SEC. 852. COMPREHENSIVE AUDIT OF SPARE PARTS PURCHASES AND
DEPOT OVERHAUL AND MAINTENANCE OF EQUIPMENT FOR
OPERATIONS IN IRAQ AND AFGHANISTAN.

(a) AUDITS REQUIRED.—The Army Audit Agency, the Navy Audit Service, and the
Air Force Audit Agency shall each conduct thorough audits to identify potential waste,
 fraud, and abuse in the performance of the following:

(1) Department of Defense contracts, subcontracts, and task and delivery orders for—
(A) depot overhaul and maintenance of equipment for the military in Iraq and
Afghanistan; and
(B) spare parts for military equipment used in Iraq and Afghanistan; and

(2) Department of Defense in-house overhaul and maintenance of military equipment
used in Iraq and Afghanistan.

(b) COMPREHENSIVE AUDIT PLAN.—
(1) PLANS.—The Army Audit Agency, the Navy Audit Service, and the Air Force Audit
Agency shall, in coordination with the Inspector General of the Department of Defense,
develop a comprehensive plan for a series of audits to discharge the requirements of
subsection (a).

(2) INCORPORATION INTO REQUIRED AUDIT PLAN.— The plan developed under
paragraph (1) shall be submitted to the Inspector General of the Department of Defense
for incorporation into the audit plan required by section 842(b)(1) of the National

(c) INDEPENDENT CONDUCT OF AUDIT FUNCTIONS.—All audit functions
performed under this section, including audit planning and coordination, shall be
performed in an independent manner.

(d) AVAILABILITY OF RESULTS.—All audit reports resulting from audits under this
section shall be made available to the Commission on Wartime Contracting in Iraq and
Afghanistan established pursuant to section 841 of the National Defense Authorization

(e) CONSTRUCTION.—Nothing in this section shall be construed to require any agency
of the Federal Government to duplicate audit work that an agency of the Federal
Government has already performed.

*******************************************************************************