

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 Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181; 122 Stat. 234; 10 U.S.C. 2302 note).

(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 Act for Fiscal Year 2008 (122 Stat. 230).

(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.