
May 25, 2005



Infrastructure and Environment

Defense Prisoner of War/Missing
Personnel Office Data Call Submissions
and Internal Control Processes for Base
Realignment and Closure 2005
(D-2005-038)

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Acronyms

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DoD OIG	Department of Defense Office of Inspector General
DPMO	Defense Prisoner of War/Missing Personnel Office
DWO	Defense-Wide Organization
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criteria Number 7
N/A	Not Applicable
OSD	Office of the Secretary of Defense
OSD DA&M	OSD Director, Administration and Management



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
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March 25, 2005

MEMORANDUM FOR DIRECTOR, DEFENSE PRISONER OF WAR/MISSING
PERSONNEL OFFICE

SUBJECT: Report on Defense Prisoner of War/Missing Personnel Office Data Call
Submissions and Internal Control Processes for Base Realignment and
Closure 2005 (Report No. D-2005-038)

We are providing this report for your information and use. We performed the audit in response to an Under Secretary of Defense for Acquisition, Technology, and Logistics request. We considered management comments on a draft of this report when preparing the final report. The complete text of the comments is in the Management Comments section of the report.

We appreciate the courtesies extended to the staff. Questions on the audit should be directed to Mr. Robert Prinzbach II (703) 604-8907 (DSN 664-8907). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, reading "Michael A. Joseph".

Michael A. Joseph
Acting Assistant Inspector General for
Readiness and Logistics Support

Department of Defense Office of Inspector General

Report No. D-2005-038

March 25, 2005

(Project No. D2004-D000LH-0090)

Defense Prisoner of War/Missing Personnel Office Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005

Executive Summary

Who Should Read This Report and Why? Office of the Secretary of Defense personnel responsible for deciding the realignment or closure of military installations based on the base realignment and closure (BRAC) data calls, and Defense Prisoner of War/Missing Personnel Office (DPMO) management personnel should read this report. The report discusses the adequacy, completeness, and integrity of the data provided by DPMO to assist the Secretary of Defense in BRAC 2005 recommendations.

Background. BRAC 2005 is the formal process outlined in Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense for Acquisition, Technology, and Logistics issued "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003, which states that the Department of Defense Office of Inspector General will review the accuracy of BRAC data and the certification process.

The BRAC 2005 process was mandated for the United States and its territories and was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team criteria number 7. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criteria Number 7 data calls are collectively known as the second data call. This report summarizes issues related to the BRAC 2005 process used by DPMO as of February 2005. DPMO, located in Arlington, Virginia, provides centralized management of prisoner of war and missing in action affairs within DoD. As of February 2005, we had not conducted any revalidations of the capacity analysis or second data calls, and DPMO had not received any JCSG scenario-specific data calls.

Results. We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data and compliance with the applicable internal control plans. After corrections were made as a result of our site visits, DPMO BRAC 2005 data were generally supported, complete, and accurate, and the office used data collection processes that generally complied with the applicable internal control plans. In addition, the office's internal control plan properly incorporated the Office of the Secretary of Defense internal control plan. However, neither internal control plan addressed separation of duties, which resulted in an immaterial internal control weakness. DPMO had one material noncompliance with the internal control plan in that some of the documents used to support responses to the capacity analysis and second data call questions were not properly marked. When brought to their attention, DPMO personnel immediately

corrected the problem. DPMO also had six immaterial noncompliances, two of which were corrected. The identified internal control weakness and noncompliances with the internal control plans did not impact the reliability of the data that DPMO provided for use in BRAC 2005 analysis. (See the Finding section of the report.)

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Background

Base Realignment and Closure 2005. Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense established and chartered the Infrastructure Executive Council and the Infrastructure Steering Group as the base realignment and closure (BRAC) 2005 deliberative bodies responsible for leadership, direction, and guidance. The Secretary of Defense must submit BRAC recommendations to the independent Commission by May 16, 2005.

Joint Cross Service Groups. A primary objective of BRAC 2005, in addition to realigning base structure, is to examine and implement opportunities for greater joint activity. The Office of the Secretary of Defense (OSD) established seven Joint Cross Service Groups (JCSGs)—Education and Training, Headquarters and Support Activities, Industrial, Intelligence, Medical, Supply and Storage, and Technical—to address issues that are common business-oriented support functions; examine functions in the context of facilities; and develop realignment and closure recommendations based on force structure plans of the Armed Forces and on selection criteria. To analyze the issues, each JCSG developed data call questions to obtain information about the functions that it reviewed.

Defense-Wide Organizations. There are 11 Defense-wide organizations (DWOs).¹ The OSD Director, Administration and Management (OSD DA&M) is the lead organization for the DWOs and facilitates the integration of DWO data into the BRAC 2005 process. Specifically, OSD DA&M is the DWO lead for collecting BRAC-related data and for developing and forwarding recommendations regarding the submission and approval of BRAC data. OSD DA&M is the primary data repository for all DWOs for all BRAC-related data, information collections, and requests, and is responsible for assembling and forwarding data to BRAC officials.

Internal Control Plans. Before the BRAC data calls were released to the Services, Defense agencies, and DWOs, OSD prepared the OSD internal control plan (ICP), which was distributed under the Under Secretary of Defense for Acquisition, Technology, and Logistics’ memorandum, “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures” (Policy Memorandum One), April 16, 2003. The OSD ICP requires the JCSGs, Services, Defense agencies, and DWOs to prepare ICPs that incorporate and supplement the OSD ICP. To comply with that requirement, OSD DA&M prepared an overall DWO ICP, “Defense Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process,” on January 15, 2004.² The overall DWO ICP and Appendixes L and M apply to the 11 DWOs. Each DWO prepared an organization-specific appendix to

¹American Forces Information Service, Defense Human Resources Activity, Defense Technology Security Administration, DoD Education Activity, Defense Prisoner of War/Missing Personnel Office, Joint Staff, Office of Economic Adjustment, Department of Defense Office of Inspector General, OSD, TRICARE Management Activity, and Washington Headquarters Services.

²The DWO ICP was updated on August 2, 2004.

supplement the overall DWO ICP. The DPMO supplement is in Appendix K of the DWO ICP.

BRAC Data Calls. The BRAC 2005 data collection process, mandated for the United States and its territories, was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), and Joint Process Action Team Criteria Number 7 (JPAT 7). The supplemental capacity, military value, COBRA, and JPAT 7 data calls are collectively known as the second data call. The Services, Defense agencies, and DWOs used either automated data collection tools or a manual process to collect data call responses. Specifically, the data calls were to accomplish the following:

- The capacity analysis questions gathered data on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity questions clarified inconsistent data gathered during the initial capacity data call.
- The military value questions gathered data on mission requirements, land and facilities, mobilization and contingency, and cost and personnel.
- The COBRA questions gathered data to develop cost savings and return on investments of proposed realignment and closure actions.
- The JPAT 7 questions gathered data that the Services and JCSGs could use to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.

Inspector General Responsibility. Policy Memorandum One requires the Department of Defense Office of Inspector General (DoD OIG) to provide ICP development and implementation advice, review the relevance and completeness of BRAC data, and evaluate the data certification processes. In addition, Policy Memorandum One requires DoD OIG personnel to provide assistance as needed to the JCSGs and DoD Components.

Defense Prisoner of War/Missing Personnel Office. The Defense Prisoner of War/Missing Personnel Office (DPMO), located in Arlington, Virginia, provides centralized management of prisoner of war and missing in action affairs within DoD. DPMO responsibilities include providing DoD participation in the conduct of negotiations with officials of foreign governments in efforts to account for missing American Service members; assembling, analyzing, and maintaining databases of information on U.S. military and civilian personnel who are or were prisoners of war or missing in action; providing representation to prisoner of war or missing in action interagency forums; and providing a statement of intelligence collection requirements to the Defense Intelligence Agency.

DPMO answered a total of 43 questions: 3 of 75 capacity data call questions and 40 of 120 second data call questions. Of the 43 questions, 21 were developed by the Headquarters and Support Activities JCSG, the only JCSG to request data from DPMO. DPMO used Microsoft Word to summarize collected data for the capacity analysis data call and the Data Gathering Tool, a modified Microsoft

Access tool developed for those not using an automated data collection tool, for the second data call.

Objectives

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DPMO collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DPMO complied with the OSD and DWO ICPs. This report is one in a series of reports on data call submissions and internal control processes for BRAC 2005. See Appendix A for a discussion of the scope and methodology and prior coverage related to the audit objectives.

DPMO BRAC 2005 Data Call Submissions and Internal Control Processes

After corrections were made as a result of our site visits, DPMO provided BRAC 2005 data that were generally supported, complete, and accurate, and the data collection processes that DPMO used generally complied with the ICPs. In addition, the DWO ICP properly incorporated the OSD ICP. However, neither ICP addressed separation of duties, which resulted in an immaterial internal control weakness. DPMO had one material noncompliance with the ICPs in that some of the documents used to support responses to the capacity and second data call questions were not properly marked. When brought to their attention, DPMO personnel immediately corrected the problem. DPMO also had six immaterial noncompliances with the ICPs, two of which DPMO personnel corrected. The identified internal control weakness and noncompliances with the ICPs did not impact the reliability of the data that DPMO provided for use in BRAC 2005 analysis.

DPMO BRAC 2005 Data Call Submissions

Once corrections were made, the BRAC 2005 data that DPMO reported were generally supported, complete, and accurate. At DPMO, we evaluated the validity and integrity of the documentation used to support responses to data call questions. Specifically, we compared responses with supporting documentation and reviewed “Not Applicable” (N/A) responses to determine whether the responses were reasonable.

Capacity Analysis Data Call. DPMO provided reasonable responses to the capacity analysis data call questions and reasonable support for those responses. For the capacity analysis data call, OSD DA&M identified 75 of 752 total questions that may be applicable to DPMO, but instructed DPMO to review the remaining 677 questions to verify whether additional questions were applicable to DPMO. We evaluated the responses and support at DPMO for the three questions that DPMO answered with something other than N/A. DPMO had adequate support for the responses to all three questions, but had a math error in one certified response. As the result of our site visit, DPMO processed a change adjudication³ correcting the math error in the certified response. We verified and concurred with the correction. In addition, we reviewed the 72 questions that DPMO concluded did not apply to them and agreed with the DPMO conclusion.

Second Data Call. DPMO provided reasonable responses to the second data call questions and reasonable support for those responses. For the second data call, DPMO received 120 questions and answered a total of 40 questions—7 targeted supplemental capacity questions, 11 targeted military value questions, 2 COBRA questions, and 20 JPAT 7 questions. We evaluated the responses and support for all 40 questions and concluded that DPMO had adequate and reasonable support

³A change adjudication is the process for changing a certified response in the BRAC data.

for all responses except for question numbers 1907⁴ and 1908⁵ because we were unable to validate the steps taken to generate those responses. In addition, we reviewed the 80 questions that DPMO concluded did not apply to them and agreed with the DPMO conclusion. As of February 2005, we had not conducted any revalidation of the second data call.

Internal Control Processes

The data collection processes that DPMO used complied with the OSD and DWO ICPs. We reviewed the completeness of the DWO ICP and determined that the DWO ICP properly incorporated the OSD ICP. In addition, we reviewed DPMO compliance with the DWO ICP to determine whether the DPMO data collection process complied with the DWO ICP. We reviewed whether DPMO personnel completed nondisclosure agreements and properly collected, marked, safeguarded, and maintained BRAC data. Specifically, we reviewed the completeness of BRAC documentation, ensured that BRAC information was secured in locked containers, and ensured that BRAC data were marked with "Deliberative Document-For Discussion Purposes Only-Do Not Release Under FOIA."

OSD ICP. OSD defined the internal control process for BRAC 2005 in the OSD ICP, which provides broad internal control mechanisms designed to ensure the accuracy, completeness, and integrity of information used to support BRAC actions. The OSD ICP describes broad lines of authority and responsibilities; requires that BRAC analysis and recommendations be based on accurate, complete, and certified data; and requires that the process be properly documented and auditable. The OSD ICP requires any DoD Component participating in BRAC to develop and implement an ICP to ensure the accuracy of data collection and analysis.

DWO ICP. OSD DA&M prepared the DWO ICP, which refines the requirements established in the OSD ICP and provides guidance on the responsibilities of the DWOs. The DWO ICP provides a consistent set of management controls to ensure the accuracy, completeness, and integrity of BRAC data and to limit the possibility of premature disclosure of BRAC information. OSD DA&M developed documentation requirements, review procedures, and certification procedures that apply to all DWOs and included those procedures in Appendix M of the DWO ICP. The DPMO-specific internal controls are included as Appendix K of the DWO ICP. The DPMO appendix contains specific information on where BRAC documents will be stored and on the responsibilities of DPMO personnel.

Completeness of ICPs. The DWO ICP properly incorporated the OSD ICP. The DWO ICP established DPMO responsibilities and outlined management control mechanisms to provide accountability and to safeguard DPMO BRAC information. In addition, the DWO ICP identified required documentation to

⁴The question asked for the number of meetings between an organization's senior officials, including Flag officers, and senior officials from another organization located in the Washington, D.C., area.

⁵The question asked for the number of meetings between an organization's senior officials, including Flag officers, and members of Congress or their staffs.

justify changes made to data and information after it had been certified and sent to the OSD BRAC Office. Both ICPs included directions on completing nondisclosure agreements and on collecting, marking, safeguarding, and maintaining BRAC data.

However, neither ICP addressed separation of duties, which resulted in an internal control weakness. The ICPs did not require the assignment of different personnel as the responder, reviewer, and trusted agent.⁶ DPMO had one person certify as the reviewer and trusted agent for the capacity analysis data call and as the responder, reviewer, and trusted agent for the second data call. Because DPMO's responses and support were reasonable, we considered this internal control weakness to be immaterial.

Compliance With ICPs. DPMO did not fully comply with the ICPs; however, the identified noncompliances did not impact the reliability of the DPMO data for use in BRAC 2005 analysis. DPMO had one material noncompliance with the OSD and DWO ICPs in that DPMO had not properly marked some of the BRAC-related documents used to support answers to capacity analysis and second data call questions. DPMO resolved the noncompliance by properly marking the documents immediately upon being notified of the noncompliance.

DPMO had six immaterial noncompliances with the DWO ICP. Specifically, DPMO did not sign and date the question pages for the second data call and did not date the certification pages for either data call. DPMO resolved the noncompliances for the second data call by signing and dating the question pages and the certification page. In addition, DPMO did not maintain the following logs.

- A BRAC data log was not maintained because only the Senior Director for Support and one other person were working with the data. When they were done summarizing the BRAC data, a contractor made the BRAC compact disc.
- A BRAC copy log was not maintained because the Senior Director for Support had not provided copies of BRAC data to anyone other than DoD OIG personnel and the OSD DA&M and he had receipts for release of that data.
- A log that records each time a trusted agent works with the master record was not maintained because the Senior Director for Support was the only DPMO staff member with access to the master record.

We did not request DPMO to correct these three noncompliances. Because DPMO's responses and support were reasonable, and because DPMO stored all BRAC data in a secure container (a safe) accessible only by the trusted agent, we considered the noncompliances to be immaterial.

⁶The DPMO trusted agent was responsible for performing administrative functions associated with supporting, organizing, and managing the questionnaire data-gathering process for DPMO; ensuring that all questions were assigned, answered, reviewed, and certified; and organizing and maintaining the master record.

Conclusion

Once corrections were made, DPMO reported BRAC 2005 data that were generally supported, complete, and accurate, and the data collection processes that DPMO used generally complied with the ICPs. However, DPMO had one immaterial internal control weakness, one material noncompliance with the ICPs, and six immaterial noncompliances with the ICPs. We discussed the identified internal control weakness and ICP noncompliances with DPMO management. DPMO management concurred with our findings and corrected the noncompliances that we asked to be corrected. We believe that the internal control weakness and ICP noncompliances did not adversely impact the reliability of the DPMO BRAC 2005 data.

Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DPMO BRAC 2005 data. The evaluation included comparing responses with supporting documentation and reviewing N/A responses to determine whether the responses were reasonable. Questions had either an answer or an N/A response; an N/A response was for questions determined not to apply to DPMO.

We evaluated the data collection process to determine whether DPMO followed the OSD ICP guidance to develop an ICP, maintained adequate documentation to support the data collection process, and established adequate internal controls to ensure that data call responses were complete and accurate. We ensured that the DWO ICP incorporated the requirements of the OSD ICP and reviewed DPMO compliance with the ICPs. We evaluated DPMO data collection procedures, to include reviewing the completion of nondisclosure agreements and the collection, marking, safeguarding, and maintenance of BRAC data. In addition, we interviewed the Senior Director for Support and the administrative management specialist who helped prepare the capacity analysis responses. The Senior Director for Support reviewed and certified the official responses from DPMO to the capacity analysis questions. For the second data call, the Senior Director for Support prepared and reviewed the official DPMO responses and the Chief of Staff certified them. We reviewed documentation dated from July 1993 through August 2004.

As of February 2005, we had not conducted any revalidations of the capacity analysis or second data calls, and DPMO had not received any JCSG scenario-specific data calls.

Capacity Analysis Data Call. OSD DA&M identified 75 of 752 total questions that may be applicable to DPMO but instructed DPMO to review the remaining 677 questions to verify whether additional questions were applicable to DPMO. DPMO determined that only three questions applied to DPMO and should be answered with something other than N/A. We reviewed the 75 questions and also concluded that only 3 applied to DPMO. We reviewed the responses to question numbers 462, 466, and 471. Question numbers 311, 313 through 329, 347 through 388, 393, 446, 447, 448, 461, 464, 468, 478, 480, 481, 482, and 582 were appropriately answered as N/A. Per DoD OIG guidance of March 9, 2004, we did not review the applicability of the other 677 questions.

Second Data Call. OSD DA&M provided DPMO a total of 120 questions for the second data call. DPMO received 83 targeted military value questions from the Headquarters and Support Activities JCSG, 9 targeted supplemental capacity questions from the Headquarters and Support Activities JCSG, 8 COBRA¹ questions, and 20 JPAT² questions. DPMO answered 40 of the questions with something other than N/A. We reviewed the answers for all 40 questions. We also concluded that N/A was the appropriate response for the other 80 questions. The following table lists the question responses that we reviewed.

¹COBRA questions were to be answered by stand-alone or host activities, which included leased facilities.

²JPAT 7 questions were to be answered by stand-alone or host activities, which included leased facilities.

Second Data Call Responses Reviewed		
Type of Question	Question Number	
	Answered	Not Applicable
JCSG Military Value	1905, 1907 through 1911, 1913 through 1917	1900 through 1904, 1906, 1912, and 1918 through 1982
Supplemental Capacity	4079, 4080, 4099, and 4100 through 4103	4081 and 4096
COBRA	1501 and 1505	1500, 1502, 1503, 1504, 1506, and 1507
JPAT 7	1400 through 1417, 1420, and 1421	None

The JPAT 7 replaced questions 1418 and 1419 with questions 1420 and 1421 because organizations were encountering problems responding to questions 1418 and 1419. We reviewed the answers for all 40 questions as of February 2005. Subsequent changes or requests from JPAT 7 were not reviewed.

We issued two site memorandums to summarize the results of our review of the 3 capacity analysis data call questions and the 40 second data call questions. However, for the second data call, we did not verify the accuracy of supporting documentation for Headquarters and Support Activities JCSG military value question numbers 1907 and 1908 because the DoD OIG determined that the questions required supporting documentation that could not be verified. As of February 2005, DPMO received no scenario data calls.

We performed this audit from March 2004 through February 2005 in accordance with general accepted government auditing standards.

Reliability of Computer-Processed Data. We did not test the accuracy of the computer-processed data used to support an answer to a data call question because of time constraints. Potential inaccuracies in the data could impact the results. We did not review the data collection tools used (Microsoft Word and the Data Gathering Tool). However, the BRAC data were certified as accurate and complete to the best of the certifier's knowledge and belief.

Government Accountability Office High-Risk Area. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the Management of Federal Property and DoD Support Infrastructure Management high-risk areas.

Management Control Review

We evaluated the DPMO management controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls, as directed by the applicable ICPs. Specifically, we reviewed procedures that DPMO used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard against the disclosure of DPMO BRAC data before responses were forwarded to the OSD BRAC Office. Management controls were adequate as they applied to the audit objective. (See the finding section for additional details.) We did not review the DPMO management control program because its provisions were not deemed applicable to the one-time data collection process.

Prior Coverage

During the last 5 years, the DoD OIG has issued two site memorandums discussing the DPMO BRAC 2005 data call submissions and internal control processes.

Site Memorandums

DoD IG Memorandum, "Audit on the Second Data Call Submission from the Defense Prisoner of War/Missing Personnel Office for Base Realignment and Closure 2005," September 7, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission for Base Realignment and Closure 2005," April 9, 2004

Appendix B. Report Distribution

Office of the Secretary of Defense

Director, Base Realignment and Closure (Installations and Environment)

Other Defense Organizations

Director, Defense Prisoner of War/Missing Personnel Office

Non-Defense Federal Organization

Government Accountability Office*

*Only Government Accountability Office personnel involved in the BRAC process are to receive the report.

Defense Prisoner of War/Missing Personnel Office Comments



DEFENSE PRISONER OF WAR/MISSING PERSONNEL OFFICE
2400 DEFENSE PENTAGON
WASHINGTON, DC 20301-2400

February 9, 2005

MEMORANDUM FOR INSPECTOR GENERAL, PROGRAM DIRECTOR,
READINESS AND LOGISTICS SUPPORT
ATTN: MR. ROBERT F. PRINZBACH II

SUBJECT: Report on Defense Prisoner of War/Missing Personnel Office Data Call
Submissions and Internal Control Processes for Base Realignment and
Closure 2005 (Project No. D2004LH-0090)

I have received and reviewed subject report, dated February 3, 2005 and have no
comments or suggested changes.

It was a pleasure to work with your staff member, Ms. Catherine M. Schneller.
We sincerely appreciate her support and cooperation during this data call process.

John Alston Brown
Senior Director for Support



Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Readiness and Logistics Support prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to this report are listed below.

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