

DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL

FY 2013 AUDIT PLAN

OVERVIEW



February 2012

OFFICE OF THE UNDER SECRETARY OF DEFENSE
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The *Inspector General Act of 1978*, as amended, states that the Department of Defense Inspector General is responsible for conducting audits, investigations, and inspections, and for recommending policies and procedures to promote economic, efficient, and effective use of agency resources and programs that prevent fraud, waste, abuse, and mismanagement. The *IG Act* also requires the Inspector General to keep the Department and Congress fully and currently informed about problems and deficiencies in the Department's operations and the need for corrective action. The Office of the Deputy Inspector General for Auditing is one of six components within the Office of the Inspector General that performs oversight of the Department.

The Office of the Deputy Inspector General for Auditing conducts audits on all facets of DoD operations. The work results in recommendations for reducing costs; eliminating fraud, waste, and abuse of authority; improving performance; strengthening internal controls; and achieving compliance with laws, regulations, and policy.

Mission

Provide independent, relevant, and timely audits that promote economy, efficiency, and effectiveness with sound, actionable recommendations that, when effectively implemented, improve the Department's programs, operations, and stewardship of its resources.

Vision

To be the premier audit organization in DoD that promotes excellence and provides leadership throughout the Department and makes a difference in the lives of the warfighter.

Core Values

- Integrity • Efficiency • Accountability • Excellence

Office of the Deputy Inspector General for Auditing FY 2013 Audit Plan

The Office of the Deputy Inspector General for Auditing provides independent and objective audit services to promote continuous improvement, management, and accountability of DoD operations, programs, and resources to support DoD in its defense of U.S. national interests. The FY 2013 Audit Plan identifies our ongoing and planned oversight of DoD organizations, programs, and activities, and its functions as an integral part of the DoD management system.

To develop our FY 2013 Audit Plan, we evaluated DoD's strategic vision as outlined in the 2010 Quadrennial Defense Review and the FY 2013 DoD budget; executive branch priorities; statutory requirements; previously identified IG management challenges; Government Accountability Office (GAO) high-risk areas; and internal risk assessments. Additionally, we conducted outreach with DoD senior leaders, military commanders, and congressional representatives to identify pertinent and emerging areas requiring our oversight attention.

Accordingly, for FY 2013, our primary oversight is focused on the following risk areas: major defense acquisition programs; contract management; financial management and the Secretary's auditability goals; business systems modernization efforts; cyber security; equipping and training the Afghan National Security Forces; health care; and joint warfighting and readiness. In prioritizing our oversight to address these risk areas, we designed the planned audits to improve the safety and welfare of Service members and their families, support the Department's Overseas Contingency Operations, improve operations and financial reporting, identify improvements in ongoing efficiency efforts, and identify new efficiencies.

We will continue to adjust our planned audits and priorities throughout FY 2013 to respond to new management requests, congressional requests, Hotline allegations, and other out-of-cycle requirements. As in previous years, we continue to coordinate our planned projects with other DoD audit organizations through joint planning groups and other coordination efforts. Updates to this plan are available on our website at www.dodig.mil/audit or by contacting the Corporate Planning Branch at (703) 604-9142.



Daniel R. Blair

Deputy Inspector General
for Auditing

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FY 2013 Audit Plan

The Deputy Inspector General for Auditing prioritizes oversight efforts to ensure the projects included in the FY 2013 Audit Plan are timely, relevant, and responsive to the dynamic environment within the Department. This plan is intended to address significant risks identified in the Department, our statutory mandates, and congressional and DoD leadership concerns. In determining specific oversight projects to be performed in the upcoming fiscal year, we balanced the needs and requests of both the Department and Congress. Appendix A provides an illustrative overview of our planned audits by source.

Our planning process included conducting outreach with congressional representatives and Department leadership. We met with various senior officials responsible for the significant operations and programs in DoD to include financial management, acquisition, procurement, health care, cyber security, and military operations. We reviewed DoD strategic documents such as the 2010 Quadrennial Defense Review and the DoD Budget. We also reviewed testimony presented by DoD leadership, IG-identified management and program challenges, Government Accountability Office-identified high-risk areas, other organizations' oversight reporting, and information gathered during audit and investigative efforts. All this information helped us identify and plan oversight of the existing systemic challenges and challenges the Department will most likely face in the future.

We assessed risk areas that have been identified through our and GAO oversight efforts and developed audits to address those risk areas and make recommendations that, when implemented, will improve DoD operations and help reduce risks associated with the particular scope of the audit. One significant theme for the FY 2013 audit plan was to focus on the current budget challenges faced by the Department and the need to parallel the Secretary of Defense's initiative to become more efficient. Specifically, we focused oversight in areas most likely to achieve efficiencies—improvements in ongoing efforts and new efficiencies DoD could implement. Additionally, the planned audits will increase the effectiveness of programs and operations; detect and prevent fraud, waste and abuse; ensure compliance with laws; assist DoD in achieving financial statement audit readiness; improve security; and ensure the safety and needs of the Service members and their families.

DoD Strategic Goals and Priorities. One of the first steps in developing effective oversight is determining the issues and activities that are important and critical to DoD accomplishing its mission. As we developed the FY 2013 oversight projects, we considered the DoD Strategic Goals and other priority goals outlined in the DoD Budget, to include financial statement audit readiness goals and legislative requirements, the Better Buying Power initiatives, and improving the acquisition process.

DoD's Strategic Goals

1. Prevail in Today's War
2. Prevent and Deter Conflict
3. Prepare to Defeat Adversaries and Succeed in Wide Range of Contingencies
4. Preserve and Enhance the All-Volunteer Force
5. Reform the Business and Support Functions of the Defense Enterprise

Source: DoD

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Another key component for effective planning is an understanding and knowledge of the findings from previous oversight, to include OIG-identified Departmental management challenges, GAO high-risk areas, and information learned through our Joint planning groups. Annually, we identify and summarize the most serious management and performance challenges facing DoD and assesses the progress the Department has made in addressing those challenges. In preparing the FY 2013 Audit Plan, we considered the following seven management and performance challenges:

Acquisition Processes and Contract Management — Financial Management Health
Care — Equipping and Training Iraqi and Afghan Security Forces
Joint Warfighting and Readiness — Nuclear Enterprise
Information Assurance, Security, and Privacy

Source: DoD IG

In addition, to the IG Management Challenges, the GAO has identified 30 Federal programs and activities as being at high risk for waste, fraud, abuse, and mismanagement. The GAO has identified seven DoD specific risks:

Approach to Business Transformation — Contract Management
Business Systems Modernization — Financial Management
Supply Chain Management — Support Infrastructure
Weapon Systems Acquisition

Source: Government Accountability Office

RISKS

The following is a brief description of the risk areas that our FY 2013 audit plan addresses. Appendices B and C provide an illustrative overview of the FY 2013 DoD IG planned audits by IG Management Challenge Area, DoD Strategic Goals, and GAO high-risk areas.

Acquisition Processes and Contract Management

The Department continues to experience challenges in its management of Major Defense Acquisition Programs (MDAPs). The number of MDAPs has decreased, from 111 in FY 2011 to 89 in FY 2012. The Department continues to reprioritize and rebalance its investments in weapon systems and has made progress toward improving efficiency. As budgets continue to come under increasing scrutiny, the Department must continue to evaluate the merits, usefulness, and cost of all programs. MDAPs continue to remain a high priority with the DoD IG and Congress, because a number of high-profile programs are over cost and behind schedule. DoD needs to better balance its limited resources, the capabilities needed for current conflicts, and the capabilities needed to prepare for possible future conflicts. Senior leadership has, in recent years, terminated acquisition programs that were underperforming, over budget, or of questionable continuing investment.

We will continue to focus oversight resources on MDAP audits that emphasize complex acquisition programs with significant dollar values. The audits will determine whether DoD is effectively managing these programs

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and will evaluate all aspects of program management, to include requirements, acquisition planning, funding, systems engineering, and the test and evaluation processes.

DoD spends over \$400 billions for goods and services; despite the billions spent, our prior audit reports have shown that requirements were frequently not well-defined, and the contracting arrangements were often not the most appropriate for ensuring the efficient and effective use of DoD resources. Furthermore, contract oversight was lacking or inadequate. The current acquisition workforce is still trying to rebuild itself to sufficient size and obtain adequate training and experience to manage the complexities of DoD's acquisitions. For these reasons, DoD continues to be vulnerable to increased fraud, waste, and mismanagement of taxpayer money, and the area of contract management remains a high-risk area.

The Department's continuing contracting challenges include obtaining adequate competition in contracts, defining contract requirements, overseeing contract performance, obtaining fair and reasonable prices, and maintaining contract documentation for contract payments. The Department relies heavily on contractors to provide acquisition management and contract support functions, which often includes acquisition planning, requirement determinations, contract award, performance review, bid analysis, cost assessment, and contract monitoring functions. The Department's increased use of contractors as acquisition support highlights some of the challenges that DoD continues to face.

The Department continued to be challenged by its contingency contracting efforts. In FY 2012, we issued an update to our FY 2010 report "Contingency Contracting: A Framework for Reform." The FY 2012 update identified nine areas of the contracting process that continue to show deficiencies with DoD's contingency contracting efforts. Consequently, DoD IG oversight of contingency contracting efforts will continue to focus on this high-risk area.

The contract-management audits to be conducted in FY 2013 will address risks such as sole-source procurements of spare parts, award fees, the development of contract requirements, the adequacy of Government oversight of contractor and subcontractor performance, military construction project requirements, and service contracts. The recommendations that result from these audit reports will continue to improve contract management and identify monetary benefits that can be used to support other warfighter needs.

Equipping and Training the Afghan National Security Forces

Equipping and training the Afghan National Security Forces (ANSF) is a critical goal for the U.S. and coalition efforts to establish and sustain a sovereign, stable, and secure government of the Islamic Republic of Afghanistan. As billions of dollars are spent to achieve these goals, a top priority of the DoD IG is to provide monitoring and oversight of the acquisition and contracting processes for the training, equipping, and sustainment of the Afghanistan National Security Forces. The audits performed in this area will address the management and administration of contracts for goods and services that directly support efforts funded with Afghan Security Forces Funds. Specifically, the audits will be designed to evaluate requirements, the sufficiency of Government oversight of contractor and subcontractor performance, and the obligation and management of funds. We will also look at the acquisition, maintenance, and sustainment of equipment in support of the ANSF.

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Financial Management

The Department's financial management challenges impair its ability to provide reliable, timely, and useful financial and managerial data needed to support operating, budgeting, and policy decisions. Pervasive material internal control weaknesses impact the accuracy, reliability and timeliness of budgetary and accounting data and financial reporting that is used by key decision makers and the Congress.

In the FY 2012 audit opinion on DoD's consolidated financial statements, we reported the same 13 material internal control weaknesses as in the previous year. These pervasive and longstanding financial management challenges impede the Department's ability to obtain an unqualified opinion on its financial statements and create an environment where DoD is more susceptible to making improper payments and impair the Department's ability to identify fraud, waste, and abuse.

At the beginning of FY 2012, Secretary Panetta directed the Department to accelerate several of the Financial Improvement Audit Readiness Plan goals. Specifically, the Secretary directed the Military Services and the Department to have their Statements of Budgetary Resources auditable by the end of FY 2014; increased the emphasis on accountability of military assets; and meet the legal requirements to all of DoD's financial statements auditable by 2017. Achieving these goals will be challenging.

To assist in achieving audit readiness, the Department is focused on the successful development and deployment of several enterprise resource planning (ERP) systems that process and provide financial data critical to business operations, and are a key component of the Department's strategy to become auditable. Our prior audits of several ERP systems revealed that DoD is facing serious challenges implementing these systems. These audit reports have called into question whether the Department will meet its internal and external auditability milestones if the ERP systems do not operate as intended. Further, these systems have experienced cost and schedule growth and lacked appropriate senior-level governance over their development, test, and implementation. We plan to conduct additional audits on DoD's continued implementation and development of the ERP systems in order to provide additional recommendations that will improve the development and deployment of these systems.

The DoD IG will continue to provide oversight of DoD financial improvement and audit readiness efforts, to include audits required by the Chief Financial Officers Act. Audits will focus on financial management; the Department's management and development of the ERP systems; DoD financial improvement and audit readiness efforts; assessing the auditability of military equipment and other assets; and efforts to reduce and eliminate improper payments.

Health Care

The Military Health System (MHS) must provide quality care for over 9 million beneficiaries within fiscal constraints while facing increased user demands, legislative imperatives, and inflation. These factors make cost control difficult for both the public and private sectors. MHS costs have more than doubled, from \$19 billion in FY 2001, to the Department's request of \$48.7 billion for FY 2013. The ability to deploy a healthy and resilient force is a key mission of the MHS. With the increased duration and frequency of deployments, the MHS challenge is magnified. We will focus oversight on the controls to prevent overpayments, efforts to improve awareness of potential health conditions, medical readiness, and privacy and security safeguards for DoD patient health information.

Information Assurance, Security and Privacy

DoD must defend its information and information systems against increasing threats. As identified in the Department's strategy for operating in cyberspace, the continuing growth of networked systems, devices, and platforms means cyberspace is an integral part of DoD's capabilities. DoD networks are under constant attack from cyber security threats launched from the internet or from malicious software in e-mail attachments, removable media, or hardware that DoD procures. According to recent reports from the Department of Homeland Security, reported computer security incidents for Federal agencies have increased from 5,503 in FY 2006 to 43,889 in 2011, an increase of approximately 700 percent over 6 years. As stated in the Department's cyberspace strategy, foreign nations are working to exploit DoD unclassified and classified networks, and some have already acquired the capacity to disrupt parts of DoD's information infrastructure. The Department faces significant challenges in three areas of potential adversarial activity: theft or exploitation of data; disruption or denial of access or service that affects the availability of networks, information, or network-enabled resources; and destructive action including corruption, manipulation, or direct activity that threatens to destroy or degrade networks or connected systems. We will focus our cyber security audits on information security and assurance, operations and contingency planning, information technology acquisitions, vulnerability management and emerging capabilities, such as cloud computing.

Joint Warfighting and Readiness

Maintaining readiness and ensuring effective support for the warfighter is essential to the Department. However, the high operational tempo of deployments in Southwest Asia requires DoD to pay extra attention to the well-being of our service members, systems, and institutions. Factors that can affect joint warfighting and readiness include a decreasing budget, a planned drawdown of forces from Afghanistan, the need to reset equipment and personnel across the Services, a return to full-spectrum training, and an enhanced focus on the Pacific theater and Africa. However, the desired end-state remains the same: provide the right force, the right personnel, and the right equipment and supplies in the right place, at the right time, and in the right quantity, across the full range of military operations. A decrease in DoD's budget will be felt across the Department, especially in the areas such as training and exercises. The planned drawdown of forces from Afghanistan will challenge the Department in many areas at once. These forces will have to be reintegrated into the total force, and reset will have to occur—not just to equipment but also to personnel and units. Repairs will be needed to equipment the units must retain, while equipment the units are not retaining will need to be replaced. This will require management visibility and vigilance. We will focus oversight on controls over the drawdown of equipment in Afghanistan, warehouse storage capacity, defense fuels utilization, management of critical supply items, and transportation and distribution routes for supporting the troops.

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ACQUISITION PROCESSES AND CONTRACT MANAGEMENT

ONGOING PROJECTS

Acquisition of CH-53K Heavy Lift Replacement Helicopter Program (D2012-D000CD-0037.000) Objective: Evaluate Naval Air Systems Command acquisition management of the CH-53K program. Specifically, evaluate the CH-53K procurement quantities and key acquisition documentation.

Acquisition of the Navy P-8A Poseidon Aircraft (D2012-D000AE-0176.000) Objective: Determine whether the Navy is effectively preparing the P-8A Poseidon program for the full-rate production decision. Specifically, evaluate whether the Navy is addressing the system shortfalls and increasing its sample size to fully assess system reliability as the Director, Operational Test and Evaluation advised both before and after the Low-rate Initial Production decision in August 2010.

Air Force Center for Engineering and the Environment's Contract Management and Oversight of Military Construction Projects in Afghanistan (D2012-D000JB-0126.000) This is second in a series on contract management and oversight of military construction projects in Afghanistan. Objective: Determine whether Air Force Center for Engineering and the Environment officials are providing effective oversight of construction projects in Afghanistan.

Aircraft Maintenance Contracts in the Republic of Korea for U.S. Air Force (D2011-D000LG-0257.000) Objective: Determine whether maintenance contracts in Korea for U.S. Air Force aircraft provide adequate support for the Air Force mission and are effectively administered.

Base Realignment and Closure 2005 Land Transfer and Increased Costs Associated With Closures of Army Ammunition Plants and Chemical Depots (D2012-D000CG-0206.000) Objective: Determine whether any additional factors increased costs and delayed the land transfers of Army Ammunition Plants and Chemical Depots closed during Base Realignment and Closure 2005.

Contract Administration of the Subsistence Prime Vendor Contract for Afghanistan (D2012-D000LD-0086.000) Determine whether Defense Logistics Agency Troop Support implemented the recommendations in Audit Report No. D-2011-047, "Improvements Needed in Contract Administration of the Subsistence Prime Vendor Contract for Afghanistan," March 2, 2011, and determine whether corrective actions addressed the problems.

Contract Administration for Installation Support Operations at Camp As Sayliyah (D2012-D000JB-0181.000) Objective: Determine whether DoD officials are properly administering the Camp As Sayliyah Installation Operating Contract. Specifically, determine whether DoD officials are properly justifying award fees paid to the contractors and are effectively monitoring the contractors' performance.

Contract Management and Oversight of Military Construction Projects in Afghanistan (D2012-D000JB-0071.000) Objective: Determine whether DoD is providing effective oversight of military construction projects in Afghanistan. Specifically, determine whether DoD is properly monitoring contractor performance during construction and adequately performing quality assurance oversight responsibilities.

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Contracts Awarded for the Acquisition of the Blue Devil Block II Surveillance System (D2012-D000CG-0169.000) This project is a follow-on audit to “Air Force Aeronautical Systems Center Contracts Awarded Without Competition,” (Project No. D2012-D000CG-0038.000).

Objective: Determine whether Army Corps of Engineers and Air Force personnel properly awarded and administered contracts for the acquisition of the Blue Devil Block II surveillance system.

Contract Management and Oversight of Military Construction Projects for the Special Operation Forces Complexes at Bagram Airfield, Afghanistan (D2012-D000JO-0221.000)

Objective: Determine whether DoD is providing effective oversight of military construction projects in Afghanistan and determine whether the U.S. Army Corps of Engineers is properly monitoring contractor performance and adequately performing quality assurance oversight responsibilities for construction projects for Special Operations Forces at Bagram Airfield.

Contracts Supporting the Defense Enterprise Accounting and Management System (D2012-D000FH-0109.000)

Objective: Determine whether DoD and U.S. Air Force officials administered contracts supporting the Defense Enterprise Accounting Management System in an effective and efficient manner. Specifically, determine whether government oversight of contractor performance is adequate; quality assurance plans have been adequately implemented; contracts are funded in accordance with applicable regulations; and modifications that increase contract costs are properly supported.

Defense Advanced Research Projects Agency’s Contracting Practices (D2011-D000AB-0249.000)

This will be the first in a series of planned audits to review the Defense Advanced Research Projects Agency’s contracting process. Objective: Determine the adequacy of Defense Advanced Research Projects Agency’s selection, award, and administration of contracts and grants awarded in FY 2010 and FY 2011 for research and development projects.

Defense Advanced Research Projects Agency’s Ethics Program (D2012-D000AB-0119.000)

This audit will be the second in the series related to Defense Advanced Research Projects Agency (DARPA) and will focus on its Ethics Program. Objective: Determine whether DARPA’s ethics policies and program implementation are consistent with Federal Government conflicts of interest mitigation standards and whether DARPA’s personnel are properly trained on and understand the policies.

Defense Contract Management Agency Quality Assurance Oversight (D2011-D000CD-0248.000)

Objective: Determine whether the Defense Contract Management Agency is performing quality assurance procedures and oversight of contractors in accordance with applicable policies for critical safety items, such as parachutes, fire-resistant fabrics, pressurized oxygen masks, and chemical protective clothing.

Defense Logistics Agency Aviation Sole-Source Spare Parts Procured from the Boeing Company (D2012-D000AT-0199.000)

Objective: Determine whether the Defense Logistics Agency Aviation is obtaining best value and purchasing sole-source spare parts at fair and reasonable prices from the Boeing Company.

Department of Defense FY 2011 Purchases Made Through the U.S. Department of Veterans Affairs (D2011-D000CF-0273.000)

Objective: Determine whether DoD and the U.S. Department of Veterans Affairs (VA) improved their interagency purchasing practices since our last audit, “FY 2007 DoD Purchases Made Through the U.S. Department of Veterans Affairs.” In addition, examine the policies, procedures, and internal controls to determine whether DoD had a legitimate need to use the VA, whether DoD clearly defined its requirements, whether DoD interagency contracting practices adhered to Federal and DoD regulations, and whether VA and DoD properly used and tracked funds.

DoD Compliance with Federal Acquisition Regulation Revisions for the Use of Cost-Reimbursement Contracts (D2012-D000CG-0121.000)

Objective: Determine whether DoD has complied with interim Federal Acquisition Regulation revisions on the use of cost-reimbursable contracts.

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DoD Contract for the Defense Advanced Global Positioning System (GPS) Receiver, Contract No. FA8807-09-C-0002 (D2011-D000DC-0259.000) Objective: Determine whether contract payments and deliveries for the Defense Advanced GPS Receiver (Contract No. FA8807-09-C-0002) were in accordance with the contractual agreements and applicable criteria.

DoD Implementation of the Memorandum of Agreement Governing Work for Others Projects With the Department of Energy (D2012-D000CF-0133.000) This is a follow-on audit to DoD Inspector General Report No. D-2011-021, "More DoD Oversight Needed for Purchases Made Through the Department of Energy," December 3, 2010. Objective: Determine whether the memorandum of agreement and corrective action plan address the findings in the previous audit and determine whether DoD personnel are complying with the roles and responsibilities outlined in the memorandum of agreement.

DoD Multiple-Award Contracts for Services at the Naval Facilities Expeditionary Logistics Center (D2011-D000CF-0276.000) This is the second in a series of audits of Multiple Award Contracts for services. Objective: Determine whether task orders under professional, administrative, and management support services Multiple-Award Contracts were properly competed among all awardees and whether contracting officers representatives performed adequate oversight, including reviewing invoices.

Evaluation of Subcontractors' Pricing Proposals for Direct Materials and Major Subcontracts on the CH-47F Production Contract (D2012-D000CH-0060.000) Objective: Determine if Army Aviation and Missile Life Cycle Management Command and the Boeing Company are fully complying with DoD policy and guidance for the analysis of subcontractors' pricing proposals and whether effective use was made of such analyses in the negotiation of prime contracts. Additionally, determine whether quantity discounts were effectively passed on to the Government to ensure a best value for direct materials and major subcontracts.

Individual Carbine Program (D2012-D000AE-0196.000) Objective: Evaluate the Army's requirements and acquisition strategy process for improving the Individual Carbine weapon. Specifically, determine whether the Army justified the competition for a new Individual Carbine weapon and whether the Army is implementing an effective acquisition strategy.

Prime Vendors for Subsistence Supporting U.S. Forces Korea (D2011-D000LG-0073.000) Objective: Evaluate contract administration of the Prime Vendor Program for subsistence in support of Korea. Specifically, evaluate the effectiveness of the Defense Logistics Agency-Troop Support oversight, surveillance and procedures for assessing contractor performance to include an evaluation of whether the costs billed to the Government were fair and reasonable.

Review of the Implementation and Administration of Recovery Act Programs (D2012-D000FE-0145.000) The Recovery Accountability and Transparency Board requested the review. Objective: Identify actions, mechanisms, and processes implemented by DoD that were effective or obstacles to successful implementation and administration of Public Law 111-5, "American Recovery and Reinvestment Act," February 17, 2009, programs.

Spare Parts Inventories for Military Sealift Command Roll-on/Roll off Ships (D2012-D000LD-0219.000) Objective: Determine whether the Military Sealift Command is effectively managing the quantities of spare parts in inventory and procuring the spare parts at fair and reasonable prices for the large, medium speed, roll-on/roll-off ships in the Sealift Surge Program.

U. S. Special Operations Command Global Battlestaff and Program Support Contract Oversight (D2012-D000JB-0043.000) Objective: Determine if U.S. Special Operations Command USSOCOM is providing adequate oversight of the Global Battlestaff and Program Support contract. Specifically, determine whether USSOCOM personnel are properly administering the contract and effectively monitoring the contractor's performance.

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Volume Discount and Rebate Billing Practices for the Maintenance, Repair, and Operations Prime Vendor Contractor for U.S. Installations in South Korea (D2011-D000LD-0261.000) This assessment is in response to a congressional request. Objective: Determine whether the maintenance, repair, and operation Prime Vendor contractor for Korea received volume discount savings or rebates for items associated with contract SPM500-05-D-BP07 and, if it did, determine whether the contractor credited these savings and rebates to the Department of Defense.

PLANNED PROJECTS

Acquisition Planning and Award Process for Services Contracts at Major Range and Test Facility Bases Objective: Determine whether Major Range and Test Facility Bases contracting and program officials complied with acquisition contracting policy and procedures prescribed by the Federal Acquisition Regulation when planning and soliciting services contracts.

Annual Costs for Contracted Services and Rates Paid for Hourly Labor and Overhead During Fiscal Year 2012 and Fiscal Year 2013 Objective: Determine whether annual costs for contracted services with an estimated value of \$10 million or more exceed amounts paid for the same or similar services and whether labor rates and overhead rates for contracted services in FY 2012 and FY 2013 exceed the costs paid in FY 2010.

Army Integrated Air and Missile Defense Program Objective: Evaluate the Integrated Air and Missile Defense Program to determine whether it is effectively being prepared by the Army for its Milestone C Decision. Additionally, evaluate the impact of the restructuring of the Integrated Air and Missile Defense Program as well as programs within its system of systems that have been cancelled or are in the process of being restructured and the potential effect that it might have on the systems overall mission.

Contractor Past Performance Information Objective: Determine whether the new guidance has resulted in better compliance and a more complete and useful database of contractor past performance information.

Defense Advanced Research Projects Agency's Contract Administration and Oversight Functions Objective: Determine the adequacy of cost-control procedures and contract administration for selected cost-reimbursable type contracts used by the Defense Advanced Research Projects Agency. Specifically, determine whether contracting officers provided the administrative contracting officer representatives with documentation needed to properly administer contracts, and whether the quality assurance representatives prepared and executed an adequate contract surveillance plan to verify contractor performance and labor mixes employed.

Defense Advanced Research Projects Agency's Grants, Cooperative Agreements, and Other Transactions for Technology Investment Agreements Objective: Determine the adequacy of Defense Advanced Research Projects Agency's selection and award of selected grants, cooperative agreements, and technology investment agreement-other transaction's for research projects. Additionally, review selected grants, cooperative agreements, and technology investment agreement-other transaction's awarded in fiscal years 2011 through 2012.

Defense Hotline Allegations Concerning Contractor-Invoiced Travel for U.S. Army Corps of Engineers' Contracts W912DY-10-D-0014 and W912DY-10-D-0024 Objective: Determine whether the contractor's invoiced travel expenditures were allowable, reasonable, and allocable for task orders awarded against contracts W912DY-10-D-0014 and W912DY-10-D-0024.

Defense Logistics Agency Contracts for Defense Advanced GPS Receiver Accessories Objective: Determine whether the Defense Logistics Agency negotiated fair and reasonable prices for Defense Advanced GPS Receiver accessories purchased.

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Defense Logistics Agency Procedures for Purchasing DoD Mission Critical Assets

Objective: Determine whether Defense Logistics Agency used appropriate and effective contracting procedures to provide Military Department customers with mission critical spare parts. Specifically, focus on Defense Logistics Agency Land and Maritime programs including tactical vehicles, small arms, and surface/sub-surface programs.

Defense Logistics Agency Sole-Source Spare Parts Procurements Objective: Determine whether Defense Logistics Agency is obtaining best value and purchasing sole-source spare parts at fair and reasonable prices. Additionally, determine whether the Defense Logistics Agency followed recent legislative changes for pricing of sole-source commercial items.

Effective Use of Government-Owned Inventory in Performance-Based Logistics Arrangements

Objective: Determine whether government-owned inventory is being effectively used before procuring the same parts from private contractors through performance-based logistics arrangements or contractor logistics support and whether the prices paid for parts were fair and reasonable.

Fort Knox Utility Energy Services Contracts Objective: Determine whether the contracts and task orders related to the energy program at Fort Knox were properly awarded and administered.

KC-46A Tanker Modernization Program Objective: Determine whether the Air Force is effectively managing the effort to develop, test, and acquire the KC-46A. Specifically, evaluate the Air Force's acquisition strategy process for modernizing the KC-46A and determine whether approved performance requirements are addressed in test and engineering plans.

Management of Award Fee Contracts at Major Range and Test Facility Base This is the first in a series of audits on Major Range and Test Facility Base award fee contracts. Objective: Determine whether contracting officers and award fee personnel developed adequate award fee plans for incentivizing and evaluating contractor performance, adequately performed key award fee functions to include contract oversight and evaluation, and adequately supported award fee ratings.

Multiple Award Contracts for Services This is the first in a series of audits on multiple award contracts for services. Objective: Determine whether task orders awarded under professional, administrative, and management support services multiple award contracts were properly competed among all potential awardees and whether DoD performed adequate oversight of contractor performance.

Naval Support Activity Bahrain Military Construction Contract Administration

Objective: Determine whether the U.S. Army Corps of Engineers awarded Naval Support Activity Bahrain military construction projects in accordance with Federal and DoD regulations. Specifically, determine whether officials are using appropriate contracting processes to satisfy Naval Support Activity Bahrain military construction project requirements.

Naval Support Activity Bahrain Military Construction Planning Objective: Evaluate the requirements development and planning for military construction projects in Bahrain. Specifically, determine whether the requirements development and planning processes resulted in requirements that meet DoD's needs.

Pre-positioning and Marine Corps Logistics Services Indefinite-Delivery/Indefinite Quantity Contract

Objective: Determine if whether management efforts with the validation of contract requirements, management of the contract awards and pricing, oversight of contract cost growth from contract award to current value, oversight and management of contractor and subcontractor performance, and evaluation of the award fee process.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Redistribution Property Assistance Team Operations in Afghanistan Objective: Determine whether DoD is managing Redistribution of Property Assistance Team and Mobile Redistribution Property Assistance Team operations in Afghanistan to ensure equipment is processed in the most effective and efficient manner. Specifically, determine whether policies, procedures, controls, and personnel are in place and operating as intended to ensure equipment is processed in accordance with applicable guidance and the contractor is set up for success and will be able to handle the anticipated amount of materiel to be reused or disposed of.

U.S. Special Operations Command Global Battlestaff and Program Contract Performance Oversight Objective: Determine whether U.S. Special Operations Command is adequately monitoring contractor performance for the Global Battlestaff and Program contract. Specifically, determine whether U.S. Special Operations Command is adequately performing contractor surveillance, services conform to contract requirements, and contractors are properly paid.

EQUIPPING AND TRAINING THE AFGHAN NATIONAL SECURITY FORCES

ONGOING PROJECTS

Afghanistan Rotary Wing Transport Contracts for the U.S. Transportation Command (D2012-D000AS-0031.000) Objective: Determine whether contracting officials have adequate controls over the transportation of supplies, mail, and passengers in Afghanistan.

Availability of Spare Parts for the C-27/G222 (D2012-D000AT-0170.000) Objective: Determine whether the cost and availability of spare parts for the C-27/G222 will allow for continued sustainability of the aircraft for the Afghan Air Force.

Datron Radio Contracts to Support the Afghan National Security Forces (D2012-D000AT-0129.000) Objective: Determine whether the U.S. Army Communications-Electronics Command implemented effective policies and procedures for awarding Datron radio contracts, negotiating fair and reasonable prices, verifying timely deliveries, and establishing quality assurance measures in accordance with applicable requirements.

Oversight Processes and Procedures for the Afghan National Police Mentoring/Training and Logistics Support Contract (D2012-D000AS-0137.000) This audit is the second in a series of audits on the Afghan National Police Mentoring/Training and Logistics Support contract. Objective: Determine whether the Army, the North Atlantic Treaty Organization Training Mission-Afghanistan/Combined Security Transition Command-Afghanistan, and the Defense Contract Management Agency have adequate oversight processes and procedures for the contract. Also, determine whether those organizations conducted adequate contractor surveillance.

Task Orders for Mi-17 Overhauls and Cockpit Modifications (D2012-D000AS-0075.000) Objective: Determine whether DoD officials properly awarded and administered task orders for the overhaul and modification of Mi-17 aircraft in accordance with Federal and DoD regulations and policies. Contracting officers issued the task orders under indefinite-delivery, indefinite-quantity contract number W58RGZ-09-D-0130.

PLANNED PROJECTS

Accountability of Afghanistan National Security Forces Mi-17, Mi-35, AN-26, and AN-32 Aircraft Spare Parts Objective: Determine whether Army officials properly planned, procured, stored, and maintained accountability of aircraft parts for the Afghan National Security Forces (ANSF). Specifically, determine whether the Army properly accounted for and controlled parts inventories purchased to support the ANSF; and whether those parts were properly delivered to the ANSF.

Shindand Training Contracts Objective: Determine whether training contracts at Shindand Air Base are properly managed and administered in accordance with Federal and DoD requirements. Specifically, review contract oversight and government furnished property.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Surveillance Structure on Contracts Supporting the Afghanistan Rotary Wing Program for the United States Transportation Command This is the second in a series of audits on the Afghanistan rotary wing transport contracts. Objective: Determine whether U.S. Transportation Command and U.S. Central Command officials have adequate oversight of processes and procedures for the contracts.

FINANCIAL MANAGEMENT

ONGOING PROJECTS

Adequacy of DoD Approving/Billing Officials' Review of At-Risk Transactions Identified by the Purchase Card Online System (D2012-D000DC-0200.000) Objective: Determine whether DoD approving/billing officials adequately reviewed transactions that the Purchase Card Online System referred for being at-risk of non-compliance with applicable laws and criteria and determine whether DoD approving/billing officials adequately reviewed cases where they identified cards as lost or stolen.

Air Force Academy Gifts and Nonappropriated Funds (D2011-D000FP-0269.000)

Objective: Determine whether the U.S. Air Force Academy, its nonappropriated fund instrumentalities, and its supporting nonprofit organizations are properly, accepting, recording, reporting, and disbursing donations, gifts, and nonappropriated funds.

Antideficiency Act Violations in the DoD Military Personnel Accounts as Required by the Consolidated Appropriations Act, 2012 (D2012-D000FI-0118.000) Objective: Determine whether DoD developed and implemented effective controls to prevent future Antideficiency Act violations of the Military Personnel accounts and whether DoD implemented the recommendations in prior reports and investigations that identified the Antideficiency Act violations of the Military Personnel accounts and whether DoD maintained its process improvements to prevent future Antideficiency Act violations.

Attestation of FY 2011 Department of State Funds Transferred to DoD for Human Immunodeficiency Virus/ Acquired Immune Deficiency Syndrome Prevention (D2012-D000DD-0117.000) Objective: Attest as to whether DoD used the FY 2011 funds transferred from Department of State to support efforts to meet the goals set forth in the U.S. Leadership Act and the President's Emergency Plan for AIDS Relief

Award and Administration of Performance-Based Payment in DoD Contracts (D2012-D000DD-0139.000) Objective: Determine whether DoD officials negotiated and administered performance-based payment milestones in DoD contracts in accordance with selected Federal Acquisition Regulation requirements. Specifically, determine whether DoD properly negotiated, verified, and disbursed performance-based payments.

Controls Over Cash and Other Monetary Assets at Overseas Army Finance Command Disbursing Operations (D2011-D000FP-0260.001) Objective: Determine whether internal controls at the Army's disbursing stations in Saudi Arabia and Kuwait were effectively designed and operating adequately to safeguard, account for, document, and report cash and other monetary assets held at those sites. In addition, evaluate whether the Army Finance Command effectively implemented technical oversight and provided assistance to Army disbursing sites that did not have oversight by an Army Financial Management Center.

Controls Over Cash and Other Monetary Assets at Overseas Army Finance Command Disbursing Operations (D2011-D000FP-0260.000) Objective: Determine whether internal controls at selected Army disbursing sites outside the continental United States were effectively designed and operating adequately to safeguard, account for, document, and report cash and other monetary assets held at those sites. In addition, evaluate whether the Army Finance Command effectively implemented technical oversight and provided assistance to Army disbursing sites that did not have oversight by an Army Financial Management Center.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Data Quality Review of Jobs Reported for DoD Programs Resulting From the American Recovery and Reinvestment Act of 2009 (D2012-D000FE-0146.000) The Recovery Accountability and Transparency Board requested the review. Objective: Determine whether DoD established effective internal controls over reporting of the American Recovery and Reinvestment Act of 2009 jobs information to FederalReporting.gov. Specifically, determine whether the internal controls were effective to ensure the timely, complete, and accurate reporting of the jobs information for calendar year 2011.

DoD National Capital Region Nontactical Fleet Vehicles (D2012-D000FE-0073.000) Objective: Determine whether DoD agencies and the military services have controls in place to accurately assess their requirements for nontactical vehicles in their National Capital Region vehicle fleets. Specifically, determine whether adequate controls are in place to monitor the use, quantity, and type of vehicles owned and leased.

DoD Payments for Shipments of Household Goods (D2012-D000DC-0098.000) Objective: Determine whether the Department's efforts to minimize, identify, report, and recover improper payments on the shipment of household goods are sufficient, effective, and in compliance with applicable laws and regulations.

Interagency Agreement for Medical Services Between Tripler Army Medical Center and the Department of Veterans Affairs (D2012-D000DA-0190.000) Objective: Determine whether the Master Sharing Agreement and Joint Policies governing claims and reimbursement between Department of Veterans Affairs and DoD for health care services located at Tripler Army Medical Center is operating effectively.

National Geospatial-Intelligence Agency Compliance with the Defense Base Closure and Realignment Act (D2011-D000DA-0208.000) Objective: This audit is being conducted in response to a congressional request. Objective: Determine whether the National Geospatial-Intelligence Agency complied with Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," as amended.

Post-Payment Controls and Reporting for Payments Processed by Navy Personnel in One Pay (D2012-D000DE-0198.000) Objective: Determine whether improper payments processed through the One Pay system at Navy activities are identified and reported and review post-payment controls and reporting processes.

PLANNED PROJECTS

Agreed-Upon Procedures for Reviewing the FY 2013 Civilian Payroll Withholding Data and Enrollment Information Objective: Assist the Office of Personnel Management (OPM) in assessing whether health benefits, life insurance, and retirement contributions and withholdings, and enrollment information submitted by the Defense Finance and Accounting Service to OPM for FY 2013 were reasonable and accurate. In addition, assist OPM in identifying and correcting errors related to the processing and distributing Combined Federal Campaign payroll deductions. Assist OPM by performing agreed-upon procedures agreed to by the OPM Chief Financial Officer and OPM Inspector General.

Attestation of Department of State Funds Transferred to DoD for Human Immunodeficiency Virus / Acquired Immune Deficiency Syndrome Prevention Objective: Attest as to whether DoD obligated and used funds transferred from Department of State to support efforts to meet the goals set forth in the U.S. Leadership Act and the Presidents' Emergency Plan for Acquired Immune Deficiency Syndrome Relief.

Attestation of NATO Trust Fund Contributions to the Afghan National Army Objective: Determine whether the Afghan National Army Trust Fund contributions are properly managed for existence; completeness; accuracy; intent; and, other.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Attestation Review of the DoD Counterdrug Program Fiscal Year 2012 Obligations

Objective: Attest as to whether the funds DoD obligated for the National Drug Control Program in FY 2012 are reported, in all material respects, in conformity with the Office of National Drug Control Policy Circular "Drug Control Accounting," May 1, 2007.

DoD Fiscal Year 2012 Compliance With the Improper Payments Elimination and Recovery Act Requirements

Objective: Determine whether DoD is in compliance with Public Law 107-300, "Improper Payments Information Act of 2002," November 26, 2002, as amended by Public Law 111-204.

Funding Used for the Korean War 60-Year Commemoration Objective: Determine the accounting of all of the funds used by the DoD for the Korean War 60-year commemoration. Specifically, determine whether all the funds deposited into and expended from the fund, any other funds expended, and any unobligated funds remaining in the fund as of September 30, 2013.

Management of the Need for Cash Objective: Review the adequacy of DoD policies for determining cash holding authority and determine whether DoD disbursing offices are holding too much cash in their safes or vaults.

Payment and Authorization of DoD Progress Payment Contracts Objective: Determine whether DoD officials administered progress payments in DoD contracts in accordance with selected Federal Acquisition Regulation and DoD requirements.

U.S. Military Academy, West Point Controls over Gift Processes and Nonappropriated Funds Disbursements Objective: Assess the controls over U.S. Military Academy monetary and nonmonetary gift processes, and U.S. Military Academy Nonappropriated Fund Instrumentalities disbursement of funds.

U.S. Southern Command Government Purchase Card Program Objective: Determine whether the U.S. Southern Command's use of the Government Purchase Card complies with applicable laws and regulations.

FINANCIAL STATEMENTS

ONGOING PROJECTS

Air Force General Fund Basic Financial Statements for the Fiscal Years Ended September 30, 2012 and 2011 (D2012-D000DD-0130.000) Objective: Determine whether the Air Force General Fund Basic Financial Statements present fairly, in all material respects, the assets, liabilities, and net position of the Air Force General Fund as of September 30, 2012 and 2011, and for the years then ended in conformity with accounting principles generally accepted in the United States of America. We will audit the Basic Financial Statements and accompanying footnotes as of September 30, 2012 and 2011 and for the years then ended. In addition, we will review Air Force internal controls over financial reporting and compliance with selected laws and regulations.

Air Force Working Capital Fund Basic Financial Statements, Fiscal Years Ended September 30, 2012 and 2011 (D2012-D000DD-0131.000) Objective: Determine whether the Air Force Working Capital Fund Basic Financial Statements present fairly, in all material respects, the assets, liabilities, and net position of the Air Force Working Capital Fund as of September 30, 2012 and 2011, and for the years then ended, in conformity with accounting principles generally accepted in the United States of America. We will audit the Basic Financial Statements and accompanying footnotes for the years then ended. In addition, we will review Air Force internal controls over financial reporting and compliance with selected laws and regulations.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Department of the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000FI-0114.000) Objective: Determine whether the Army General Fund Basic Financial Statements as of September 30, 2012 and 2011, taken as a whole, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Also review the Army General Fund Balance Sheet as of September 30, 2012 and 2011, and the related financial statements and review internal controls related to the reliability of the financial reporting and compliance with laws and regulations that pertain to the financial statements.

Department of the Army Working Capital Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000FI-0113.000) Objective: Determine whether the Army Working Capital Fund Basic Financial Statements as of September 30, 2012 and 2011, taken as a whole, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Also, review the Army Working Capital Fund Balance Sheet as of September 30, 2012 and 2011, and the related financial statements. In addition, review internal controls related to the reliability of the financial reporting and compliance with laws and regulations that pertain to the financial statements.

Department of the Navy General Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000DE-0123.000) Objective: Determine whether the Department of the Navy General Fund Basic Financial Statements present fairly, in all material respects, the assets, liabilities, and net position of the Navy General Fund as of September 30, 2012 and 2011, and for the years then ended, in conformity with accounting principles generally accepted in the United States of America. We will audit the Consolidated Balance Sheets as of September 30, 2012 and 2011; the Consolidated Statements of Net Cost and Changes in Net Position; and the Combined Statement of Budgetary Resources. We will also review the Required Supplementary Stewardship Information, Required Supplementary Information, and Other Accompanying Information. In addition, review Navy internal controls over financial reporting and compliance with selected laws and regulations related to financial reporting.

Department of the Navy Working Capital Fund Basic Financial Statements for the Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000DE-0124.000) Objective: Determine whether the Department of the Navy Working Capital Fund Basic Financial Statements present fairly, in all material respects, the assets, liabilities, and net position of the Navy Working Capital Fund as of September 30, 2012 and 2011, and for the years then ended, in conformity with accounting principles generally accepted in the United States of America. Also audit the Consolidated Balance Sheets as of September 30, 2012 and 2011; the Consolidated Statements of Net Cost and Changes in Net Position; and the Combined Statement of Budgetary Resources. We will also review the Required Supplementary Information and Other Accompanying Information. In addition, review Navy internal controls over financial reporting and compliance with selected laws and regulations related to financial reporting.

DoD Agency-Wide Basic Financial Statements for Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000FE-0112.000) Objective: Determine whether the DoD Agency-Wide Basic Financial Statements as of September 30, 2012 and 2011, taken as a whole, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether these principles were consistently applied. We will review the DoD Agency-Wide Consolidated Balance Sheet as of September 30, 2012 and 2011, and the related Consolidated Statement of Net Cost, Consolidated Statement of Changes in Net Position, Combined Statement of Budgetary Resources, and related notes. We will also review the Required Supplementary Stewardship Information, Required Supplementary Information, and Other Accompanying Information. In addition, we will review internal controls related to the reliability of financial reporting and compliance with laws and regulations that apply to these financial statements.

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DoD Medicare-Eligible Retiree Health Care Fund Fiscal Year 2012 Financial Statements (D2012-D000DD-0135.000) Objective: Determine whether the FY 2012 Medicare Eligible Retiree Health Care Fund financial statements and related footnotes, taken as a whole, are presented fairly in all material respects, in conformity with accounting principles generally accepted in the United States of America

DoD Special-Purpose Financial Statements for Fiscal Years Ending September 30, 2012 and 2011 (D2012-D000FE-0208.000) Objective: Determine whether the audited DoD Special-Purpose Financial Statements and accompanying notes as of September 30, 2012 and 2011, present fairly, in all material respects, DoD's financial position, net costs, and changes in net position, in conformity with accounting principles generally accepted in the United States of America and the presentation requirements set forth in the Treasury Financial Manual, volume 1, part 2, chapter 4700 (TFM 2-4700).

Military Retirement Fund Principal Financial Statements for the Fiscal Years Ended September 30, 2012 and 2011 (D2012-D000FP-0120.000) Objective: Determine whether the financial statements as of September 30, 2012 and 2011, are presented fairly, and in conformity with accounting principles generally accepted in the United States of America

Post-Audit Review of the Defense Information Systems Agency Fiscal Year 2011 Working Capital Fund Financial Statements (D2012-D000FH-0122.000) Objective: Determine the adequacy of the Independent Public Accountant's auditing procedures for the Defense Information Systems Agency FY 2011 Working Capital Fund Financial Statements and determine whether the contract oversight was sufficient.

United States Marine Corps (USMC) General Fund Schedule of Current Year Budgetary Activity for Fiscal Year 2012 (D2012-D000DE-0151.000) Objective: Determine whether the financial information reported on the Schedule is presented fairly, in all material respects, and in conformity with generally accepted accounting principles in the United States of America. In addition, review internal controls over the reliability of the financial reporting and compliance with laws and regulations that relate to the Schedule.

TRICARE Management Activity Contract Resource Management Fiscal Year 2012 Financial Statements (D2012-D000DD-0136.000) Objective: Determine whether the FY 2012 Contract Resource Management Financial Statements and related footnotes, taken as a whole, are presented fairly in all material respects, in conformity with accounting principles generally accepted in the United States of America

U.S. Army Corps of Engineers - Civil Works Principal Financial Statements for the Fiscal Years Ended September 30, 2012 and 2011 (D2012-D000FE-0099.000) Objective: Determine whether the financial statements as of September 30, 2012 and 2011, are presented fairly, and in conformity with accounting principles generally accepted in the United States of America.

PLANNED PROJECTS

Air Force General Fund Basic Financial Statements as of and for the Years Ending September 30, 2013 and 2012 Objective: Determine whether the FY 2013 Air Force General Fund financial statements, present fairly, in all material respects, its financial position, net cost of operations, changes in financial position, and the status of its budgetary resources, in conformity with Generally Accepted Accounting Principles. DoD IG will make limited reviews of Air Force Internal Controls over Financial Reporting and compliance with laws and regulations related to the financial statements. DoD IG will not express an opinion on the reliability of Internal Controls over Financial Reporting or compliance with laws.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Air Force Working Capital Fund Basic Financial Statements as of and for the Years Ending September 30, 2013 and 2012 Objective: Determine whether the FY 2013 Air Force Working Capital Fund financial statements, present fairly, in all material respects, its financial position, net cost of operations, changes in financial position, and the status of its budgetary resources, in conformity with Generally Accepted Accounting Principles. DoD IG will make limited reviews of Air Force Internal Controls over Financial Reporting and compliance with laws and regulations related to the financial statements. DoD IG will not express an opinion on the reliability of Internal Controls over Financial Reporting or compliance with laws.

Department of the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012 and 2012 Objective: Determine whether the Army has fairly presented the Army General Fund Principal Financial Statements, as of September 30, 2013 and 2012, taken as a whole, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. Also, review the Consolidated Balance Sheet as of September 30, 2013 and 2012; the related Consolidated Statements of Net Cost and Changes in Net Position; and the Combined Statement of Budgetary Resources for the years then ended and review internal controls over financial reporting and compliance with laws and regulations related to the financial statements.

Department of the Army Working Capital Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012 Objective: Determine whether the Army has fairly presented the Army Working Capital Fund Principal Financial Statements, as of September 30, 2013 and 2012, taken as a whole, in all material respects, and in conformity with Generally Accepted Accounting Principles. Also, review the Consolidated Balance Sheet as of September 30, 2013 and 2012, the related Consolidated Statements of Net Cost, and Net Position, and Combined Statement of Budgetary Resources for the years then ended and review selective internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

DoD Agency-Wide Annual Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012 Objective: Determine whether the DoD Agency-Wide Financial Statements as of September 30, 2013 and 2012, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.

DoD Medicare Eligible Retiree Health Care Fund Fiscal Year 2013 Financial Statements Objective: Determine whether the FY 2013 Medicare-Eligible Retiree Health Care Fund Financial Statements and related footnotes, taken as a whole, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Also, review internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

DoD Special Purpose Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012 Objective: Provide an additional level of assurance on the process of reclassifying DoD audited general-purpose financial statements to the formats of the special-purpose financial statements as required by the Treasury Financial Manual Chapter 4700.

Fiscal Year 2013 Department of the Navy General Fund Financial Statements Objective: Determine whether the principal Navy General Fund Financial Statements as of September 30, 2013 and 2012 taken as a whole were presented fairly in all material respects and in conformity with Generally Accepted Accounting Principles.

Fiscal Year 2013 Department of the Navy Working Capital Fund Financial Statements Objective: Determine whether the principal Navy Working Capital Fund Financial Statements as of September 30, 2013 and 2012 taken as a whole were presented fairly in all material respects and in conformity with Generally Accepted Accounting Principles.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Fiscal Year 2013 United States Army Corps of Engineers-Civil Works Financial Statements

Objective: Perform oversight procedures to review KPMG LLPs work; and if applicable disclose instances where KPMG LLP does not comply, in all material respects, with U.S. generally accepted government auditing standards. Our review will not enable us to express opinions on the U.S. Army Corps of Engineers-Civil Works financial statements or internal control or on whether the financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996, or on conclusions on compliance with laws and regulations.

Oversight of the Fiscal Year 2013 Military Retirement Fund Financial Statements Audit

Objective: Oversee audit work performed by an Independent Public Accountant that is contracted with to conduct the financial statement audit. The Independent Public Accountant will determine whether the FY 2013 Military Retirement Fund financial statements are presented fairly in accordance with Office of Management and Budget Circular A-136, "Financial Reporting Requirements." The Independent Public Accountant will also assess internal controls and compliance with laws and regulations pertaining to the financial statements. In addition, the Independent Public Accountant will follow up on corrective actions resulting from previous audits of the Military Retirement Fund's financial statements.

TRICARE Management Activity Contract Resource Management FY 2013 Financial Statements

Objective: Determine whether the FY 2013 TRICARE Management Activity's Contract Resource Management Financial Statements and related footnotes, taken as a whole, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. DoD IG will also review internal controls related to the reliability of financial reporting and compliance with laws and regulations that relate to the financial statements.

United States Marine Corps General Fund Current Year Schedule of Transactions for Fiscal Year 2013 Objective: Determine if the FY 2013 Schedule and related note disclosures were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

FINANCIAL SYSTEMS

ONGOING PROJECTS

Acquire-to-Retire Business Process Within the General Fund Enterprise Business System (D2012-D000FL-0160.000) Objective: Determine whether the Army's controls over recording accounting transactions within the Acquire-to-Retire business process through the General Fund Enterprise Business System are adequate. In addition, determine whether these transactions are supported with verifiable audit trails.

Army Business Systems Information Technology Strategy (D2011-D000FL-0237.000)

Objective: Determine whether the Army Business Systems Information Technology Strategy and its implementation ensure adequate governance and program management of enterprise resource planning systems.

Defense Enterprise Accounting and Management System Order-to-Cash Process (D2012-D000FH-0158.000)

Objective: Determine whether the Air Force's controls over recording accounting transactions within the Defense Enterprise Accounting and Management System Order-to-Cash business process are adequate and determine whether Defense Enterprise Accounting and Management System Order-to-Cash transactions are supported with verifiable audit trails.

Defense Logistics Agency Enterprise Business System (D2012-D000FI-0058.000)

Objective: Determine whether Defense Logistics Agency's Enterprise Business System fulfilled selected functional capabilities needed to generate timely, accurate, and reliable financial statements.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Department of Defense Enterprise Transition Plan (D2011-D000DB-0205.000)

Objective: Determine whether the Department of Defense established effective controls over the development of the FY 2011 Enterprise Transition Plan.

Efficiency of Navy Financial Data Processed Through the Navy Enterprise Resource Planning System (D2012-D000DE-0197.000)

Objective: Determine whether amounts reported in the Defense Departmental Reporting System are supported by business processes in the Navy Enterprise Resource Planning system for the Aircraft, Shipbuilding, and Weapons Procurement appropriations.

Implementation of Defense Agencies Initiative (D2011-D000DB-0195.000)

Objective: Determine whether the Defense Agencies Initiative fulfilled selected functional capabilities needed to generate timely, accurate, and reliable financial statements.

Implementation of Defense Departmental Reporting System-Budgetary Within the Army General Fund (D2010-D000FL-0214.000)

Objective: Determine whether the Defense Departmental Reporting System-Budgetary was effectively implemented and whether the Army General Fund data is reliable. Additionally, follow up on the Defense Finance and Accounting Systems and Defense Business Transformation Agency implementation of the recommendations made in related prior audit reports.

PLANNED PROJECTS

Defense Agencies Initiative Implementation of the DoD Business Enterprise Architecture Budget-To-Report Business Process

Objective: Determine whether Defense Agencies Initiative Program Management Office implemented the Business Enterprise Architecture Budget-To-Report business process to properly support General and Working Capital Funds Statement of Budgetary Resources for Other Defense Organizations.

Defense Agencies Initiative Implementation of the DoD Business Enterprise Architecture Procure-To-Pay Business Process

Objective: Determine whether the Defense Agencies Initiative procure-to-pay process functions as needed to generate accurate and reliable financial management information.

Defense Enterprise Accounting and Management System Implementation of the DoD Business Enterprise Architecture Budget-To-Report Business Process

Objective: Determine whether the Defense Enterprise Accounting and Management System Program Management Office implemented the Business Enterprise Architecture Budget-To-Report business process to properly support the Air Force General and U.S. Transportation Command Working Capital Funds Statement of Budgetary Resources.

Defense Logistics Agency's Enterprise Business System Procure-To-Pay Business Process

Objective: Determine whether the Enterprise Business System procure-to-pay process functions as needed to generate accurate and reliable financial management information.

General Fund Enterprise Business System Implementation of the DoD Business Enterprise Architecture Budget-to-Report Business Process

Objective: Determine whether General Fund Enterprise Business System Program Management Office implemented the Business Enterprise Architecture Budget-to-Report business process to properly support the Army General Fund Statement of Budgetary Resources.

Global Combat Support System-Army Accounting Processes

Objective: Determine whether the Global Combat Support System-Army (GCSS-A) accounting processes are adequate. Specifically, review Standard Federal Information Structure compliance, property accounting, transaction mapping, and interfaces between GCSS-A and other information technology systems. Also, review the GCSS-A system requirements and implementation schedules.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Logistics Modernization Program System Implementation of the DoD Business Enterprise Architecture Budget-to-Report Business Process Objective: Determine whether the Logistics Modernization Program System Program Management Office implemented the DoD Business Enterprise Architecture Budget-to-Report business process to properly support the Army Working Capital Fund Statement of Budgetary Resources.

Logistics Modernization Program System Implementation of the DoD Business Enterprise Architecture Order-to-Cash Business Process Objective: Determine whether the Logistics Modernization Program System Program Management Office implemented the DoD Business Enterprise Architecture Order-to-Cash business process to properly support the Army Working Capital Fund Balance Sheet and Statement of Budgetary Resources.

Navy Enterprise Resource Planning Internal Controls Over Purchasing Cycle Transactions Objective: Determine whether the appropriate internal controls are in place within the Navy Enterprise Resource Planning system to record the accounting transactions related to the purchase of goods and services with verifiable audit trails.

Update of Enterprise Resource Planning Systems Current Cost and Schedule Estimates Objective: Summarize corrective actions taken in response to audit report DODIG-2012-111, "Enterprise Resource Planning Systems Schedule Delays and Reengineering Weaknesses Increase Risks to DoD's Auditability Goals," July 13, 2012 and identify any changes in costs and schedules since last reported.

AUDIT READINESS

ONGOING PROJECTS

Department of the Army Financial Improvement Plan (D2012-D000FI-0111.000) Objective: Determine whether the Department of Army is effectively managing its Financial Improvement Plan, including contractor support, to meet financial improvement and audit readiness goals.

Department of the Navy's Financial Improvement and Audit Readiness Program Contract (D2012-D000DE-0192.000) Objective: Determine whether there is effective oversight of the contract(s) for the Navy's Financial Improvement and Audit Readiness Program.

Examination of the Existence, Completeness, and Rights of the Department of the Air Force's Uninstalled Missile Motors and Spare Engines (D2012-D000DD-0185.000) Objective: Determine whether the Air Force accurately demonstrated financial statement audit readiness for the existence, completeness, and rights of these mission-critical assets as of June 30, 2012. Also, review internal controls related to accountability and compliance with laws and regulations as it relates to our examination objective.

PLANNED PROJECTS

Army General Fund's Appropriation Status Reporting Objective: Assess the reliability of the data reported in Army General Funds "Appropriation Status by Fiscal Year Program and Subaccounts Report" (AR(M) 1002) report.

Attestation of Army Managements Assertion for Existence and Completeness of Operating Materials and Supplies Quick Win Assets Objective: Determine whether the Army accurately accounted for the existence and completeness of Operating Materials and Supplies quick win assets as of September 30, 2012 and review internal controls related to the Army's accountability for these missiles.

Deputy Inspector General for Auditing FY 2013 Audit Plan

Attestation of the Audit Readiness of the Existence, Completeness, and Rights of the Department of the Navy's Ordnance Objective: Determine whether the Navy accurately accounted for the existence, completeness, and rights of its ordnance as of September 30, 2012 and confirm the status of ordnance and the impact on Navy warfighting operations. Also, review internal controls related to the Navy's accountability over its ordnance and compliance with laws and regulations as it relates to the objective.

Attestation of the Audit Readiness of the Existence, Completeness, and Rights of the Department of the Navy's Uninstalled Aircraft Engines Objective: Determine whether the Navy accurately accounted for the existence, completeness, and rights of its uninstalled aircraft engines as of September 30, 2012 and review internal controls related to the Navy's accountability over its uninstalled aircraft engines and compliance with laws and regulations as it relates to the objective.

Auditability of Disbursements Reported on the FY 2012 Other Defense Organizations General Fund Statement of Budgetary Resources Objective: Assess the auditability of "Gross Outlays" reported on the FY 2012 Other Defense Organizations General Fund Statement of Budgetary Resources by determining whether the amount is supported by a universe of detailed transactions and whether the documentation supporting the detailed transactions is complete, accurate and readily available.

Department of the Navy's Compliance with Federal Real Property Asset Management Requirements Objective: Determine Department of Navy compliance with the Real Property Asset Management Requirements. Specifically, examine whether Navy processes for real property accountability meet Federal, DoD, and specific military department requirements, including the Financial Improvement and Audit Readiness guidance. Also, review the accuracy of the data to support FY 2017 audit readiness goals and how the Navy monitors the operational effectiveness of their processes and systems.

Direct Obligations Reported on the Fiscal Year 2012 Other Defense Organizations General Fund Statement of Budgetary Resources Objective: Determine whether the direct obligations reported on the FY2012 Other Direct Obligations General Fund Statement of Budgetary Resources are supported by detailed transactions and supporting documentation.

Effectiveness of Air Force Managements Financial Improvement Plan to Meet DOD Financial Improvement and Audit Readiness Goals Objective: Determine the extent and effectiveness of contractor support used by Air Force to achieve its Financial Improvement Plan and review the outcomes/deliverables of contracts awarded by Air Force to assess how effective these products were at improving Air Force's ability to meet its audit readiness goals.

Navy Maintenance Obligations Objective: Determine whether budgetary resources are properly recorded and reported for Navy Norfolk Depot Maintenance.

Post Audit Review of the Department of Defense Commissary Agency Audited Fiscal Year 2012 Financial Statements Objective: Determine whether the audit of Defense Commissary Agency financial statements was conducted in accordance with applicable standards, which include Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and meets the requirements of Office of Management and Budget Circular A-133. Additionally, identify any follow-up work needed to support the opinions contained in the audit report and identify issues that may require Defense Commissary Agency management attention.

Unpaid Delivered Orders Account Balances for the Department of Navy Objective: Determine if unpaid delivered orders for Department of Navy had adequate support at the transaction level, payments did not precede the recording of the expense in the accounting system, and whether there are any abnormal balances.

HEALTH CARE

ONGOING PROJECTS

TRICARE Managed Care Support Contractor Program Integrity Units (D2012-D000LF-0155.000) Objective: Determine whether TRICARE Managed Care Support Contractor Program Integrity Units are developing and implementing fraud detection and prevention procedures. Specifically, determine whether contractor Program Integrity Units are meeting Government contractual requirements,

TRICARE Management Activity Acquisition Program (D2012-D000LF-0115.000) Objective: Assess the status of efforts to improve the TRICARE Management Activity acquisition program.

PLANNED PROJECTS

Billings by Skilled Nursing Facilities Objective: Determine if adequate controls exist to prevent overpayments for TRICARE Skilled Nursing Facility claims.

Controls over the TRICARE Durable Medical Equipment, Prosthetics, Orthotics, and Supplies Program Objective: Determine whether TRICARE Management Agency has proper controls over TRICARE's Durable Medical Equipment Prosthetics, Orthotics, and Supplies enrollment process and payments to Durable Medical Equipment Prosthetics, Orthotics, and Supplies suppliers.

DoD's Efforts to Improve the Awareness of Potential Mental Health Conditions Among Service Members Objective: Determine whether the Office of the Assistant Secretary of Defense (Health Affairs) and the Army has effectively implemented required changes to existing mental health and traumatic brain injuries screening programs and whether the Army provided increased access to qualified mental health professionals.

DoD's Implementation of Privacy and Security Safeguards to Protect DoD Patient Health Information Objective: Determine whether DoD conducted vulnerability and security assessments of accepted personal health record vendors to ensure the privacy and security of personal health records information in electronic format.

Improper Payments to Excluded Medical Providers Objective: Determine whether TRICARE and the Military Treatment Facilities are improperly paying for medical services performed by individuals or entities on the Department of Health and Human Services List of Excluded Individuals and Entities. Additionally, determine whether the Military Treatment Facilities are complying with DoD Instruction 5505.12, "Anti-Fraud Program at Military Treatment Facilities" October 19, 2006, if making payments to excluded parties.

Individual Medical Readiness of the Reserves Objective: Determine whether the Military Services have effectively planned to improve individual medical readiness rates.

Management of Medical Service Accounts: Transferring Delinquent Debts Objective: Determine whether the military services, and the selected Military Treatment Facilities, are effectively managing medical service accounts that are delinquent by 180 days or more.

INFORMATION ASSURANCE, SECURITY, AND PRIVACY

ONGOING PROJECTS

Army Portable Electronic Devices and Removable Media Security Controls (D2012-D000LC-0147.000) Objective: Determine whether the Department of Army has an effective cyber security program that identifies and mitigates risks surrounding portable electronic devices and removable media and verify that Army officials are appropriately tracking, configuring, and sanitizing portable electronic devices. Also, determine whether the Army uses authorized removable media on its network

Controls over Wireless Intrusion Detection Systems at the Defense Logistics Agency (D2012-D000LB-0128.000) Objective: Determine whether Defense Logistics Agency officials are using wireless intrusion detection systems in their facilities to detect unauthorized connections from wireless local area network devices and determine whether Defense Logistics Agency officials are taking appropriate actions to prevent and mitigate unauthorized wireless connections.

Cyber Red Teams' Goals, Activities, and Performance (D2011-D000LC-0242.000)

Objective: Objective: Assess the effectiveness of the Cyber Red Teams' activities. Specifically, determine whether the Red Teams follow DoD and Components' standard operating procedures when evaluating or testing for vulnerabilities, threats, infiltration controls, or other services performed on Components' systems. Additionally, determine if Components implement the recommendations and track findings through resolution.

Defense Information Systems Agency Information Assurance Vulnerability Management Program (D2012-D000LB-0173.000) This is the third in a series of audits on vulnerability management. Objective: Determine whether the Defense Information Systems Agency is properly remediating vulnerabilities and accurately reporting compliance in accordance with the DoD Information Assurance Vulnerability Management program.

DoD Implementation of Authorization Agreements in Accreditation Decisions for Selected Information Systems (D2011-D000LB-0227.000) Objective: Determine whether selected DoD information systems are operating in accordance with the authorization agreement in the accreditation decision (process).

Effectiveness of Data Loss Prevention Controls for the Case Adjudication Tracking System (D2012-D000LC-0148.000) Objective: Determine whether a data loss prevention strategy is in place for the Case Adjudication Tracking System and whether the Defense Logistics Agency effectively configured the Case Adjudication tracking system to identify, monitor, and protect data in use, data in transit, and data at rest.

Navy's Management of Software Licenses (D2012-D000LB-0177.000) Objective: Determine whether the Navy is effectively managing software licenses. Specifically, determine whether the Navy is including appropriate clauses in software procurement contracts and effectively managing their inventory of software licenses.

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U.S. Army Corps of Engineers, Civil Works, Information Systems Supporting Critical Infrastructure (D2012-D000LC-0080.000) Objective: Determine whether the U.S. Army Corps of Engineers, Civil Works, personnel implemented effective procedures and controls over critical infrastructure to protect against unauthorized access to information systems that support water control structures from physical and cyber threats.

U.S. Army Corps of Engineers, Civil Works, Information Systems Supporting Critical Infrastructure Within the Great Lakes and Ohio River Division (D2012-D000LC-0164.000) This is one in a series of audits; the first audit focused on information systems and critical infrastructure in the Northwest division. Objective: Determine whether U.S. Army Corps of Engineers, Civil Works, Great Lakes and Ohio River Division personnel are implementing effective procedures and security controls to protect against unauthorized access from physical and cyber threats to information systems controlling critical infrastructure.

PLANNED PROJECTS

Controls over Removal of Data from DoD Computer Systems Using Data Storage Devices Objective: Determine whether DoD Components have implemented safeguards to detect and prevent unauthorized removable data storage devices on computer systems connected to DoD unclassified and secret networks.

Controls over SIPRNET at Military Service Locations Objective: Determine if selected Military Service sites are effectively and efficiently implementing SIPRNET access points.

DoD Component Software Application Reduction Efforts in Support of the Federal Data Center Consolidation Initiative Objective: Determine whether DoD Components are effectively reducing and eliminating duplicative or unnecessary applications that do not support mission requirements as part of the Federal Data Center Consolidation Initiative.

Implementation of Command Cyber Readiness Inspections Recommendations Objective: Determine whether selected DoD Components properly remediated vulnerabilities identified in Command Cyber Readiness Inspection reports and accurately reported their status of remediating those vulnerabilities.

Mitigating Network Cyber Security Vulnerabilities Affecting Combatant Commander's Operations Objective: Determine whether DoD Components implemented effective vulnerability management programs to mitigate known vulnerabilities and emerging cyber security risks affecting DoD networks that support Combatant Commander's operations.

Protecting DoD Cloud Computing Environments from Cyber Security Threats Objective: Determine whether DoD data that is stored and processed in a cloud computing environment is protected from cyber security risks.

Software Security for the F-35 Joint Strike Fighter Aircraft Objective: Determine whether the F-35 Joint Strike Fighter Program Office is effectively managing security risks affecting weapons control software development and testing to reduce or detect and mitigate software products containing malicious code obtained through the information technology supply chain.

Summary of DoD Information Assurance Weaknesses Identified in Audit Reports Issued From August 1, 2012, Through July 31, 2013 Objective: Summarize the information assurance weaknesses identified in reports and testimonies issued by the DoD audit community and the Government Accountability Office between August 1, 2012 and July 31, 2013.

JOINT WARFIGHTING AND READINESS

ONGOING PROJECTS

Ballistic Missile Defense System Targets (D2012-D000LH-0101.000) Objective: Evaluate whether the Ballistic Missile Defense System targetry provides realistic operational conditions for identified threats and if the Target Program adapts to emerging threats.

Building Institutional Capacity Through the Defense Institution Reform Initiative (D2012-D000JA-0092.000) Objective: Determine the effectiveness of Defense Institution Reform Initiative process regarding identifying and sustaining defense capabilities of its partner nations and determine whether the Defense Institution Reform Initiative process effectively supports partner nations through country coordination, requirements determination, and program management.

Building Institutional Capacity Through the Ministry of Defense Advisors Program (D2012-D000JB-0093.000) Objective: Determine whether the Ministry of Defense Advisors Program is achieving its intended purpose. Specifically, determine whether the program's goals, objectives, and resources are being managed effectively and efficiently to achieve the program's intended results.

Civil Military Operations in the Horn of Africa (D2012-D000JA-0182.000) Objective: Determine whether Combined Joint Task Force-Horn of Africa personnel are adequately planning and executing civil military operations in accordance with U.S. Africa Command objectives.

Defense Demilitarization Coding (D2012-D000LD-0201.000) Objective: Determine whether the Services are properly evaluating DoD excess property and assigning accurate demilitarization codes before sending property to the Defense Logistics Agency and whether the Defense Logistics Agency is adequately validating the accuracy of codes assigned to the excess property.

Defense Industrial Base Critical Asset List (D2012-D000LA-0154.000) Objective: Determine whether the Defense Industrial Base Critical Asset List is accurate and prioritized based on criticality. Specifically, determine whether the assets on the critical asset list comply with existing criteria and whether the process used to develop the list ensures that it is all-inclusive.

Defense Logistics Agency Energy's International Fuel Support Agreements (D2012-D000LD-0044.000) Objective: Evaluate whether the management and oversight of Defense Logistics Agency Energy's international fuel support agreements are effective. Specifically, evaluate whether international agreements are tailored to meet the needs of the warfighter and Defense Logistics Agency, and whether there is adequate oversight of the validation and reconciliation processes in support of global fuel operations.

DoD Communication Capabilities During a Domestic Emergency (D2012-D000LA-0152.000) Objective: Determine whether DoD communication equipment is available, maintained, staffed, and ready for use to ensure interoperability during a domestic emergency.

DoD Management of Repair Parts for High Mobility Multipurpose Wheeled Vehicles (D2012-D000JA-0102.000) Objective: Determine whether DoD is cost-effectively managing repair parts for High Mobility Multipurpose Wheeled Vehicles.

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Information Operations Assessments in Afghanistan (D2012-D000JA-0223.000)

Objective: Determine whether U.S. Forces-Afghanistan has implemented sufficient controls for assessments of Information Operations.

Justification Process for Use of Military Airlift by the U.S. Army Special Operations Command (D2012-D000JA-0193.000)

Objective: Determine whether U.S. Army Special Operations Command officials are complying with applicable Federal and DoD guidance when justifying the use of military airlift.

Munitions Requirements for U.S. Pacific Command (D2012-D000LH-0107.000)

Objective: Determine whether U.S. Pacific Command and its component commands can satisfy critical munitions requirements outlined in theatre operation plans.

Navy Commercial Access Control System (D2013-D000LC-0008.000)

Objective: Determine whether the Navy Commercial Access Control System is mitigating access control risks to Navy installations.

Prime Vendor Maintenance, Repair, and Operations Supply Support Contracts (D2012-D000LG-0166.000)

Objective: Determine whether Defense Logistics Agency Troop Support personnel are managing and administering the Science Application International Corporation maintenance, repair, and operations supply prime vendor contracts in accordance with the Federal and DoD guidance.

Procedures for Recovery of Organizational Clothing and Individual Equipment (D2012-D000LD-0067.000)

Objective: Determine whether the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics established a working group and developed and implemented procedures to recover organizational clothing and individual equipment from contractors and civilians.

Supply Support Activities' Effectiveness in Sustaining U.S. Forces in Afghanistan (D2011-D000JO-0169.000)

Objective: Determine whether selected Supply Support Activities in Afghanistan were effectively and efficiently supporting their customers. Specifically, evaluate whether the provided supply support was adequate in supporting unit readiness, and whether procedures for establishing authorized stockage lists were sufficient to ensure the most efficient use of funds.

Sustainment of Task Force-East Facilities in Romania and Bulgaria (D2012-D000LD-0183.000)

Objective: Evaluate the effectiveness of planning, funding, and managing of base operations and infrastructure support for Task Force-East facilities.

U.S. Transportation Command's Readiness for the Drawdown from Afghanistan (D2012-D000JA-0195.000)

Objective: Determine whether U.S. Transportation Command officials are developing plans to provide sufficient government and contract capabilities to support U.S. Central Command requirements for the retrograde of cargo from Afghanistan.

V-22 Osprey's Mission Readiness Rates, Maintainability, and Sustainment Cost (D2011-D000LH-0170.000)

Objective: Evaluate how the frequency of repairs and the replacement of supply parts affected the V-22's mission readiness from October 1, 2008 through September 30, 2011.

PLANNED PROJECTS

Controls Over the Disposition of Equipment at the Defense Logistics Agency Disposition Services in Afghanistan Objective: Determine whether DoD is managing Defense Logistics Agency Disposition Services operations in Afghanistan to ensure the proper disposition of equipment during the drawdown of U.S. forces and equipment from Afghanistan. Specifically, determine whether adequate controls exist over the receipt, inspections, coding, and disposal of equipment and material in accordance with applicable laws and regulations.

DoD Management of Warehouse Storage Capacity Objective: Determine whether the Defense Logistics Agency and the Services efficiently manages warehouse space and timely reuse, or demolition of facilities.

DoD Materiel Returns Program - Retail Level Objective: Determine whether DoD is managing the Materiel Returns Program efficiently and effectively. Specifically, determine whether retail activities are identifying and reporting excess materiel to DoD wholesale activities, and taking action on excess materiel to maximize the use of materiel and minimize the cost of maintaining inventories.

DoD Materiel Returns Program - Wholesale Level Objective: Determine whether the Materiel Returns Program is operating efficiently and effectively. Specifically, determine whether DoD wholesale activities are effectively managing reported excess materiel from the Services' retail activities.

Defense Fuel Supply Points Utilization and Strategic Positioning Objective: Determine whether Defense Logistics Agency Energy's Defense Fuel Support Points are optimally used and strategically positioned.

Mine Resistant Ambush Protected Vehicle Retrograde from Afghanistan Objective: Determine whether the Army and Marine Corps appropriately determined the requirement to retain Mine Resistant Ambush Protected Vehicles in Southwest Asia.

Missile Defense Agency Configuration of the AEGIS Ashore Ballistic Missile Defense Objective: Determine if Missile Defense Agency's configuration of the AEGIS Ashore system satisfies mission requirements for forward deployed ballistic missile defense.

Power Source Supply Chain Management for Mission Critical Items Objective: Determine if the Defense Logistics Agency is effectively managing requirements and purchases for power sources, such as batteries, in support of mission critical items.

Transition of Facilities to the Logistics Civil Augmentation Program IV Density List Objective: Determine whether DoD is properly monitoring the transition of newly constructed or remodeled facilities in Afghanistan to the Logistics Civil Augmentation Program IV density list.

U.S. Army's and U.S. Special Operations Command's Ability to Provide Forces to the U.S. Africa Command Objective: Determine the effectiveness of U.S. Army and U.S. Special Operations Command efforts to provide forces to the U.S. Africa Command for advising and mentoring.

United States Africa Command New Spice Route Logistics Support Objective: Determine whether the New Spice Route is meeting the U.S. Africa Command's logistical needs, and reducing logistics costs.

Use of Rare Earth Elements in the Defense Industrial Base Objective: Determine whether DoD has appropriately implemented the requirements of selected rare earth elements and maintains the appropriate quantity.

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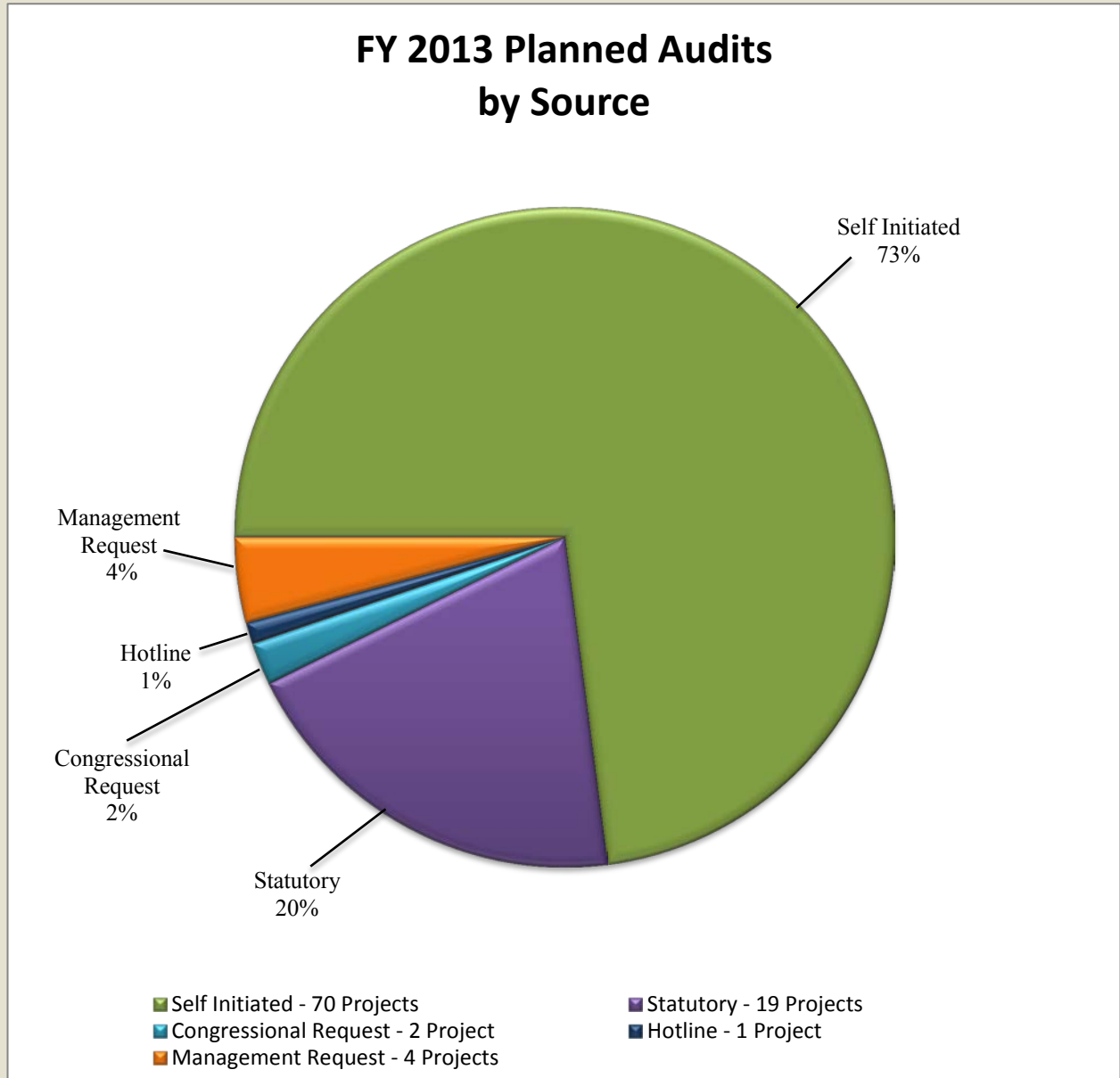
U.S. Army Corps of Engineers, Civil Works, Dam Safety Program Objective: Determine whether U.S. Army Corps of Engineers is conducting dam safety program inspections and exercises in accordance with DoD policy and whether these inspections and exercises are adequate to ensure public safety and provide for contingency planning in the event of structural failure caused by age, or natural or man-made disaster.

Use of the Northern Distribution Network for Executing Retrograde Operations

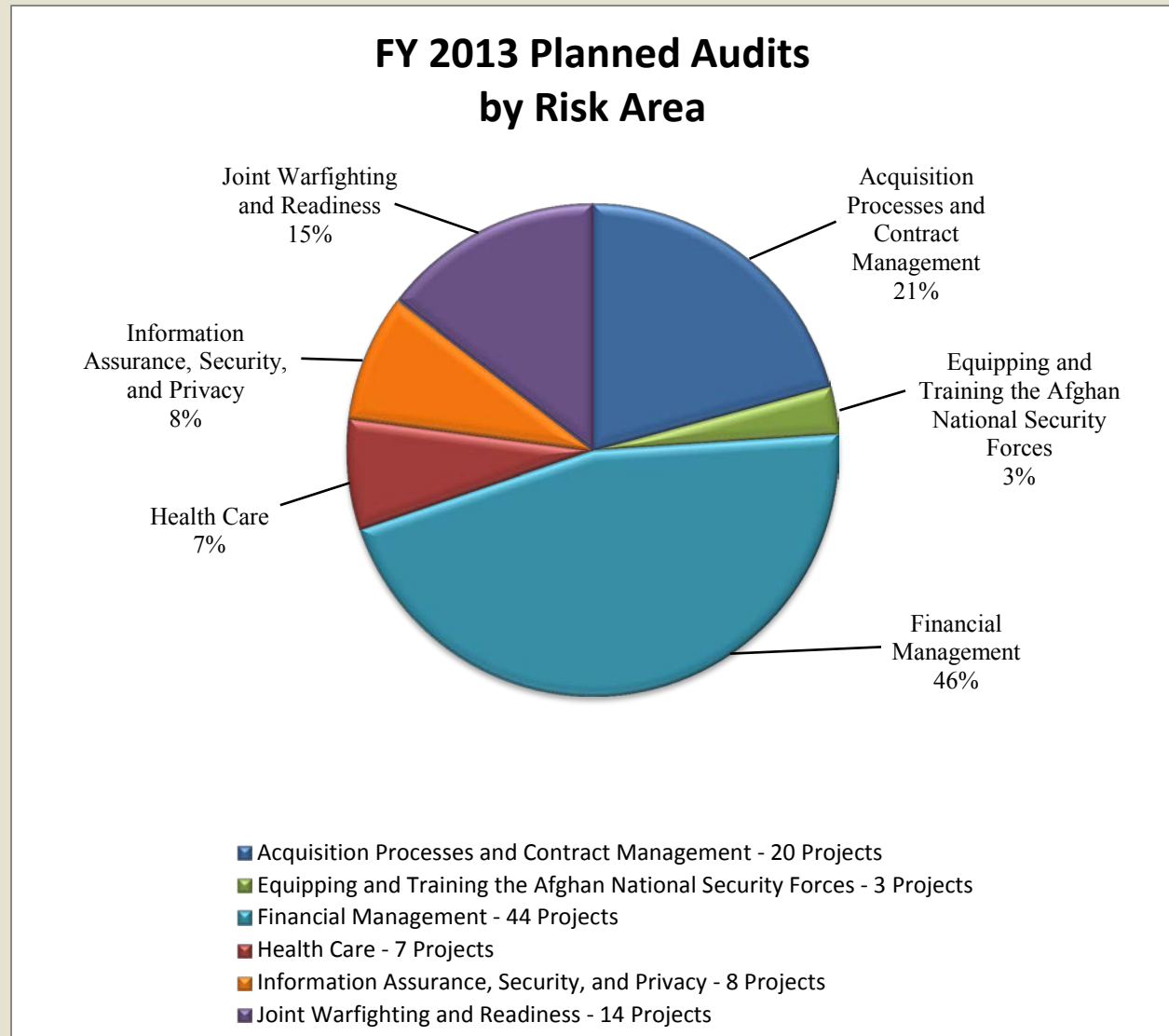
Objective: Determine whether DoD is effectively using the Northern Distribution Network for the retrograde of cargo out of Afghanistan during the drawdown of U.S. forces.

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Appendix A. FY 2013 Planned Audits by Source



Appendix B. FY 2013 Planned Audits by Risk Area



Appendix C. FY 2013 Planned Audit Coverage by DoD Strategic Goals and GAO High Risk Areas

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
	Acquisition Processes and Contract Management																		
	Acquisition Planning and Award Process for Services Contracts at Major Range and Test Facility Bases				X			X											
	Annual Costs for Contracted Services and Rates Paid for Hourly Labor and Overhead During FY 2012 and FY 2013				X			X	X										
	Army Integrated Air and Missile Defense Program											X							
	Contractor Past Performance Information							X											
	Defense Advanced Research Projects Agency's Contract Administration and Oversight Functions				X			X											
	Defense Advanced Research Projects Agency's Grants, Cooperative Agreements, and Other Transactions for Technology Investment Agreements							X											
	Defense Hotline Allegations Concerning Contractor-Invoiced Travel for U.S. Army Corps of Engineers' Contracts W912DY-10-D-0014 and W912DY-10-D-0024					X		X	X										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
					x			x	x										
					x			x		x									
					x			x		x	x								
					x			x		x	x								
								x											
												x							
					x			x											
								x											
Defense Logistics Agency Contracts for Defense Advanced GPS Receiver Accessories					x			x	x										
Defense Logistics Agency Procedures for Purchasing DoD Mission Critical Assets					x			x		x									
Defense Logistics Agency Sole-Source Spare Parts Procurements					x			x		x	x								
Effective Utilization of Government-Owned Inventory in Performance-Based Logistics Arrangements					x			x		x	x								
Fort Knox Utility Energy Services Contracts								x											
KC-46A Tanker Modernization Program												x							
Management of Award Fee Contracts at Major Range and Test Facility Bases					x			x											
Multiple Award Contracts for Services								x											
Naval Support Activity Bahrain Military Construction Contract Administration			x					x			x								
Naval Support Activity Bahrain Military Construction Planning			x					x			x								
Pre-positioning and Marine Corps Logistics Services Indefinite-Delivery/Indefinite Quantity Contract	x							x											
Redistribution Property Assistance Team Operations in Afghanistan	x							x		x			x						

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
	U.S. Special Operations Command Global Battlestaff and Program Contract Performance Oversight							x											
	Equipping and Training The Afghan National Security Forces																		
	Accountability of Afghanistan National Security Forces Mi-17, Mi-35, AN-26, and AN-32 Aircraft Spare Parts		x					x											
	Shindand Training Contracts	x						x	x										
	Surveillance Structure on Contracts Supporting the Afghanistan Rotary Wing Program for the United States Transportation Command							x											
	Financial Management																		
	Agreed-Upon Procedures for Reviewing the Fiscal Year 2013 Civilian Payroll Withholding Data and Enrollment Information				x				x										
	Attestation of Department of State Funds Transferred to DoD for Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome Prevention				x				x										
Attestation of NATO Trust Fund Contributions to the Afghan National Army		x							x										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
	Attestation Review of the DoD Counterdrug Program Fiscal Year 2012 Obligations								x										
	DoD Fiscal Year 2012 Compliance With the Improper Payments Elimination and Recovery Act Requirements								x										
	Funding Used for the Korean War 60 Year Commemoration								x										
	Management of the Need for Cash				x				x										
	Payment and Authorization of DoD Progress Payment Contracts							x	x			x							
	U.S. Military Academy, West Point Controls over Gift Processes and Nonappropriated Funds Disbursements				x				x										
	U.S. Southern Command Government Purchase Card Program				x			x	x										
	Financial Statements																		
Air Force General Fund Basic Financial Statements as of and for the Years Ending September 30, 2013 and 2012					x				x										
Air Force Working Capital Fund Basic Financial Statements as of and for the Years Ending September 30, 2013 and 2012					x				x										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
					x				x										
					x				x										
									x										
									x										
									x										
					x				x										
					x				x										
									x										
Department of the Army General Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012					x				x										
Department of the Army Working Capital Fund Principal Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012					x				x										
DoD Agency-Wide Annual Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012									x										
DoD Medicare Eligible Retiree Health Care Fund Fiscal Year 2013 Financial Statements									x										
DoD Special Purpose Financial Statements for the Fiscal Years Ending September 30, 2013 and 2012									x										
Fiscal Year 2013 Department of the Navy General Fund Financial Statements					x				x										
Fiscal Year 2013 Department of the Navy Working Capital Fund Financial Statements					x				x										
Fiscal Year 2013 USACE-Civil Works Financial Statements									x										
Oversight of the Fiscal Year 2013 Military Retirement Fund Financial Statements Audit					x				x										
TRICARE Management Activity Contract Resource Management FY 2013 Financial Statements					x				x										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
					x				x										
	Financial Systems																		
							x		x										
							x		x										
					x	x	x		x										
							x		x										
					x		x		x										
							x		x										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
					X	X	X		X										
					X	X	X		X										
					X	X	X		X										
					X		X		X										
					X				X										
					X				X										
					X				X										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
					x				x										
					x				x										
					x				x										
					x		x	x	x										
					x				x										
									x										
									x										
																			x
Health Care																			
Billings by Skilled Nursing Facilities				x					x										

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
	Prevail in Today's War	Prevent and Deter Conflict	Prepare to Defeat Adversaries and Succeed in a Wide Range of Contingencies	Preserve and Enhance the All-Volunteer Force	Reform the Business and Support Functions of the Defense Enterprise	Approach to Business Transformation	Business Systems Modernization	Contract Management	Financial Management	Supply Chain Management	Support Infrastructure	Weapons Systems Acquisition	Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland	Improving and Modernizing Federal Disability Programs	Management of Interagency Contracting	Managing Federal Real Property	Protecting the Federal Government's Information-Sharing Mechanisms and the Nation's Cyber Critical Infrastructures	Strategic Human Capital Management
				x					x										
				x															x
				x															x
									x										
				x															x
									x										
													x					x	
													x					x	
					x	x	x				x								

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals				GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks								
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	Implementation of Command Cyber Readiness Inspections Recommendations	x																x	
	Mitigating Network Cyber Security Vulnerabilities Affecting Combatant Commander's Operations			x									x						
	Protecting DoD Cloud Computing Environments from Cyber Security Threats					x							x						
	Software Security for the F-35 Joint Strike Fighter Aircraft			x						x		x	x						
	Summary of DoD Information Assurance Weaknesses Identified in Audit Reports Issued From August 1, 2012, Through July 31, 2013																		
	Joint Warfighting and Readiness																		
	Controls Over the Disposition of Equipment at the Defense Logistics Agency Disposition Services in Afghanistan		x						x		x								
	DoD Management of Warehouse Storage Capacity					x			x		x						x		
	DoD Materiel Returns Program - Retail Level	x								x	x								
	DoD Materiel Returns Program - Wholesale Level					x				x	x								
	Defense Fuel Supply Points Utilization and Strategic Positioning	x							x		x							x	

 Inspector General FY 2013 Planned Projects	DoD Strategic Goals					GAO High Risk Areas - DoD Specific Risks						GAO High Risk Areas - Government-wide Risks							
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			x						x	x									
		x								x	x		x						
	x							x		x									
								x											
	x																		
			x					x											
	x									x		x	x						
	x										x		x					x	
	x							x		x									

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Additional copies of the FY 2013 Audit Plan can be obtained by contacting:

Office of the Deputy Inspector General for Auditing

Attn: Corporate Planning/13F25-04

4800 Mark Center Drive

Alexandria, VA 22350-1500

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

This plan, the Comprehensive Oversight Plan for Southwest Asia, and the Guam Realignment Comprehensive Oversight Plan are also available on our website:

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

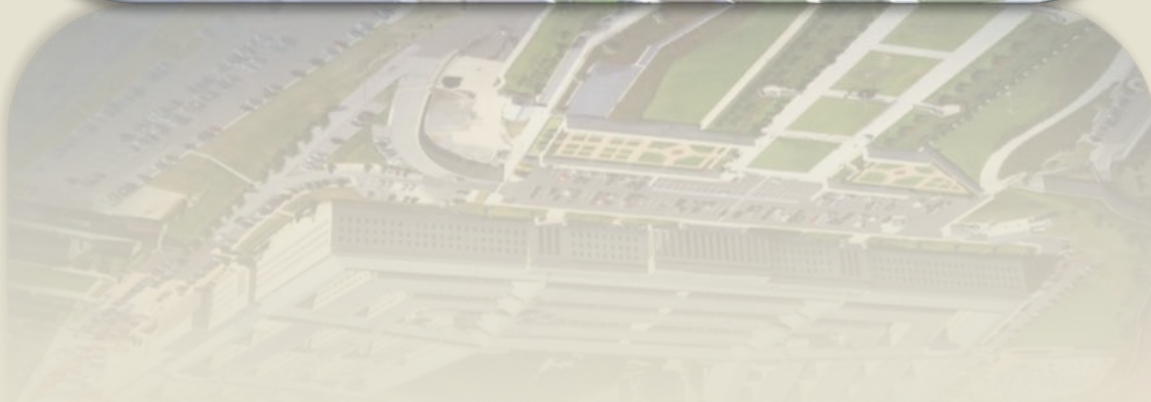
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