information Systems (D2001AL-0001). We will continue this series of audits to evaluate the acquisition management of selected automated information system acquisition programs. Specifically, the selected information systems will be evaluated to determine if they are being cost effectively acquired, monitored, tested, and prepared for deployment and system life-cycle support. Guidance contained in DoD Directive 5000.1, "Defense Acquisition," DoD Regulation 5000.2-R, "Mandatory Procedures for Major Defense Acquisition Programs and Major Automated Information Systems," and Office of Management and Budget A-11 Part 3, "Planning, Budgeting, and Acquisition of Capital Assets" will be used as criteria. (C. Santoni/(703) 604-9051).

Application of Y2K Lessons Learned (D2001AS-0006). The objective of this audit will be to assess how widely and successfully the Department has applied the lessons learned from the Y2K conversion experience to other information technology programs and management issues. This audit was announced October 26, 2000. (W. Hopkins/(703) 604-9049).

Audit of the Powered Low Cost Autonomous Attack System Advanced Technology Demonstration (D2001AB-0021). The audit will examine the prototype "other transaction" agreement issued for Phase II of the Powered Low Cost Autonomous Attack System Program. The audit objective is to evaluate system development, operational and system requirements, and planned testing. This audit was announced October 2, 2000. (R. Florence/(703) 604-9071)

Audit of Information Technology Equipment Management, Office of Secretary of Defense (D2001FA-0040). The objective is to determine whether information technology equipment in the possession of the Office of the Secretary of Defense (OSD) is adequately managed. Work on this project will include verifying the existence, completeness, and accuracy of information technology equipment databases and other records used to control equipment within OSD. This audit was announced October 13, 2000. (C.J. Richardson/(703) 604-9582)

Audit of the Implementation of DoD Public Key Infrastructure Policy and Procedures (D2001AS-0008). The objective is to evaluate the implementation and management of Public Key Infrastructure (PKI) within DoD. Specifically, we will evaluate DoD oversight of PKI, coordination of PKI missions and pilot programs among the Military Departments and DOD agencies, and compliance with the Clinger-Cohen Act. This audit was September 12, 2000. (W. Hopkins/(703)604-9049)

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

ACQUISITION PROGRAM AND CONTRACTOR OVERSIGHT

Open System Architecture for Weapon Systems (9AE-0091).** We will evaluate the program managers' consideration and use of open system architecture in weapon systems development. Project 9AE-0091 was announced on March 10, 1999, with final report 00-149 issued on 6/14/00. (J. Meling/ (703) 604-9091)

Audit of the Defense Logistics Agency Industrial Prime Vendor Program (Project No. **9CF-1001). We will determine whether the Defense Logistics Agency's Industrial Prime Vendor Program is obtaining the best value for its customers and DoD. This project was announced on April 13, 1999. (T. McKinney/(703) 604-9288)

Review of Defense Logistics Agency and Contractor Purchasing Environments (Project No. **9CF-5028). At the request of the Office of the Under Secretary of Defense for Acquisition and Technology, we will analyze spare parts classified in the replenishment and catalog purchasing environments to identify key users and potential impediments and cost reductions associated with these purchasing methods. Specific objectives will focus on determining current logistics response times, stock levels, and potential cost reductions associated with shifting from the current method of support to a more tailored approach. This project was announced on August 26, 1999. (T. McKinney/(703) 604-9288)

Audit of the Procurement of Free Weights by Military Organizations (Project No. **9CH-5026). In response to a tasking proposed in section 1045 of the National Defense Authorization Bill for Fiscal Year 2000, we will audit the procurements of free weights for use in strength training by members of the Armed Forces stationed at DoD installations in the United States. We will determine whether contracting officers complied with the Buy American Act (41 U.S.C. 10a) when they purchased free weights. This project was announced on August 10, 1999. (G. Stephenson/(703) 604-9219)

Audit of the Fiscal Year 1999 Automated Document Conversion System Program (Project No. **9CH-5038). At the request of the Director, Logistics Systems Reengineering, we will evaluate the effectiveness of the project selection and contract award processes for the FY 1999 Automated Document Conversion System (ADCS) Program. We will also determine whether the procedures for selecting ADCS projects for contract award were adequate and complied with. We will further determine whether the procedures for awarding ADCS contracts will promote full and open competition. This project was announced on December 15, 1998. The final report for this project, report D2000-119, was completed 5/5/00. (G. Stephenson/(703) 604-9332)

Follow-up of Congressional Inquiry in Regard to Texas Engineering Solutions, Inc. (Project No. **9OC-5034). At the request of a U.S. representative, we will examine allegations concerning the February 1997 termination of a contract. This project was announced on November 19, 1998. (W. Berry/(703) 604-8760)

***Follow-Up Audit on the Use of Funds Appropriated for Major Defense Systems (0AE-P001).** This audit will follow up on Office of the Inspector General, DoD, Audit Report No. 99-012, "Use of Funds Appropriated for Major Defense Systems," October 14, 1998. The primary objective of this audit will be to determine trends in the use of funds appropriated for the acquisition of major Defense systems. (J. Meling/ (703) 604-9091)

***Acquisition Management of Total Ownership Costs for Major Defense Systems (0AE-P002).** The primary objective of the audit will be to determine whether program managers are integrating the management of development and production costs for systems with the management of operation and support costs for systems. Specifically, we will determine whether the program managers, through integrating efforts, are providing a total ownership costs focus during program development so that trade-offs can be made between investments in developing and producing the system and reducing system operation and support costs. (J. Meling/(703) 604-9091)

***Program Management Audits of Major Acquisition Programs (0AM-P001).** The primary objective of the audits will be to determine whether program managers for selected major acquisition programs are adequately readying the programs for their next milestone decision points in the acquisition process. We will follow our critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. We will also determine whether the programs are implementing smart business practices and are making full use of the flexibilities available through acquisition reform initiatives. (P. Brannin/(703) 604-9002)

***Adequacy of Contracting Officer Determination of Price Reasonableness when Cost or Pricing Data are not Required (0CF-0111).** Federal Acquisition Regulation Part 15 prescribes types of information that may be used and the order of precedence for obtaining the information to determine price reasonableness when certified cost or pricing data are not required. The primary objective of this audit will be to determine whether the contracting officer obtained information in accordance with the regulation and whether these reasonableness determinations were adequate. (T. McKinney/(703) 604-9288)

Performance-Based Service Contracting (0CF-P004). The objective of the audit will be to determine whether Performance-Based Service Contracting (PBSC) provides the best value for DoD. Specifically, the audit will determine whether PBSC has improved contractor performance and lowered overall costs for DoD. The audit will also determine the impact of PBSC on contractor profits. (T. McKinney/(703) 604-9288)

<u>*Contract Audit Followup (0CG-P003)</u>. The audit will review tracking, reporting, and settlement of contract audit recommendations contained in audit reports issued by the Defense Contract Audit Agency to the Military Departments and Defense agencies. The primary objective of the audit will be to determine whether the DoD Components have established audit followup systems that meet the requirements of Office of Management and Budget Circular A-50, "Audit Followup," and DoD Directive 7640.2, "Policy for Followup on Contract Audit Reports." The audit will also determine whether DoD contracting officers adhere to DoD policies for followup on contract audit reports when settling contract audit issues. (W. Million/(703) 604-9312)

<u>*Use of Contracted Advisory and Assistance Services (0CH-P002)</u>. The primary objective is to determine the adequacy of practices for acquiring contracted advisory and assistance services (CAAS). The audit will evaluate the procedures for determining the price reasonableness of CAAS, the nature and extent of the use of sole-source contracts, and compliance with statutory and regulatory requirements on the use of CAAS. (G. Stephenson/(703) 604-9332)

<u>*Competitive Sourcing of Defense Agency and Defensewide Commercial Activities (0CH-5102)</u>. The overall objective is to evaluate the implementation of the competitive sourcing program for Defense Agency and Defensewide commercial activities. Specific objectives are to determine the adequacy of independent reviews of recently completed Office of Management and Budget (OMB) A-76 cost comparison studies, determine whether most efficient organizations (MEOs) were implemented for activities where DoD employees won A-76 competitions, evaluate justifications for direct conversions of commercial activities to contract, and evaluate implementation of the Federal Activities Inventory Reform (FAIR) Act. (G. Stephenson/(703) 604-9332)

<u>*DoD Purchasing Office Organization and Staffing (0CH-P007)</u>. The primary audit objective is to determine whether DoD purchasing offices are organized and staffed to perform workload requirements efficiently and effectively. The specific objectives include: assessing the consistency among DoD components in performance metrics, operating procedures, and staffing guidelines for purchasing offices; determining the extent that purchasing offices are reimbursable services organizations; and assessing the potential for purchasing office consolidation. (G. Stephenson/(703) 604-9332)

<u>Waivers of Requirement for Contractors to Provide Certified Cost or Pricing Data (0CH-P008)</u>. As directed by the Senate Committee on Armed Services Report on the National Defense Authorization Act for Fiscal Year 2000, we will determine whether waivers of the requirement for contractors to provide certified cost or pricing data granted in FYs 1997 and 1998 were properly justified and appropriately used, and whether DoD had taken steps to ensure that prices were fair and reasonable when the requirement was waived. This project, 0CH-5112, was announced January 19, 2000 (G. Stephenson/(703) 604-9332)

***Follow-on Audit of Army Pilot Program for Selling Manufactured Articles and Services of Army Industrial Facilities (0CH-P009).** As directed by the National Defense Authorization Bill for Fiscal Year 2000, we will assess the success of the pilot program. The audit will determine the effect of the waiver of 10 U.S.C. 4543(a)(5) on opportunities for United States manufacturers, assemblers, developers, or other concerns; Army industrial facilities; and small businesses to enter into or participate in contracts and teaming arrangements under DoD weapon systems programs. (G. Stephenson/ (703) 604-9332)

***Audit of Development of Radio Frequency Weapon Threat Assessments (0AL-0109).** The objective for this audit is to determine whether the DoD and the Services are adequately reflecting radio frequency threats in their weapon systems' threat assessments. Specifically, the audit will determine how the radio frequency threats are developed and validated, and how they are incorporated into weapon system threat assessments. (C. Santoni/(703) 604-9051)

***Audit of the Protection of Systems Against Radio Frequency Weapons (0AL-0110).** Our objective is to determine whether the DoD is acquiring systems that are adequately protected against radio frequency weapons. Systems to be included in the review will be determined during the survey phase of the audit; however, systems that were addressed in the 8AL-0041 series of audits on this subject will not be revisited in this audit. We will determine the radio frequency threats for each selected system, whether the operational requirements document requires adequate protection against identified radio frequency threats, whether the system specification provides for protection against radio frequency emissions at a level that satisfies the requirements of the operational requirements document, and whether tests of radio frequency protection are planned and conducted at the level specified in the system specifications. (C. Santoni/(703) 604-9051)

***Audit of Alleged Improper Disclosure of Contractor Proprietary Information (0CH-5108).** The overall objective is to determine whether Air Force officials complied with applicable statues and acquisition regulations regarding safeguarding information that Creative Optics, Inc. believes is proprietary. This audit was announced December 2, 1999. (G. Stephenson/(703) 604-9332)

***Audit of Maintenance and Repair Type Contracts Awarded by the U.S. Army Corps of Engineers, Wiesbaden, Germany (0CK-5109)** Our objective is to review the award and administration of maintenance and repair type contracts awarded by the U.S. Army Corps of Engineer, Wiesbaden, Germany. This project was announced December 17, 1999. (J. Doyle/(703) 604-9348)

***Audit of the Use of Exit Criteria for Major Defense Systems (0AE-0121).** The objective is to evaluate milestone decision authorities use of exit criteria to track program progress in important technical, schedule, and management risk areas. Specifically, we will determine whether milestone decision authorities are using appropriate exit criteria to track acquisition program progress in meeting program goals and to aid in deciding whether programs should be allowed to continue within an acquisition phase or to progress to he next acquisition phase. This audit was announced December 8, 1999. (J. Mehling/(703) 604-9091).

<u>*Audit of U.S. Special Operations Command Special Access Programs (0AD-0120)</u>. The audit objectives are to evaluate the effectiveness of U.S. Special Operations Command acquisition planning for special access programs and the U.S. Special Operations Command use of alternative or compensatory control measures. This project was announced January 5, 2000. (K. West/(703) 604-8983)

<u>*Audit of the Use of Consultants by the DoD Exchange Services (0CK-5111)</u>. The audit was requested by the Chairman and Ranking Democrat, Special Oversight Panel on Morale, Welfare and Recreation, Committee on Armed Services, U.S. House of Representatives. They requested that we review the propriety of the military exchanges using consultants in certain instances. The objective of the audit is to determine whether the use of consultants complies with prevailing ethics laws and regulations. This audit was announced December 21, 1999. (J. Doyle/(703) 604-9348)

<u>*Audit of the V-22 OSPREY Joint Advanced Vertical Aircraft (0AL-0123)</u>. The audit objective is to evaluate the overall management of the V-22 OSPREY Joint Advanced Vertical Aircraft. We will redefine specific audit objectives at the completion of our survey. This audit was announced December 29, 1999. Final report D2000-174 was issued 8/15/00. (C. Santoni/(703) 604-9051)

<u>*Audit of the Standard Procurement System Functionality, Implementation, and Control (0FG-9111.00)</u>. The audit is based on a request from the Chairman, House of Representatives, Committee on the Budget. The overall objective of the audit is to evaluate allegations related to the Standard Procurement System. Specifically, the audit will assess allegations related to functionality and user satisfaction, system implementation and operation, and system control. In addition, we will follow-up on recommendations made in Inspector General, DoD Report No. 99-166. "Initial Implementation of the Standard Procurement System," May 26, 1999. This project was announced January 11, 2000. (K. Caprio/(703) 604-9139)

<u>*Audit of the Navy Award of the H-3 Helicopter Maintenance Contract (D2000-D000CK-0092)</u>. The audit (0CK-5113), requested by Senator Richard Shelby and Congressman Terry Everett of Alabama, objective is to review Navy contracting practices relating to the award of contract N00019-99D-1470 for H-3 helicopter maintenance. The overall objective is to determine whether the Navy complied with applicable Federal Acquisition Regulations and DoD guidance when contracting for the H-3 helicopter maintenance contract. This project was announced January 24, 2000. *This project was terminated May 10, 2000, because the Comptroller General issued decision: B-284240.3, B-284240.4, and B-284240.5, March 27, 2000.* The CG concluded that the Navy properly awarded the H-3 Helicopter maintenance contract. (J. Doyle/(703) 604-9349)

<u>*Audit of the Army Healthcare Enterprise Management System(D2000CH-0108)</u>. The audit is being conducted in response to allegations to the Defense Hotline. The audit (0CH-8103) objective is to evaluate whether the Information Technology Business Center, Fort Sam Houston, Texas, followed procurement regulations in awarding and administering the Army Health Care Enterprise Management System contract. The audit was announced February 10, 2000. (G. Stephenson (703) 604-9332)

<u>*Audit of the Commercial Operations and support Savings Initiative Program (D2000AB-0113)</u>. The audit (0AB-0126) will examine the management of the Commercial Operations and Support Savings Initiative (COSSI) program. We will conduct the audit at the offices of Army Communications -Electronic Command, Naval Air Systems Command, Naval Sea Systems Command, Air Force Logistics Commands at Ogden and Sacramento, Air Force Electronics Command. Other organizations will be identified during the audit. This project was announced February18, 2000. R. Spencer (703) 604-9071.

<u>*Audit of DoD Actions to Achieve the Government Performance and Results Act Goal to Streamline the DoD Infrastructure (D2000CG-0141).</u> The objective will be to determine whether DoD actions are effective with respect to fulfilling the goal of streamlining the DoD infrastructure. This effort will support the validation of information and data submitted as a measurement of success in achieving Government Performance and Results Act goals. This audit was announced March 20, 2000. (B. Wan/(703) 604-9259).

<u>*Audit of the Contract Award for the Fluid Flow Restrictor Spare Part (D2000CF-0155).</u> The audit is being performed as a result of a congressional request. The audit objective is to determine whether the Defense Logistics Agency properly awarded the contract for the fluid flow restrictor (NIIN 00-942-9149) to a contractor that resulted in the best value for the government. This audit was announced March 30, 2000. (T. McKinney/(703)604-9288).

<u>*Audit of the DoD Review of Safety Critical Threaded Fasteners and Components (D2000CFK0197).</u> The audit will be conducted in response to allegations to the Defense Hotline. The overall objective is to determine whether the DoD "Joint Aerospace Threaded Fasteners/Components Review," dated February 15, 2000, adequately examined safety critical threaded fasteners and components used by the Services. This audit was announced April 13, 2000. (J. Doyle/(703) 604-9349.

<u>*Audit of Protection of the Infrastructure Against Radio Frequency Weapons (D2000AL-0202).</u> The objective is to determine whether the DoD infrastructure and civilian infrastructure support to national security are protected against radio frequency weapons. Specifically, the audit will examine the plans and the status of their implementation to protect the infrastructure from attacks by radio frequency weapons. The audit will also determine the extent to which the DoD and the Services would be affected by an attack on the infrastructure by radio frequency weapons and their ability to provide civil support. This project was announced April 26, 2000. (C.Santoni/(703) 604-9052).

***Audit of the Buying Program of the Standard Automated Small Purchase System (D2000AL-0116).** The overall audit objective will be to evaluate the buying program of the standard automated small purchase system. Specifically, we will determine whether the buying program has adequate controls for ensuring that contracts awarded for small purchases are at fair and reasonable prices. This project (0LD-5114) was announced on March 6, 2000. (T. Schraden/(703) 604-9186).

***Audit of the Acquisition of the Battlefield Combat Identification System (D2000AE-0210).** The objective is to evaluate the overall management of the Battlefield Combat Identification System. Because the program is in the engineering and manufacturing development acquisition phase, our audit will determine whether management is cost-effectively readying the system for the full-rate production phase of the acquisition process. This audit was announced May 8, 2000. (J. Mehling(703) 604-9091).

***Audit of the Acquisition of the Armored Medical Evacuation Vehicle (D2000AE-0208).** The objective is to evaluate the overall management of the Armored Medical Evacuation Vehicle. Because the program is in the engineering and manufacturing development acquisition phase, our audit will determine whether management is cost-effectively readying the system for the production phase of the acquisition process. This audit was announced May 8, 2000. (J. Mehling/(703) 604-9091).

***Audit of the Acquisition of the Advanced Tank Armament System (D2000AE-0211).** The objective is to evaluate the overall management of the Advanced Tank Armament System. Because the program is in the program definition and risk reduction acquisition phase, our audit will determine whether management is cost-effectively readying for the engineering and manufacturing development phase of the acquisition process. This audit was announced May 8, 2000. (J. Mehling/(703) 604-9091).

***Audit of Service Contracts at the National Security Agency (D2000AD-0213).** The objective is to determine whether the National Security Agency followed appropriate contracting policies and procedures in awarding and administering service contracts. This audit was announced May 9, 2000. (R. West/(703) 604-8983).

***Audit of the Acquisition of Mission-Essential General and Industrial Spare Parts for Major Weapon Systems (D2000LD-0206).** The audit, in response to allegations to the Defense Hotline, will evaluate whether procurement support was adequate in acquiring mission-essential general and industrial spare parts for major weapons systems. This audit was announced May 23, 2000. (T. Schraden/(703) 604-9186).

***Audit of the Acquisition of the Joint Helmet Mounted Cueing System (D2000AB-0220).** The audit objective is to evaluate the overall management of the Joint Helmet Mounted Cueing System. Because the program is in the engineering and manufacturing development acquisition phase, our audit will determine whether management is cost-effectively readying the system for the production phase of the acquisition process. This project was announced June 7, 2000. (R. Spencer/(703) 604-9071).

***Audit of the Acquisition of the Combat Survivor Evader Locator (D2000AL-0230).** The audit objective is to evaluate the overall management of the Combat Survivor Evader Locator, and review applicable management controls. This project was announced June 12, 2000. (C. Santoni/(703) 604-9051).

***Audit of the Acquisition of the Joint Biological Point Detection System (D2000AE-0229).** The objective is to evaluate the overall management of the Joint Biological Point Detection System. Because the program is in the engineering and manufacturing development acquisition phase, our audit will determine whether management is cost-effectively readying the system for the production phase of the acquisition process. This project was announced June 12, 2000 with final report D2000-187 issued on 9/11/00. Sub-project D2001AE-00229.01 was announced November 1, 2000. (J. Meling/(703) 604-9091).

***Audit of Equipment Procurement for the National Guard and Reserve Forces (D2000AB-0232).** The overall objective is to determine the use of funds in the National Guard and Reserve Appropriations. Specifically, we will determine if the funds appropriated to procure equipment have been used for that purpose and if the equipment has been delivered in accordance with approved acquisition plans. We will review selected procurements during Fiscal Years 1996-2000. This project was announced June 20, 2000. (R. Spencer/(703) 604-9071).

***Audit of Acquisition of the Airborne Laser Mine Detection System (D2000AE-0242).** The overall objective is to evaluate the management of the Airborne Laser Mine Detection System. Because the program is in the program definition and risk-reduction acquisition phase, the audit will determine whether management is cost-effectively developing and readying the program for the engineering and manufacturing development phase of the acquisition process. This project was announced June 30, 2000. (J. Meling/(703) 604-9091.

***Audit of the Extended Pilot Program on Sales of Manufactured Articles and Services of Army Industrial Facilities (D2000CH-0239).** The audit will begin in August 2000 and is the result of a tasking in the National Defense Authorization Act for Fiscal Year 2000. The Inspector General previously provided two reports on the pilot program (Report No. 99-121, April 2, 1999 and Report No. 99-203, July 8, 1999). The primary audit objective will be to determine the success of the pilot program. Specifically, we will determine whether the waiver of 10 USC 4543(a)(5) enhanced opportunities for United States manufacturers, assemblers, developers, or other concerns; Army industrial facilities; and small businesses to enter or participate in contracts and teaming arrangements under DoD weapon system programs. This project was announced June 30, 2000. (E. Kissner/(703) 604-9323).

***Audit of the On-Board Jammers for the Integrated Defensive Electronic Countermeasures (D2000AL-0243).** The overall objective is to evaluate the test planning and requirements for the ALQ-165 and the ALQ-214 On-Board Jammers. This project was announced July 6, 2000. (C. Santoni/(703) 604-9051).

***Audit of Fielded Chemical Detection and Alarm Systems (D2000AD-0259).** The overall objective is to evaluate the effectiveness and efficiency of the Fielded Chemical Agent Detection, Monitor, and Alarm Systems and their auxiliary components. Specifically, we will review the technical capabilities, readiness, and logistics support of the Detection, Monitor, and Alarm Systems. This audit was announced August 4, 2000. (R. West/(703) 604-8983).

***Audit of the Advanced Sensor Applications Program Joint Project (D2000FD-0265).** The audit was requested by the Inspector General, Department of Commerce. The objective was to determine whether DoD funds provided to the Environmental Technology Laboratory were spent in accordance with program objectives and the memorandum of understanding between the Department of Defense and the Environmental Technology Laboratory, dated June 8, 1993. This audit was announced August 8, 2000. (B. Flynn/(703) 604-9489).

***Audit of Management of Contracts for F110 Engine Procurements (D2000CF-0276).** The audit is being conducted in response to allegations made to the Defense Hotline. The objective is to determine whether procurement officials properly managed the contracts for procurement of F110 engines and whether overpayments due the Government were recouped. This audit was announced August 24, 2000. (T. McKinney/(703) 604-9288).

***Audit of the Management of the Joint Simulation System (D2000AL-0284).** The audit is being initiated in response to a request from the Director, Joint Staff. The audit objective is to evaluate the financial and program management of the Joint Simulation System program. Specific objectives will be determined at the conclusion of the survey phase. This audit was announced September 1, 2000. (C. Santoni/(703) 604-9051).

Audit of Award and Administration of Contracts for Maintenance, Repair and Rebuilding of Equipment Services (D2001-D000CF-0019). The primary objective of this audit is to determine whether contracting and program officials adequately contracted for and administered contracts for maintenance, repair and rebuilding of equipment services. (T. McKinney/(703) 604-9288)

Program Management Audits of Major Acquisition Programs (2001-DAE-0023). The primary objective of the audits will be to determine whether program managers for selected major acquisition programs are adequately readying the programs for their next milestone decision points in the acquisition process. We will follow our critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. We will also determine whether the programs are implementing smart business practices and are making full use of the flexibilities available through acquisition reform initiatives. (J. Meling/(703) 604-9091)

Use of Contracted Advisory and Assistance Services (2001-D000CH-0029). The primary objective is to determine the adequacy of practices for acquiring contracted advisory and assistance services (CAAS). The audit will evaluate the procedures for determining the price reasonableness of CAAS, the nature and extent of the use of sole-source contracts, and compliance with statutory and regulatory requirements on the use of CAAS. (G. Stephenson/(703) 604-9332)

DoD Paperless Contracting Program (2001-D000CH-0031). The primary objective is to evaluate Service and Defense agency reporting systems for tracking progress in meeting the goal for six types of acquisition transactions, to identify impediments, and to determine if potential savings resulting from electronic commerce technologies are being realized. (G. Stephenson/(703) 604-9332).

Audit of Contractor Performance Assessments (2001-D000CK-0035). The audit objective will be to determine if DoD components are conducting contractor performance assessments in accordance with recent policy issued by the Deputy Under Secretary of Defense for Acquisition, Technology, and Logistics. Further, we will determine if negative performance assessments are reported in a timely manner and whether effective corrective actions are taken. (J. Doyle/(703) 604-9348).

Profit Policy for Professional and Management Support Services Contracts (2001-D000CF-0037. The audit will evaluate the effectiveness of the DoD profit policy for professional and management support services contracts. Specific objectives will be to determine whether prime contractors have sufficient incentive to perform work in-house, whether large percentages of work are subcontracted out resulting in pyramiding of profits and subcontract administrative costs, and whether prime contractors and subcontractors have sufficient incentive to control overhead costs and maximize direct labor, and whether the same support services contractors perform as both prime contractors and subcontractors to each other. (T. McKinney/(703) 604-9288)

Contract Audit Followup (2001-D000CG-0043). The audit will review tracking, reporting, and settlement of contract audit recommendations contained in audit reports issued by the Defense Contract Audit Agency to the Military Departments and Defense agencies. The primary objective of the audit will be to determine whether the DoD Components have established audit followup systems that meet the requirements of Office of Management and Budget Circular A-50, "Audit Followup," and DoD Directive 7640.2, "Policy for Followup on Contract Audit Reports." The audit will also determine whether DoD contracting officers adhere to DoD policies for followup on contract audit reports when settling contract audit issues. (W. Million/(703) 604-9312)

DISA Right-Sizing Data Validation (2001-D000CG-0044). The Director, DISA, requested the IG, DoD, review and validate the FY 2000 year end data that will be collected and used in the decision making process for right-sizing the DISA regional support activities. Final report D2000-175 was issued 8/15/00. (W. Million/(703) 604-9312).

Balkan Sustainment Contracts (2001-D000CG-0045). The primary objective is to determine the efficiency and effectiveness of all support contracts in the Balkan region. Specifically, we will review unprogrammed expenditures and the administration and execution of the contracts. (W. Million/(703) 604-9312).

Evaluation of the Defense Supply Centers" Quality Assurance Program (D2001PT-0023). The objective is to evaluate the Defense Supply Centers' Quality Assurance Program. Specifically, we will evaluate the effectiveness of the Qualified Products List and Qualified Manufacturers List Programs at the Richmond and Columbus Defense Supply Centers in expediting the purchase of quality commodities and reducing Government oversight. This audit was announced October 4, 2000. (K. Stavenjord/(703) 604-8952)

Audit of the Reconnaissance, Surveillance, and Targeting Vehicle Program (D2001AB-0020). The objective is to evaluate the Navy acquisition planning and development of the Reconnaissance, Surveillance, and Targeting Vehicle. We will review the system requirements, program coordination, and management on additional or revised objectives. This audit was announced October 2, 2000. (R. Spencer/(703) 604-9071)

Audit of the Acquisition Management of the Joint Personnel Adjudication System (D2001AL-0012). The objective is to evaluate the acquisition management of the Joint Personnel Adjudication System by the Air Force Security and Communications Management Directorate. Specifically, the audit will determine whether the system is being cost-effectively acquired, monitored, tested, and prepared for deployment and system life cycle support in accordance with DoD Directive 5000.1, "Defense Acquisition," and DoD Directive 5200.28, "Security Requirement for Automatic Data Processing (ADP) Systems." This audit was announced September 15, 2000. (C.Santoni/(703) 604-9051)

Audit of Acquisition of the Wide Area Munition (D2001AE-0011). The objective is to evaluate the overall management of the Wide Area Munition. Because the program is in the engineering and manufacturing development acquisition phase, the audit will determine whether management is cost-effectively developing and readying the program for the full-rate production phase of the acquisition process. This audit was announced September 18, 2000. (J. Meling/(703) 604-9091)

Audit on Operations of the National Assessment Group (D2001AE-0027). The objective is to evaluate the overall management of the National Assessment Group's program, activities, and functions. Specifically, we will determine whether management is adequately and executing the budget, implementing adequate contracting procedures, and following established security guidance. This project was announced October 5, 2000. (K. West/(703) 604-8983).

Audit of Use and Control of Military Interdepartmental Purchase Requests (D2001CH-0032). The objective is to determine whether military interdepartmental purchase request policies and procedures are adequate and economical. This audit was announced October 12, 2000. (G. Stephenson/(703) 604-9332)

Audit of the Defense Information Systems Agency's FY 2000 Data for Right Sizing (D2001CG-0050). The objective is to validate the accuracy and completeness of the FY 2000 data used to support the Defense Information Systems Agency right-sizing plans and to determine if the data was fairly and equitably applied. This project was announced November 1, 2000. (W. Million/(703) 604-9312.

Followup Audit of Procurements of Military Clothing and Related Items by Military Installations in the United States (D2001CH-0046). The audit is in response to a tasking from the House Committee on Armed Services Report on the National Defense Authorization Act for FY 2001. The committee expressed concern over the number of violations of the Buy American Act identified in Inspector General, DoD, Report No. 99-023, "Procurement of Military Clothing and Related Items by Military Organizations," October 29, 1998, and tasked the Inspector General to conduct a followup audit of procurements of military clothing and related items by military installations during fiscal years 1998 and 1999. This audit was announced October 26, 2000. (E. Kissner/(703) 604-9323).

Audit of the Acquisition of the Firefinder II (AN/TPQ-47) Radar (D2001AE-0047). The objective is to evaluate the overall management of the Firefinder II Radar. Because the program is in the engineering and manufacturing development acquisition phase, our audit will determine whether management is cost-effectively readying the program for the production phase of the acquisition process. This audit was announced October 26, 2000. (J. Meling/(703) 604-9091).

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

LOGISTICS

Audit of Items with Obsolete National Stock Numbers in Military Department and Defense Logistics Agency Weapon Systems Files (Project No. *9LD-8012). In response to allegations received by the DoD Hotline, we will evaluate the processes that the Military Departments and the Defense Logistics Agency use to identify and delete items in the weapon systems files that have obsolete national stock numbers. This project was announced on July 28, 1999. (T. Schraden/(703) 604-9186)

***Mission Capable Rates for Critical Major Weapon Systems (0LA-P002).** This audit will determine whether currently fielded critical major weapon systems are being supported and maintained at readiness levels commensurate with joint force requirements. Specifically, the audit will examine the readiness of those weapon systems across the full spectrum of anticipated contingencies and with minimal warning time. (H. Geyer/ (703) 604-9593)

***Joint and Multinational Training (0LA-P003).** This audit will determine whether the combatant commands and their subordinate Service Component Commands and Joint Task Forces have demonstrated the capability to conduct coalition operations. The audit would analyze the results of significant joint and combined exercises, improvements in the interoperability of Service and allied components' forces and weapons systems, significant alterations of command relationships, and recent deployments. (H. Geyer/ (703) 604-9593)

***Management of Nondemand Based Secondary Items (0LD-P002).** This audit will evaluate the management of secondary items categorized by the DoD inventory control organizations as nondemand based items to determine if management, stockage, and procurement procedures are in accordance with DoD policy. (T. Schraden/ (703) 604-9186)

***Implementation of Phase II of the Nonconsumable Item Program (0LD-P003)**. This audit will determine the additional costs that are incurred by the DoD as a result of the duplication of materiel management functions by the Military Departments in Phase I of the Nonconsumable Item Program (the Program). The audit will specifically evaluate the Military Department justifications for exempting items in Phase I from full implementation into Phase II of the Program. (T. Schraden/(703) 604-9186)

***Interservice Pricing Policy for Depot Level Repairable Items (0LD-P004).** This is a joint audit requested by the Joint Logistics Commanders that will be coordinated by the Joint Logistics Audit Planning Group. The audit will evaluate the DoD interservice policy for pricing depot level repairables. The audit will also determine if the Military Department procedures for interservice billing of depot level repairables are appropriate and consistent. (T. Schraden/(703) 604-9186)

***Audit of Procurement of Software Programs Used by the Composite Health Care System II (0LF-8102).** The audit is in response to a DoD Hotline allegation related to the award of a contract for commercial software used by the Composite Health Care System II. The objective is to determine whether DoD followed appropriate acquisition regulations when it awarded the contract. This project was announced December 10, 1999. (M. Joseph/(757) 766-9108)

***Audit of Unfunded Depot Maintenance Requirements (D2000FJ-0103).** The audit objective is to determine whether the information used to compute the DoD unfunded depot maintenance requirements was consistently and accurately applied. In addition, we will determine whether the goal of reducing unfunded depot maintenance requirements is being achieved. As a part of the audit, we will review internal controls to determine whether management complied with the Government Performance and Results Act of 1993. (J. Kornides/(614)-751-1400).

***Meteorological and Oceanographic Services (0LG-P002).** This audit (project D2000LG-0102;) will evaluate DoD meteorological and oceanographic support services. We will determine whether the Military Departments provide the most cost effective and non-duplicative meteorological and oceanographic support services to themselves and other governmental agencies. We will also review oversight of the programs and support to non-DoD meteorological and oceanographic programs. This project was announced February 8, 2000. (DSS 0LG-3102). Sub-project D2000LG-0102.001 was announced August 16, 2000. (E. Klemstine/(703) 604-9172)

***Audit of Effectiveness of the DoD Transportation System in Improving Logistics Response Time for DoD Organizations Outside the Continental United States (0LH-P002).** This audit will evaluate the effectiveness of the DoD transportation system in supporting the DoD strategic goal of reducing logistics response time as it relates to the DoD supply system customers located outside the Continental United States (CONUS). Specifically, we will evaluate the process and the actual time expended to transport supply items from the supply system to Consolidation Containerization Points (CCPs), for processing within the CCPs, and for inside CONUS in-transit shipments prior to movement to customers outside CONUS. (R. Murrell/(703) 604-9210)

***Audit of the Development of the Advanced Logistics Program (0AB-0103).** This audit will examine the prototype "other transaction" agreement issued by the Defense Advanced Research Projects Agency for the development of the Advanced Logistics Program. The audit objective is to evaluate whether the requirements for information assurance, total asset visibility, and acquisition strategy planning are being properly addressed. Final report D2000-122 was issued 5/12/00. (R. Spencer/(703) 604-9071)

<u>*Audit of the Management of Surplus Materiel by DoD (0LD-5104)</u>. The audit, in response to a congressional inquiry, will evaluate the processes that DoD uses in the identification, redistribution, sale, and acquisition of surplus materiel. This audit (0LD-0024) was announced November 29, 1999 with final report D2000-171 issued on 8/9/00. (T. Schraden (703) 604-9186)

<u>*Audit of the Management of National Guard and Reserve Forces' Chemical and Biological Defense Resources (0LA-0117)</u>. The overall objective of the audit is to evaluate the management of chemical and biological defense resources in the National Guard and Reserve Forces. The audit will focus on units and individuals who mobilize and deploy during the first 90 days of hostilities (M-day through D + 90). In addition, we will evaluate the program management of National Guard units charged with chemical and biological defense responsibilities for homeland defense. This audit was announced December 3, 1999. (H. Geyer/(703) 604-9174)

<u>*Audit of Intratheater Transportation Capabilities Within DoD to Support Two Major Theater Wars in Overlapping Time Frames (0LH-0113)</u>. Our overall audit objective is to evaluate DoD intratheater transportation capabilities to support two major theater wars in overlapping time frames. Specifically, we will evaluate the tools that theater commanders use to determine intratheater transportation requirements and determine whether adequate resources are available to support intratheater transportation requirements in the event of nearly simultaneous major theater wars. Further, we will evaluate the coordination of intratheater transportation requirements with coalition and host nation partners. This audit was announced November 29, 1999.
(R. Murrell/(703) 604-9210)

<u>*Audit of Product Verification Program (Project No. D2000CF-0111)</u>. This audit (0CF-0125) will determine how products are selected for testing and whether the program's testing plan is adequate. The audit will also determine whether the Product Verification Program managers and quality assurance specialists are using the test results to purge nonconforming inventory from the DLA depots and to identify contractor and product problems. This project was announced February 14, 2000. (T. McKinney/(703) 604-9288.

<u>*Audit of the Government Performance and Results Act Goals: Army Tank Miles (D2000LH-0138).</u> The overall objective will be to evaluate tank mile goals of the Government Performance and Results Act, shown in the "2000 Secretary of Defense Annual Report to the President and the Congress." Specifically, we will assess the validity of the process, data, and factors used to establish the goals related to tank miles. Further, we will evaluate the methods used to accumulate and report the actual data collected by DoD against those goals. This project (0LH-0131) was announced March 13, 2000. (R. Murrell/(703) 604-9210)

<u>*Audit of the Government Performance and Results Act Goals: Strategic Mobility (D2000LH-0143).</u> Our overall objective will be to evaluate strategic mobility goals of the Government Performance and Results Act, shown in the Secretary of Defense's "Annual Report to the President and the Congress" for 2000. Specifically, we will assess the validity of the processes, data, and factors used to establish the goals related to strategic mobility. Further, we will evaluate the methods used to accumulate and report the actual data collected by DoD against those goals. This audit was announced March 22, 2000. (R. Murrell/(703) 604-9210).

***Audit of Allegations to the Defense Hotline Concerning the Apache Helicopter Prime Vendor Support Program (D2000LH-0252).** The audit is being conducted in response to allegations that the Army's assessment of an unsolicited proposal for the Apache Helicopter Prime Vendor Support Program was biased in favor of keeping Apache helicopter logistics support in-house. This audit was announced July 19, 2000, and reannounced September 18, 2000. The reannounced objective is to evaluate the adequacy of management controls to preclude potential conflicts of interest and ensure the integrity and inclusiveness of data used for management decisions. (R. Murrell/(703)604-9210).

***Audit of Accountability and Control of Material at Maintenance Depots (D2000LH-0285).** The overall audit objective will be to evaluate the effectiveness of policies and procedures used to account for and control material used by depot maintenance facilities. This audit was announced September 11, 2000. (R. Murrell/(703) 604-9180).

Management of Safety Levels for Wholesale Inventory of Secondary Items (2001-D000LD-0007). This audit will evaluate the management of the wholesale inventory of secondary items to determine if safety levels for the items are accurate and appropriate. The audit will also determine the impact of safety levels on achieving supply availability performance goals. Additionally, the audit will determine if applicable management controls have been established at DoD inventory control organizations. (T. Schraden/(703) 604-9186)

GPRA Performance Goal 2.1.1. Enlisted Recruiting (2001-D000LF-0009). This audit will review Government Performance and Results Act (GPRA) Performance Measurement Goal 2.1.1, Enlistment Recruiting, as shown in the 2000 Secretary of Defense "Annual Report to the President and the Congress." The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to verify and validate the goal, the calculation of actual and projected performance, and the stated implications for the future. (M. Joseph/(757) 766-9108)

GPRA Performance Goal 2.1.2. Quality Benchmarks for Enlisted Recruits (2001-D000LF-0013). This audit will review Government Performance and Results Act (GPRA) Performance Measurement Goal 2.1.2, Quality Benchmarks for Enlisted

Recruits, as shown in the Secretary of Defense’s “Annual Report to the President and the Congress” for 2000. The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to verify and validate the goal, the calculation of actual and projected performance, and the stated implications for the future. (M. Joseph/(757) 766-9108)

GPRA Performance Goal 2.1.3A. Active Component Enlisted Retention Rates (2001-D000LF-0015). This audit will review Government Performance and Results Act (GPRA) Performance Measurement Goal 2.1.3A, Active Component Enlisted Retention Rates, as shown in the Secretary of Defense’s “Annual Report to the President and the Congress” for 2000. The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to verify and validate the goal, the calculation of actual and projected performance, and the stated implications for the future. (M. Joseph/(757) 766-9108)

GPRA Performance Goal 2.1.3B. Selected Reserve Enlisted Attrition Rates (2001-D000LF-0017). This audit will review Government Performance and Results Act (GPRA) Performance Measurement Goal 2.1.3B, Selected Reserve Enlisted Attrition Rates, as shown in the Secretary of Defense’s “Annual Report to the President and the Congress” for 2000. The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to verify and validate the goal, the calculation of actual and projected performance, and the stated implications for the future. (M. Joseph/(757) 766-9108)

GPRA Performance Goal 1.2.13. Flying Hours (2001-D000LF-0021). This audit will review Government Performance and Results Act (GPRA) Performance Measurement Goal 1.2.13, Flying Hours, as shown in the Secretary of Defense’s “Annual Report to the President and the Congress” for 2000. The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to verify and validate the goal, the calculation of actual and projected performance, and the stated implications for the future. (M. Joseph/(757) 766-9108)

Aircraft Readiness (2001-D000LA-0001). This audit (previously D000LA-0038) will determine whether currently fielded critical aircraft weapon systems are being supported and maintained at readiness levels commensurate with joint force requirements. Specifically, the audit will examine the readiness of those weapon systems across the full spectrum of anticipated contingencies, and with minimal warning time. This audit was announced August 25, 2000. (H. Geyer/ (703) 604-9174)

GPRA Performance Goal 1.2.5 Army Deployment Tempo (2001-D000LA-0039). This audit will review the Government Performance and Results Act (GPRA) Performance Goal 1.2.5., Army Deployment Tempo, as shown in the Secretary of Defense’s “Annual Report to the President and Congress” for 2000. The audit will determine the accuracy and validity of the methodology used to develop the measurement goal, the data sources used to validate and verify the goal, the calculation of actual and projected, and the stated implications for the future. (H. Geyer/(703) 604-9174)

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

CONSTRUCTION AND INSTALLATION SUPPORT

Audit of Maintenance and Repair of DoD General and Flag Officer Quarters (Project No. **9CG-5031). As requested in the House Bill for Defense Appropriations for FY 2000, we will evaluate the maintenance and repair of DoD general and flag officer quarters. This project was announced on August 27, 1999.; final report D-2000-071 was issued January 27, 2000. Project 9CG-5031.01 was announced January 28, 2000. Project D1999-D000CG-0085.02 was announced October 17, 2000. (W. Million/(703) 604-9312)

****Audit of DoD Maintenance, Repair, Environmental, and Construction Requirements for Bulk Fuel Storage and Delivery Systems Infrastructure (D1999-D000CG-0088).** This project (previously 9CG-5049) was requested by various OSD and DLA offices. This project was reannounced on August 25, 1999, with final report 00-164 issued on 7/20/00., to reflect the new title and objective. The objective is to evaluate the accuracy and reliability of DoD maintenance, repair, environmental, and construction requirements for bulk fuel storage and delivery systems infrastructure. The project was initially announced on April 28, 1999, as the Audit of the Defense Logistics Agency Requirements for Bulk Fuels Storage Infrastructure. The original objective was to evaluate the accuracy and reliability of the DLA's military construction requirements for bulk fuel storage infrastructure. Sub-project 9CG-5049.3 (D1999-CG0088.03) was announced March 16, 2000. Sub-project D000CG-0088.05 was announced June 21, 2000. Sub-project D000CG-0088.06 was announced September 15, 2000. Final report D2000-164 was issued 7/20/00. (W. Million/ (703) 604-9312)

***Defense Base Realignment and Closure Military Construction FY 2000 Budget Data (0CG-P002).** The audit will review the accuracy of the Defense base realignment and closure (BRAC) military construction (MILCON) FY 2000 budget data. The specific objectives will be to determine whether the proposed projects are valid BRAC requirements, whether the decision for construction was supported with required documentation including an economic analysis, and whether the analysis included existing facilities. (W. Million/(703) 604-9312)

***Audit of Defense Information Systems Agency Regional Support Activity Right-sizing (D2000CG-0165).** The objective will be to determine whether Defense Information Systems Agency's plan for right-sizing its regional support activities conforms with its organizational goals, is consistent with DoD policy, and compiles with applicable laws and regulations law. This project was announced April 10, 2000 with final report 00-175 issued on 8/15/00. (B. Wan/(703) 604-9259).

Real Property Maintenance and Repair Backlog (2001-D000CG-0030). The audit will review the administration of maintenance and repair to DoD facilities. The audit will determine whether facilities maintenance and repair is being accomplished in an economical manner, whether requirements and program performance are being reported accurately, and if internal controls are adequate to assure achievement of the maintenance and repair program objectives. (W. Million/(703) 604-9312)

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

ENVIRONMENT

<u>Hazardous Waste Disposal Costs (9CK-5021)</u>.** At the suggestion of the Office of the Deputy Under Secretary of Defense (Environmental Security), we will determine why hazardous waste disposal budgets are increasing while the unit cost to dispose of hazardous waste has decreased. We will also evaluate controls for Defense Component hazardous waste measure of merit reporting and budget formulation. This project, 9CK-5021, was announced on August 26, 1998; the final report D2000-020, was issued October 26, 1999. A second project, 9CK-5021.01, was started on September 7, 1999. (J. Doyle/(703) 604-9348)

<u>Evaluation of the DoD and Military Overseas Environmental Program (Project No. **9CB-0088)</u>. We will determine the status of DoD environmental program requirements at overseas, specifically assessing U.S. military compliance with governing environmental standards in foreign countries. This project was announced on January 6, 1999; final report 99-251 was issued September 15, 1999. Sub-project 9CB-0088.01 had final report 00-157 issued on 6/28/00. Sub-project D1999-D000CB-0002.02 was announced April 7, 2000. (W. Gallagher/(703) 604-9270)

<u>*Base Realignment and Closure (BRAC) Cleanup Acceleration (0CB-P003)</u>. The purpose of this effort is to determine whether DoD is successfully expediting cleanup of contaminated sites at closure bases. The specific objectives are to identify best management approaches for accelerating cleanup, develop improved acceleration metrics, and determine if regulators are supporting and contributing to the acceleration effort. (W. Gallagher/(703) 604-9270)

<u>*Audit of DoD Wastewater Treatment Systems (D2000CK-0216)</u>. We will determine whether DoD is accurately and consistently reporting the number of permits and permitted systems covered by the Clean Water Act and the number of systems in compliance with the Act. In addition, we will assess how DoD is managing its resources for wastewater treatment systems. This audit (previously 0CK-P002) was announced May 17, 2000. (J. Doyle/ (703) 604-9348)

<u>*Evaluation of the Navy Shipboard Pollution Control Equipment Program (0CB-5107)</u>. This evaluation was requested by the House Appropriations Committee to review the effectiveness and cost effectiveness of the Navy's pollution control equipment program for upgrading equipment on Navy ships. Specifically, we will assess the status of progress toward program goals and objectives, and review program costs versus products and services delivered. This audit was announced November 29, 1999. (W. Gallagher/(703) 604-9270)

***Evaluation of Military Aircraft Accident Investigation and Reporting (D2000CB-0236).** The evaluation is scheduled to begin in July 2000. The Deputy Under Secretary of Defense for Environmental Security requested that we conduct a process review to determine whether the Services have implemented DoD policy for aircraft accident investigation and reporting. We will evaluate the credibility and independence of accident investigation teams, the root cause identification process, the timeliness and factual accuracy of investigation reports, accident recordkeeping, and the implementation of appropriate corrective action. This project was announced July 7, 2000. (W. Gallagher/(703) 604-9270).

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

HEALTH CARE

***Audit of Distribution and Sharing of DoD Health Care Resources (0LF-0115).** The overall objective is to determine whether DoD health care resources are effectively distributed and shared in catchment areas, in medical regions, and among Military Departments. To avoid duplication of effort, we will coordinate with the General Accounting Office and with the TRICARE Management Activity on efforts such as the ongoing Military Health System Reengineering Study. This audit was announced November 29, 1999. This *project was cancelled April 20, 2000,* because the team was reassigned to the Secretary of Defense-directed evaluation of the Military environment with respect to the homosexual conduct policy. The same team is now assigned to perform an audit of the collection and reporting of quality assurance data within the Military Health System, as requested by the Assistant Secretary of Defense (Health Affairs). Additionally, a working group in the Tricare Management Activity is performing a study to optimize use of resources in military treatment facilities. (M. Joseph/(757) 766-9108).

***Audit of the Collection and Reporting of Quality Assurance Data Within the Military Health System (D2000LF-0195).** The audit objective is to evaluate the collection and reporting of quality assurance data within the Military Health System with a focus on the management of events potentially affecting patient safety. Specifically, the audit will cover the occurrence and reporting of such events and how the various quality assurance programs receive and use the information to improve patient safety. This audit was requested by the Assistant Secretary of Defense (Health Affairs). This audit was announced April 12, 2000. (M. Joseph/(757) 766-9108).

***Audit of the Procurement Actions Related to the 3.0 Managed Care Support Services Request for Proposal (D2000CK-0269).** This audit is in response to a DoD Hotline referral regarding the 3.0 Managed Care Support Services Request for Proposal. The objective is to determine whether procurement actions and decisions regarding the 3.0 Managed Care Support Services Request for Proposal were proper. This audit was announced August 29, 2000. (J. Doyle/(703) 604-9348).

***Audit of the Management of the Armed Services Blood Program (0LF-0106).** The objective of this audit is to determine whether the management and administration of the Armed Services Blood Program is adequate to ensure quality blood products are properly handled and controlled during both peacetime and wartime. (B. Brilliant/(703)-604-8875)

Army Deployable Medical Systems (2001-D000LF-0040). This overall audit objective will be to determine whether the Army Deployable Medical Systems (DEPMEDS) are based on the requirements necessary to support the DoD operation plans. This audit is one of a series of ongoing audits of DoD DEPMEDS operations. (M. Joseph/(757) 766-9108).

Audit of the Military Health System Optimization Initiative (D2001LF-0043). In December 1999, we began an audit (Project No. 0LF-0115) of the distribution and sharing of DoD health care resources that was cancelled in order to satisfy an audit request from the Secretary of Defense. Since the cancellation of that audit, DoD has expended significant effort toward developing plans to reengineer health care delivery within the Military Health System. This audit will focus on the Military Treatment Facility Optimization Initiative outlined in the Health Care Reengineering Program. We will also review the distribution and sharing of health care resources in catchment areas, in medical regions, and among Military Departments. This audit was announced October 31, 2000. (M. Joseph/(757) 766-9108.

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

SECURITY ASSISTANCE AND INTERNATIONAL SECURITY

Audit of Controls Over the Transfer of Militarily Sensitive Technologies and Information to Countries and Entities of Concern (9LG-5030).** The objective of this audit is to evaluate the adequacy of DoD policies and procedures to prevent the transfer of technologies and technical information with potential military application to countries and entities of concern. We will specifically determine whether critical technologies and information are effectively controlled at laboratories and research facilities owned and sponsored by DoD. The final report for this project, report D2000-110, was completed 3-24-00. Project *9LG-5030.01 started on September 20, 1999, with he final report for this project, report 00-130, was completed 5/26/00.. Project 9LG-5030.2 was announced in February 1, 2000; the final report for this project, report 00-109, was completed 3-24-00. Project 9LG-5030.03 was announced February 24, 2000. (E. Klemstine/(703) 604-9172)

***Cooperative Threat Reduction Program (0LG-5105).** This audit (D000LG-0031) will review the policies and procedures related to the execution of the Cooperative Threat Reduction program. Specifically, we will determine whether funds obligated under the program were used in accordance with the agreements made between the U.S. and the governments of Russia, Ukraine, Kazakhstan, and Belarus. This audit was announced November 29, 1999 with final report 00-176 issued on 8/15/00. Project D000LG-0031.01 was announced May 30, 2000. (E. Klemstine/(703) 604-9172)

***Audit of the DoD Involvement in the Review and Revision of the Commerce Control List and the U.S. Munitions List (D2000LG-0244).** This audit is one of several annual reports to be issued by the Inspector General, DoD, in accordance with the National Defense Authorization Act for Fiscal Year 2000, section 1402, which requires an annual report on the transfer of military sensitive technologies to countries and entities of concern. The overall objective is to evaluate the role of DoD in reviewing and revising the Commerce Control List and the U.S. Munitions List. Specifically, we will examine the DoD process for ensuring that U. S. national security objectives are being considered when revisions to the Department of Commerce Control List and the Department of State U.S. Munitions List are made. This audit was announced July 19, 2000. (E. Klemstine/(703) 604-9172).

<u>Department of Commerce Control List and Department of State U.S. Munitions List (2001-D000LG-0024)</u>. This audit is one of an annual series mandated by law. We will evaluate the role of DoD regarding revisions and updates of the Commerce Control List and the U.S. Munitions List. Specifically, we will analyze the Department of Commerce Control List and the Department of State U.S. Munitions List processes to determine if DoD is consulted when revisions and updates are being considered that will affect U.S. national security. We will also evaluate DoD processes used after DoD is consulted to determine whether DoD decisions regarding the Commerce Control List and the U.S. Munitions List are reached in an efficient, optimal manner using all available information and resources. We will also review the management control program as it applies to the stated audit objectives. (E. Klemstine/(703) 604-9172).

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

QUALITY OF LIFE

<u>Disposition of Allotment Payments to Insurance Companies (D2001LF-0010).</u> This audit (previously 2001-D000LF-0050), requested by the Under Secretary of Defense (Personnel and Readiness) will evaluate the procedures used by insurance companies for disposing of or returning allotment payments to the military member for canceled or non-existing insurance policies. In addition, we will review Defense Finance and Accounting Service procedures for establishing and canceling allotments to determine if improvements could be made to ensure allotments are paid only for active policies. This audit was announced September 11, 2000. (M. Joseph/(757) 766-9108)

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

AUDIT POLICY AND OVERSIGHT

The Inspector General, DoD, has statutory responsibility to provide policy direction for audits performed within DoD and to evaluate the performance of DoD audit organizations, including adherence to audit policies and standards. Additional statutory responsibilities include ensuring appropriate use of non-Federal auditors and their compliance with auditing standards on DoD engagements.

SUMMARY OF FY 2000 PLANNED PROJECTS

***Quality Control Reviews of Single Audits (0OA-9106).** The objective is to evaluate whether independent auditors (Federal and non-Federal) performed their audits in accordance with applicable standards and the audit requirements of the Single Audit Act and the Office of Management and Budget Circular A-133, "Audits of State, Local Governments, and Non-Profit Organizations." Our reviews will focus on the qualitative aspects of the audits at selected independent public accounting firms with emphasis on those entities that have not received recent coverage. (W. Berry/(703) 604-8789)

***DCAA Participation in Integrated Product Teams (0OC-9110).** The objective is to evaluate the DCAA role in Integrated Product Teams of providing real-time feedback during the proposal preparation process by identifying problems and finding potential solutions at the earliest possible point in the procurement process. We will evaluate audit results, monetary benefits, and the DCAA contribution to the overall procurement cycle time reduction. This project was announced on December 16, 1999. (W. Berry/(703) 604-8789)

***DCAA Audit Coverage at a Major Contractor (0OC-P004).** The objective is to analyze the total DCAA audit coverage at a selected major contractor with several business entities. Our analysis would include dollars audited, costs questioned, dollars saved, staff years expended, and identity changes in DCAA coverage that occurred as a result of acquisition reform. We will also address the Administrative and Procurement Contracting Officers satisfaction with the DCAA audit coverage. (W. Berry/ (703) 604-8761)

***Internal Audit Policy Revisions and Guidance (0OA-9105).** The objectives are to provide internal and contract audit policy guidance, direction, and coordination on technical matters including Federal and DoD regulations, accounting standards, OMB Circulars, proposed legislation, auditing standards, and audit policy issues. Audit policies currently being revised are DoD Directive 7600.2, "Audit Policies" and DoD Directive 7600.10, "Audits of State and Local Governments, Institutions of Higher Education and

Other Nonprofit Organizations." As required by DoD Directive 5100.73, "Major Department of Defense Headquarters Activities", we will provide audit policy direction to the DoD audit organizations on reviewing and reporting on components implementation of the Directive to identify and manage the number and size of major headquarters activities in the DoD. This project was announced October 4, 1999. (W. Berry/(703) 604-8760)

***Contract Audit Division Oversight of Contract Audit Policy (0OC-9107)** Section 802 of the National Defense Authorization Act for FY 2000, requires us to assist the Administrator of Federal Procurement Policy in preparing a report to the Congress on various categories of coverage of contracts for applying cost accounting standards. We will also review 50 proposed changes to the acquisition regulations and cost accounting standards under this project. This project includes updating the DoDIG Single Audit Website. This project was announced October 4, 1999. (W. Berry/(703) 604-8760)

***Quality Control Review of the Henry M. Jackson Foundation FY 1998 Office of Management and Budget Circular A-133 Audit (D2000-OA-0169).** Our office is the cognizant agency for the Henry M. Jackson Foundation, for the fiscal year ended September 30, 1998. The purpose of our review will be to determine if the audit work was performed in accordance with the Office of Management and Budget (OMB) Circular A-133 and applicable auditing standards and regulations. The review will include audit working papers supporting OMB Circular A-133 audit(s) for FY 1998, and support for the continuing professional education completed by individuals who participated in the FY 1998 audit(s). This project was announced April 21, 2000. (M. Gordon/(703) 604-8738)

Internal Audit Oversight and Policy Implementation (2001-D000OA-0032). The objective is to provide policy guidance to and oversight of the Department of Defense audit organizations. These organizations include the Service Audit Agencies, and internal audit and review offices of defense agencies and military facilities. Potential projects include Analysis of Audit Coverage Within DoD; Analysis of Risk Assessment Methodologies used by Audit Organizations; and Oversight Review of Selected Internal Audit Review Organizations. (W. Berry/(703) 604-8789)

Quality Control Reviews of Single Audits (2001-D000OA-0033). The objective is to evaluate whether independent auditors (Federal and non-Federal) performed their audits in accordance with applicable standards and the audit requirements of the Single Audit Act and the Office of Management and Budget Circular A-133, “Audits of State, Local Governments, and Non-Profit Organizations.” Our reviews will focus on the qualitative aspects of the audits at selected independent public accounting firms with emphasis on those entities that have not received recent coverage. (W. Berry/(703) 604-8789)

<u>Oversight of DoD Contract Audits (2001-D000OA-0034).</u> The primary objective is to provide policy guidance and oversight of DoD contract audit activities as required by the IG Act and DoD Directive 7600.2, Audit Policies. Specifically, we will evaluate Defense Contract Audit Agency (DCAA) audit guidance and various management initiatives to ensure they are properly implemented. During audits of individual assignments, we will determine whether the audits are performed in accordance with government auditing standards. Some potential areas of coverage include concurrent auditing, billing system initiative, and management information assurance. (W. Berry/(703) 604-8789)

<u>Quality Control Review of Massachusetts Institute of Technology FY 1999 OMB Circular A-133Audits (2001-D000OA-0015).</u> This office is the cognizant agency for the Massachusetts Institute of Technology for the fiscal year ended June 30, 1999. The purpose of our review will be to determine whether the audit work was performed in accordance with the OMB Circular A-133, and applicable auditing standards and regulations. This audit was announced September 15, 2000. (D. Griffin/(703) 604-8705)

*** indicates audits that were carried over from FY 2000**
**** indicates audits that were carried over from FY 1999**

Appendix A. DoD IG Issue Area Planning & Coordination Groups

Group	Representative	Telephone
Acquisition Program and Contractor Oversight	Mary Ugone	(703) 604-9002
Construction and Installation Support	Wayne Million	(703) 604-9312
Environment	Paul Granetto	(703) 604-9201
Finance and Accounting	F. Jay Lane	(703) 604-9101
Health Care	Michael Joseph	(757) 766-9108
Information Technologies Resources	Wanda Hopkins	(703) 604-9049
Quality of Life	Michael Joseph	(757) 766-9108
Logistics	Tilghman Schraden	(703) 604-9176
Security Assistance and International Issues	Evelyn Klemstine	(703) 604-9172

Appendix B. Plan Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology
Under Secretary of Defense (Comptroller)/Chief Financial Officer
Under Secretary of Defense for Personnel and Readiness
Under Secretary of Defense for Policy
Assistant Secretary of Defense (Command, Control, Communications & Intelligence)/ Chief Information Officer
Assistant Secretary of Defense (Public Affairs)
Assistant Secretary of Defense (Reserve Affairs)
Deputy Under Secretary of Defense (Acquisition Reform)
Director, Acquisition Program Integration
Director, Defense Procurement
Director, Program Analysis and Evaluation
Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense (Comptroller/CFO)
Deputy CFO, Office of the Under Secretary of Defense (Comptroller/CFO)

Department of the Army

Assistant Secretary of the Army (Financial Management and Comptroller)
Inspector General, Department of the Army
Auditor General of the Army
Inspector General, U.S. Army Materiel Command
Commander, U. S. Army Criminal Investigative Command

Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)
Naval Inspector General
Marine Corps Inspector General
Auditor General of the Navy

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller)
Inspector General of the Air Force

Appendix B. Plan Distribution (Continued)

Department of the Air Force (Continued)

Auditor General of the Air Force
- Air Force Audit Agency/DO
- Air Force Audit Agency/FD
- Air Force Audit Agency/MS
- Air Force Audit Agency/FS

Commander, Air Force Materiel Command
Commander, Air Force Office of Special Investigations
Inspector General, Air Combat Command
Inspector General, Air Education and Training Command
Inspector General, Air Force Materiel Command
Inspector General, Air Force Reserve Command
Inspector General, Air Force Special Operations Command
Inspector General, Air Force Space Command
Inspector General, Air Mobility Command
Inspector General, Air National Guard
Inspector General, Pacific Air Forces
Inspector General, U.S. Air Forces in Europe

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Defense Commissary Agency
Director, Defense Finance and Accounting Service
Director, Defense Logistics Agency
Inspector General, Defense Information Systems Agency
Inspector General, Defense Intelligence Agency
Inspector General, Defense Threat Reduction Agency
Inspector General, Joint Staff
Inspector General, National Reconnaissance Office
Inspector General, National Security Agency
Inspector General, National Imagery and Mapping Agency