

April 6, 2005



Financial Management

Independent Examination of the
Land Assets at the U.S. Army Corps
of Engineers, Civil Works
(D-2005-051)

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Acronyms

CEFMS	Corps of Engineers Financial Management System
DoD OIG	Department of Defense Office of Inspector General
PP&E	Property, Plant, and Equipment
REMIS	Real Estate Management Information System
USACE	United States Army Corps of Engineers, Civil Works



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April 6, 2005

MEMORANDUM FOR COMMANDER, U.S. ARMY CORPS OF ENGINEERS

SUBJECT: Report on the Independent Examination of the Land Assets at the U.S. Army Corps of Engineers, Civil Works (Report No. D-2005-051)

We are providing this report for review and comment. We performed this examination in response to a request from the U.S. Army Corps of Engineers. We considered management comments on a draft of this report in preparing the final report.

The Commander, U. S. Army Corps of Engineers, Civil Works concurred with all recommendations, however, comments provided did not describe a plan for periodic reviews of land transactions. Further, the retention period U.S. Army Corps of Engineers, Civil Works added to its guidance does not comply with National Archives and Records Administration. Therefore, we request that the Commander, U. S. Army Corps of Engineers, Civil Works provide comments by June 6, 2005.

We request that management provide comments that conform to the requirements of DoD Directive 7650.3 that requires that all issues be resolved promptly. If possible, please send management comments in electronic format (Adobe Acrobat file only) to Auddfs@dodig.osd.mil. Copies of the management comments must contain the actual signature of the authorizing official. We cannot accept the /Signed/symbol in place of the actual signature. If you arrange to send classified comments electronically, they must be sent over the SECRET Internet Protocol Router Network.

We appreciate the courtesies extended to the staff. Questions should be directed to Ms. Barbara A. Sauls at (703) 325-5782 (DSN 221-5782) or Ms. Delpha W. Martin at (703) 325-5901 (DSN 221-5901). See Appendix E for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in cursive script, reading "Paul J. Granetto".

Paul J. Granetto, CPA
Assistant Inspector General
Defense Financial Auditing
Service

Department of Defense Office of Inspector General

Report No. D-2005-0051

April 6, 2005

(Project No. D2004-D000FH-0036)

Independent Examination of the Land Assets at the U.S. Army Corps of Engineers, Civil Works

Executive Summary

Who Should Read This Report and Why? Financial and real property managers at the U.S. Army Corps of Engineers, Civil Works (USACE) should read this report. It discusses the need for consistent policies and procedures for accounting for USACE land assets and a subsidiary ledger to support the general ledger account balances.

Background. General Property, Plant, and Equipment is one of the largest categories of assets reported on the USACE FY 2004 Financial Statements. We examined the USACE business processes during FYs 2002 through 2004. USACE reported \$8.6 billion in land assets—30 percent of the \$28.4 billion in net assets for General Property, Plant, and Equipment reported on its September 30, 2004 balance sheet. Prior USACE financial statement audits have resulted in disclaimers of opinion because of material deficiencies in the financial statements and supporting documentation.

Results. We performed this examination to verify the reliability of the land assets as presented in the USACE FY 2004 Financial Statements. USACE agreed that we would perform the procedures to support the establishment of beginning balances for the audit of the Principal USACE Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003.

We could not validate the ending balance of \$8.6 billion in land assets reported on the FY 2004 Financial Statements despite available documentation to support USACE ownership of the land assets. Based on our FY 2002 sample results, USACE could not provide supporting documentation on \$1.78 billion of the \$2.35 billion (76 percent) that represented administrative cost. Further, the remaining costs that made up the statistical sample represented land tract cost that included unsupported costs for land tracts and unsupported values for land assets acquired through donations. In addition, the value of land assets may have been misstated because the ending balance included costs associated with land tracts that were disposed of, and did not include costs of reservoirs that were misclassified as buildings and structures. As a result, the ending balance for land assets was not ready for substantive audit testing or audit. USACE should establish an oversight process that provides periodic reviews of land asset transactions at the activity level. See the Finding section of the report for detailed recommendations.

Management Comments and Audit Response. The Commander of the U.S. Army Corps of Engineers concurred with the findings and recommendations and stated that all corrective actions would be completed by June 30, 2005. Comments received from the Commander U.S. Army Corps of Engineers were partially responsive, but did not address the development of a Civil Works Headquarters oversight process to conduct periodic Civil Works Headquarters reviews of land asset transactions. Further, comments quoted

the EC 405-1-12, Chapter 16, Appendix D and Information Paper 11 that misstated the retention period for supporting documentation. Comments did not identify the oversight process that will ensure specifically that each land tract is properly documented. Comments did not recognize that a reconciliation of the supporting system and the summary system is required to comply with generally accepted accounting principles. Compliance with these recommendations is important to ensure that the benefits of the auditors' work are realized and the USACE will develop an accurate baseline for land assets. Therefore, we request that the Commander, U.S. Army Corps of Engineers, Civil Works provide further comments to Recommendations 1 through 5 by June 6, 2005. (See the Finding section for a discussion of management comments and the Management Comments section of the report for a complete text of the comments.)

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Background

The Department of Defense Office of Inspector General (DoD OIG) performed an independent examination to establish beginning balances for the audit of the Principal U.S. Army Corps of Engineers, Civil Works (USACE), Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003. The USACE mission is to provide quality and responsive engineering services to the nation that include planning, designing, building and operating water resources and other civil works projects. In carrying out this mission USACE has acquired vast holdings of nearly 12 million acres of land. The USACE September 30, 2004, Balance Sheet reported about \$28.4 billion in net assets for General Property, Plant, and Equipment (PP&E).¹ Land assets of \$8.6 billion make up 30 percent of total PP&E.

This report discusses the need for consistent policies and procedures in accounting for USACE land assets. In addition, we address the need for a subsidiary ledger which USACE agreed to develop in response to DoD Inspector General Audit Report D-2004-044, "Subsidiary Ledgers at the U.S. Army Corps of Engineers," January 16, 2004.

From 1994 through 1998, each of the USACE activities implemented and followed a reconciliation process that provided data to convert financial records from the legacy Corps of Engineers Management Information System to the new Corps of Engineers Financial Management System (CEFMS). At that time CEFMS became (and remains) the financial management and accounting system for USACE. The Real Estate Management Information System (REMIS) is a database repository for land assets including information for deeds, titles, and rights and obligations. USACE intended to have CEFMS provide financial reporting for land assets with REMIS acting as the subsidiary ledger to support land values. However, USACE has yet to develop a complete interface between CEFMS and REMIS. Accounting transactions supporting USACE land assets are posted into CEFMS at 42 activities. The USACE Finance Center in Millington, Tennessee, compiles and adjusts the accounting data to generate the financial statements.

In a November 21, 2003, memorandum addressed to the Director of the Defense Financial Auditing Service, DoD OIG auditors stated that USACE did not:

- provide sufficient information to evaluate management assertions
- verify the \$8.05 billion of land assets reported in the FY 2002 financial statements, and
- prepare financial statements in accordance with generally accepted accounting principles.

¹ General Property, Plant and Equipment on the DoD financial statements refers to assets classified as Land; Buildings, Structures, and Facilities; Leasehold Improvement; Software; General Equipment; Military Equipment; Assets Under Capital Lease, and Construction-in-Progress.

As a result, the auditors could not assess the reliability of the land assets as presented in the General PP&E line item for FY 2003.² The memorandum also stated the objective for the FY 2004 audit work which included continuing work to establish the beginning balances for USACE land assets. The auditors also analyzed and summarized the documentation on the land tracts³ to help USACE resolve the documentation issue for administrative costs. This work culminated in a Memorandum of Agreement, “Support for Recorded Book Cost of General Property, Plant and Equipment Assets,” June 9, 2004, which is discussed in detail in the Finding section under Ongoing Actions.

Objectives

The initial objective of the examination engagement was to determine the reliability of the U.S. Army Corps of Engineers, Civil Works, land assets as presented in the General Property, Plant, and Equipment line item in the FY 2003 and FY 2002 comparative consolidated financial statements, and to determine whether the financial statements were prepared in accordance with generally accepted government accounting principles. We expanded the scope of this examination to include DoD OIG analysis and review of USACE business processes relative to issuing the FY 2004 and FY 2003 comparative consolidated financial statements. See Appendix A for a comprehensive discussion of the scope and methodology, and Appendix B for prior coverage related to the objective.

² “Audit of the U.S. Army Corps of Engineers, Civil Works, Land Assets as Presented in the FY 2003 Financial Statements” (D2003FH-0049).

³ USACE uses the term, “tract” in acquisitions to identify each separate parcel requiring ownership documentation, usually a title.

Valuation of Land Assets

We could not validate the \$8.6 billion ending balance that USACE reported on its FY 2004 financial statements despite the available documentation supporting USACE ownership of the land assets. The ending balance for land assets included:

- unsupported administrative costs and administrative costs at the property identification level that had no associated land purchase costs,
- donated land tracts that were not assigned a fair market value or were assigned an unsupported fair market value, and
- amounts recorded for land tracts in REMIS that were not supported by appropriate documentation or that differed from the documented value.

In addition, the value of land assets may have been misstated because the ending balance included costs associated with land tracts that were disposed of and did not include reservoirs that were misclassified as buildings and structures.

These conditions occurred because USACE did not ensure implementation of appropriate guidance and procedures including:

- retention of documentation to support administrative costs, and
- consistent application of guidance related to classification and valuation of land asset costs at each of the activities.

In addition, USACE did not have an integrated subsidiary ledger to support land assets reported on the financial statements, and did not perform a manual reconciliation between financial records and real property records that would have identified inconsistencies between the two. As a result, USACE land assets were not ready for substantive audit testing or audit.⁴

Substantive Testing of Land Assets

Based on the USACE representation that land assets were ready for audit, DoD OIG auditors began substantive testing to validate the \$8.05 billion FY 2002 ending balance for land assets. To accomplish the testing, a statistical sample was drawn on \$5.98 billion of the total population of \$8.05 billion that existed in FY 2002. Because the review spanned a 2-year period, periodic updates were done to determine if business processes remained the same throughout the review.

⁴ USACE agreed to develop subsidiary ledgers to support the general ledger account balances in the financial statements in response to DoD Inspector General Audit Report D-2004-044, "Subsidiary Ledgers at the U.S. Army Corps of Engineers," January 16, 2004.

Our objective was limited to establishing the beginning balances for the USACE FY 2003 financial statements. As such, we used the data provided by USACE for the land balance in the balance sheet as of September 30, 2002. In selecting the statistical sample for substantive testing we excluded \$2.07 billion in land assets associated with the Power Marketing Assets, leaving \$5.98 billion in land assets. From the \$5.98 billion, we drew a statistical sample of 8,332 land tracts from the REMIS property accountability data base. We included administrative costs in the costs for land tracts. We did not perform a review of internal control for USACE land assets. However, we selected our substantive testing sample based on a control risk assessed as “High” because of DoD OIG oversight of previous Army Audit Agency audits and results of the work performed by the Government Accountability Office.

We reviewed the valuation, completeness, rights and obligations, and existence assertions for our sample of property identification numbers. In performing the substantive testing, we reviewed historical documentation such as deeds, civil actions/declarations of taking, project completion reports, and various systems data from CEFMS and REMIS. However, we could not establish a beginning balance for the FY 2003 land asset line item because USACE did not provide either supporting documentation or estimates to support the administrative costs.⁵ For example, USACE did not provide supporting documentation for about \$1.78 billion of the \$2.35 billion in administrative costs for the land sample. The amount of unsupported administrative costs did not allow us to determine the reliability of the land assets as presented in the General PP&E line item.

The auditors then modified the audit plan and statistically tested land tracts to verify existence and rights. Actual cost of land tracts at activities that were part of the sample made up approximately \$1.5 billion. We found that existing documentation was accurate enough to substantiate rights and obligations. To account for the remaining costs associated with land assets, we judgmentally selected and reviewed administrative costs associated with the land tracts. See Appendix A for complete details on the scope limitations and Appendixes C and D for sampling details.

Land Acquisition Costs

We could not validate the \$8.6 billion ending balance USACE reported on the FY 2004 financial statements. The ending balance for land assets included unsupported administrative costs and administrative costs at the property identification level that were not associated with specific land tracts. In addition, we identified misclassified reservoir costs; donated land tracts with unassigned or unsupported fair market values; deed costs that were unsupported or differed from the recorded value; and unrecorded disposals.

⁵Federal Auditing Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standard (SFFAS) No. 6. “Accounting for Property, Plant, and Equipment,” June 1996 requires cost estimates to support land values if supporting documentation is not available.

The USACE line item for land assets consists primarily of costs falling into three categories: Land and Damages, Relocations, and Reservoirs. Land and Damages includes all costs directly associated with the acquisition of real property by purchase, condemnation, donation, or transfer. Relocations consist of costs to relocate roads, bridges, railroads, cemeteries, utilities, and structures. Reservoir costs include costs for bank stabilization; shoreline improvement; fire breaks; boundary line surveys and improvement; marking of land which has been acquired or is to be acquired; rehabilitation of natural resources; erosion control; and drainage, rim grouting and mine sealing to prevent leaks. The administrative costs referred to in this report consist of the costs associated with damages and relocations.

Statement of Federal Financial Accounting Standard (SFFAS) No. 6 covers the accounting for property, plant, and equipment, which includes land assets. SFFAS No. 6 states that the cost of General Property, Plant, and Equipment, must include all costs incurred to bring the property to a form and location suitable for its intended use. The costs incurred may include amounts paid to vendors; transportation costs; and engineering, architectural, and other labor (direct or indirect) costs. SFFAS No. 6 also states that if historical cost information has not been maintained, estimates are required. The DoD Financial Management Regulation (FMR) Volume 4, chapter 6, "Property, Plant and Equipment," August 2000, states that all financial transactions should be documented in the appropriate ledgers with the proper source documents to support the entries. The FMR also requires proper supporting documentation and specifically includes purchase invoices, sales and procurement contracts, DD Form 1354, Work Order Completion Reports, construction contracts, work orders, and other documentation generated independently from the entity.

Administrative Costs. USACE did not retain the supporting documentation for administrative costs. As a result, we could not complete detailed testing planned for this audit and limited our review to the sample of land administrative costs. Of the \$2.35 billion in administrative costs reviewed in our sample, about \$1.78 billion (or 76 percent)⁶ was not adequately supported. USACE did not retain the supporting documentation required by DoD FMR, Volume 4, chapter 6. Appendix D, Table D-1, provides a summary of unsupported administrative costs for the 16 activities reviewed.

Additionally, we found 19 property identification accounts valued at \$31.1 million that were solely administrative costs. Because these administrative costs were not associated with a specific land tract and no documentation was available to identify what generated this cost, we could not determine if this was a valid cost associated with land assets.

Land Tract Costs. Land tract costs (direct cost) made up approximately \$2.4 billion of total land acquisition cost reported by USACE in FY 2002. The actual cost of land tracts in activities that were part of the sample was approximately \$1.5 billion. USACE assigns a property identification number (ID) to specific projects in order to account for land assets. Although substantially

⁶ This percentage relates to our actual sample results and does not generalize to the total population.

compliant with assertions related to rights and existence of land assets, we did find issues that need additional attention. Some specific issues we identified follow.

- **Classification.** Corps of Engineers Chief of Staff memorandum, “Reconciliation of Real Property Inventory Records with Accounting General Ledger/Cost Records,” May 10, 1994, states that land and damages, relocations, and reservoirs were to be combined and used as the basis for the cost of land. However, in our statistical sample we identified four USACE activities, Baltimore, Maryland; Fort Worth, Texas; Huntington, West Virginia; and Wilmington, North Carolina, that incorrectly capitalized \$96.3 million in reservoirs as buildings and other structures.
- **Valuation of Donated Land.** USACE inconsistently valued or did not adequately support fair market value calculations for the land tracts acquired through donation. SFFAS No. 6 states that the cost of General PP&E acquired through donation must be recorded at the estimated fair market value at the time the property is acquired by the Government. Additionally, USACE Memorandum, “Real Property Inventory/Reconciliation for Chief Financial Officer (CFO) Responsibilities,” August 1, 1996, states that where there is limited information, a reasonable, documented approach will generally satisfy the audit requirements to determine an estimated value for donated real property. Within the sample of 8,313 land tracts reviewed,⁷ 540 were acquired through donation. Our review showed that USACE did not estimate a fair market value for 200 of the 540 donated land tracts. Appendix D, Table D-2, summarizes donated land tracts by the activities reviewed, and documents the inconsistencies identified at the various activities.
- **Supporting Documentation.** Land tract acquisition costs in REMIS were either not supported by appropriate documentation, or the amounts stated on the deed differed from the value stated in REMIS. Supporting documentation was not available for 486 land tracts valued in REMIS at \$9.8 million. For example, one district had no supporting documentation for a land tract valued in REMIS at \$449,179. In addition, the amount USACE recorded in REMIS differed from supporting documentation for 590 land tracts. These differences are not material but are important because they affect the beginning balance for land assets. Because some errors were overstatements and others were understatements, the net effect on the financial reporting was \$15.9 million in errors. For example, one district recorded a purchase involving two land tracts in REMIS at \$315,975. Supporting documentation for the purchase indicated a purchase cost of \$191,500—an overstatement of \$124,475. This error occurred because the district entered the total cost of both tracts for one tract and entered the prorated cost for the other tract. Appendix D, Table D-3, summarizes the potential misstatements for acquisition costs.

⁷(8,332 land tracts less the 19 property IDs discussed in the Administrative Costs subsection of Land Acquisition Costs)

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- Disposals. USACE activities had unrecorded disposals of land tracts (whole and partial) and the related administrative costs. When a USACE activity disposes of land, it removes the acreage from REMIS, but retains the acquisition value of that land in the REMIS database. Real estate personnel use a manual process to notify Resource Management (financial staff) personnel that the land has been disposed of. Resource Management personnel then manually input the data into CEFMS. This was verified by personnel at one activity when they attributed differences between the two databases, CEFMS and REMIS, to unreconciled disposals of land. In addition, USACE management acknowledged that unrecorded disposals were a problem at the activity level. We did not quantify the extent to which disposals were unrecorded because the documentation did not always exist. Also, reconciliation would depend on personnel remembering the various projects' histories to determine the difference.

See Appendix D, Table D-1, for a summary of documentation errors found at each activity reviewed.

USACE Implementation of Policy and Procedures

Records Retention Guidance. USACE activities had material amounts of unsupported administrative costs. This condition occurred because USACE activities followed guidance in National Archives and Records Administration, General Records Schedule No. 3, item 3, which requires that the routine procurement files related to transactions other than real property, that exceed \$2,000, be retained until 6 years and 3 months after final payment. USACE management cited the 6 years and 3 month retention period as the reason for the lack of documentation to support administration costs. However, the activities misinterpreted the guidance related to retention of documentation for land administrative costs and applied the wrong section. USACE activities should have followed the more relevant guidance in National Archives and Records Administration, General Records Schedule No. 3, item 1, which states that records, other than abstracts or certificates of title, relating to real property acquired after December 31, 1920, are to be retained until 10 years after the Government's unconditional sale or release of conditions, restrictions, mortgages, or other liens. Since administrative costs are capitalized as land assets falling under the definition of real property on the balance sheet, the costs should be treated as real property and therefore, the supporting documentation should be retained until 10 years after the sale or release of the property.

Implementation of Guidance. We identified four activities, Baltimore, Maryland; Fort Worth, Texas; Huntington, West Virginia; and Wilmington, North Carolina where USACE incorrectly capitalized \$96.3 million in reservoirs as buildings and other structures. One of these activities simply ignored the requirement, saying that capitalizing reservoir costs as part of land assets was not proper. Additionally, 11 of the 16 USACE activities did not revalue part or all of their donated tracts to a fair market value, and 10 activities did not document fair market value calculations for donated tracts as required by SFFAS No. 6.

Subsidiary Ledger for Land Assets

USACE Headquarters issued a Chief of Staff memorandum in response to a draft of Army Audit Agency (AAA) Report No. SR 94-481, "U.S. Army Corps of Engineers FY 1993 Financial Statements," June 30, 1994. The memorandum, "Reconciliation of Real Property Inventory Records with Accounting General Ledger/Cost Records," May 10, 1994, outlined a process for activities to reconcile what the Army Audit Agency reported to be \$10.5 billion in differences between real property records and general ledger records, whose systems were not integrated. USACE activities were to continue to perform an annual reconciliation to ensure that the ledgers remained in balance until the real property and general ledger systems were integrated.

From 1994 through 1998, each of the USACE activities implemented the initial reconciliation process before converting financial records from the Corps of Engineers Management Information System to CEFMS. At that time CEFMS became (and remains) the financial management and accounting system for USACE. USACE intended to integrate CEFMS with REMIS to create a control ledger-subsubsidiary ledger account relationship for real property accounts in response to the 1994 Army Audit Agency report. Until this was achieved, USACE implemented a manual reconciliation process that was intended to establish audit trails and ensure that real property additions, corrections, and disposals were accurately captured in both CEFMS and REMIS. In addition, USACE Memorandum, "Real Property Inventory/Reconciliation for CFO Act Responsibilities," August 1, 1996, states that real property subsidiary records in REMIS must be reconciled annually (at a minimum) with the general ledger records for real property accounts. This control procedure is required to ensure that any real property additions, corrections, or disposals are accurately captured in REMIS and CEFMS.

USACE inconsistently followed guidance to complete manual reconciliations. Only 1 of the 16 activities demonstrated they had periodically performed the manual reconciliation and could explain the differences between the two systems. Examples of these differences include data entry errors, total and partial disposals, and administrative cost activity recorded either in REMIS or CEFMS but not both systems. The reconciliation of total and partial disposals of land tracts and their related administrative costs is important because the disposal process is manual and requires parallel coordination between activity financial and real estate divisions. The types of errors identified during the current review indicate lack of management oversight, failure to implement the policy, and ineffective annual reconciliations.

USACE needs to develop an integrated subsidiary ledger capability for CEFMS to ensure an audit trail exists from source documents to the financial statements, as agreed to in USACE comments on DoD Inspector General Audit Report D-2004-044, "Subsidiary Ledgers at the U.S. Army Corps of Engineers," January 16, 2004. In addition, USACE should ensure that business processes are developed that will correct the inconsistent reporting and documentation of land assets and should develop internal control processes that provide periodic review to test land accounting transactions at the activity level.

Ongoing Actions

USACE has been receptive to recommendations made by DoD OIG in response to in-process reviews with management and site visits to activities included in our samples. Specifically regarding administrative cost and developing a subsidiary ledger capability, USACE management has issued information papers addressing real property issues such as the lack of supporting documentation for acquisition costs, reservoirs, and periodic reconciliation of records in CEFMS and REMIS.

Representatives of the DoD OIG, USACE, and the Government Accountability Office met to determine possible alternatives that could validate the land administrative costs. The result was a Memorandum of Agreement signed by the Director of the Defense Financial Auditing Service for the DoD Inspector General and the Director of Resource Management at USACE titled, "Support for Recorded Book Cost of General Property, Plant and Equipment Assets," June 9, 2004. As part of the Memorandum of Agreement, USACE will obtain and provide to the DoD OIG copies of the reconciliation documents prepared by each of the USACE activities to convert financial records from the Corps of Engineers Management Information System to CEFMS. USACE will also reconstruct any FY 1994 through FY 1998 reconciliations that are missing, using the same process used to create the original spreadsheets. USACE will then annotate on the spreadsheets "non-original" and attest to the information and the methodology used to remake them. USACE will write off the recorded amounts or provide valid estimates for any conversion spreadsheets it cannot reconstruct. The DoD OIG land audit team will determine whether the reconciliation process for each USACE project is reasonable for acceptability as alternative supporting documentation for land administrative costs incurred before USACE converted to CEFMS. This will help USACE develop a baseline for land assets.

Conclusion

Auditors could not rely on the land asset value presented in the USACE FYs 2002 through 2004 financial statements. We were unable to validate administrative costs associated with getting land assets ready for their intended use because of the lack of appropriate supporting documentation. Administrative costs make up a material part⁸ of the total value of land assets in the USACE financial statements. We were able to complete existence and rights testing on the purchase price of land tracts and found the error rate to be below the materiality threshold. However, land tract purchase price comprises only that portion actually paid for land and does not contain administrative cost. Consequently, the land tract purchase price is not representative of the line item. Because we addressed USACE subsidiary ledgers in a separate report, we have not included specific recommendations here regarding the matter.

⁸ Although we could not quantify the total population, USACE personnel estimated that administrative costs make up at least 70 percent of total land cost on the financial statements.

Recommendations, Management Comments, and Audit Response

We recommend that the Commander of the U.S. Army Corps of Engineers, Civil Works establish an oversight process that provides periodic reviews by Civil Works headquarters of land asset transactions at the activity level to include:

- 1. Defining administrative costs and ensuring that all activities retain required supporting documentation for all costs associated with land acquisition.**

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated that USACE has developed procedures in EC 405-1-12, Chapter 16, Appendix D, to ensure all required supporting documentation for Property Plant and Equipment is retained.

Audit Response: Management comments are partially responsive. The USACE developed procedures in EC 405-1-12, Chapter 16, Appendix D for field activities to retain supporting documentation of land asset values. However, the USACE did not address the overall recommendation that Army Corps of Engineers Headquarters establish an oversight process that provides periodic reviews of land asset transactions at the activity level. As explained in this report, Field activity implementation of Headquarters guidance was dependent on individual ability and interpretation of the guidance. As a result, we found diverse methods of record keeping at the various field activities which indicated that oversight was needed for consistent implementation of guidance. In addition, the EC 405-1-12, Chapter 16, Appendix D, misstated the retention period for land assets. National Archives and Records Administration is the authority that sets documentation retention, and it states that land records should be retained for the life of the asset plus 10 years. We request that U.S. Army Corps of Engineers Headquarters provide more specific details as to how they intend to establish an oversight process to monitor all the elements of the recommendations, and provide details relating specifically to retention of documentation to support costs associated with land acquisition.

- 2. Applying appropriate guidance related to the retention of land records.**

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated that U.S. Army Corps of Engineers, Civil Works headquarters will update Information Paper Number 11, Land, to emphasize the need to ensure all land records are retained. Completion date for this action is March 31, 2005.

Audit Response: Management comments are partially responsive. We agree that updating Information Paper 11 will emphasize the need to ensure all land records are retained. However, the Information Paper offers erroneous

guidance for the retention period for land assets. National Archives and Records Administration is the authority that sets retention periods for documentation and it states that land records should be retained for the life of the asset plus 10 years. We request that U.S. Army Corps of Engineers Headquarters update Information Paper 11 to reflect the correct retention period for documentation and specify an implementation date in response to the final report.

3. Defining and consistently classifying reservoir costs.

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated that USACE headquarters has developed information paper Number 10, Real Property, directing USACE Districts to transfer all reservoir costs from Buildings and Structures to Land and stated that all USACE Districts have completed this action.

Audit Response: Management comments are responsive. However, the U.S. Army Corps of Engineers Headquarters should review records coded as reservoirs and provide documentation to the DoD IG showing that all directed actions have been completed.

4. Identifying all donated land tracts and correcting donated land tract records by:

- a. Assigning a fair market value to donated land tracts that do not currently have a documented value, and**
- b. Documenting fair market value for land tracts that have been assigned a value but have no documented valuation approach.**

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated USACE headquarters will update information paper Number 11, Land, directing USACE Field Operation Activities to review each donated land tract and ensure each is recorded at a fair market value. In addition, USACE headquarters will ensure each land tract is properly documented. Completion date for this action is March 31, 2005.

Audit Response: Management comments are partially responsive. The Commander of the U.S. Army Corps of Engineers stated that the USACE headquarters would ensure each land tract is properly documented, but did not explain how the headquarters would provide that assurance. We request that the U.S. Army Corps of Engineers Headquarters provide more specific details as to how they will ensure each land tract is properly documented.

5. Proving the existence, rights and obligations, and valuation of land tracts by:

- a. Reconciling or assigning a documented value to the land if the REMIS paid-to-owner values do not match recorded deed or other appropriate cost, and**

b. Researching county records or appropriate authorities to obtain the required deeds or other supporting documentation if supporting documentation is not on hand to support REMIS values.

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated adhering to a recommendation by U.S. Army Audit Agency, USACE consolidated all of its land tracts in CEFMS to the project level. Therefore, they were unable to match supporting documentation with any value found in REMIS because CEFMS is the system of record for Land value found on the Civil Works Balance Sheet. However, USACE is able and does agree to reconcile project land values to supporting documentation as agreed to in the Memorandum of Agreement signed between DoD OIG and USACE on June 6, 2004. In addition, USACE agrees to research county records or appropriate authorities to obtain required supporting documentation to support post-CEFMS values. Completion date for this action is June 30, 2005.

Audit Response: Management comments are unclear and do not fully address the recommendation. The comments indicate that USACE, adhering to an audit recommendation from the Army Audit Agency, eliminated an audit trail from the supporting documentation in REMIS to the summary records in CEFMS. An audit trail is necessary for records to comply with generally accepted accounting principles. Although the U.S. Army Corps of Engineers Headquarters does not consider REMIS a subsidiary ledger, it is the only detailed record of land acquisition retained by USACE that supports the direct cost of land assets in CEFMS. In response to a prior DoD IG audit report, "Subsidiary Ledgers at the U.S. Army Corps of Engineers" (D-2004-044) the Commander, U. S. Army Corps of Engineers agreed that USACE would generate and reconcile general ledger control accounts to their supporting subsidiary data at the close of each accounting period and maintain a record of the subsidiary ledgers as an audit trail. We request that the U.S. Army Corps of Engineers identify the subsidiary ledger for land assets that provides detailed support for the summary ledger, CEFMS, and provide details of how reconciliation occurs between the two systems to ensure accurate financial reporting of additions and disposals of land assets.

6. Identifying and recording the unrecorded disposals of land tracts.

Management Comments: The Commander of the U.S. Army Corps of Engineers concurred and stated USACE headquarters will update information paper Number 11, Land, directing USACE Districts to identify and record all unrecorded disposals of land tracts by project. In addition, a process to determine the proper adjustments will also be provided in the paper. Completion date for this action is March 31, 2005.

Appendix A. Scope and Methodology

Our initial audit objective was to determine whether the ending balance of land assets presented in the USACE, Civil Works, FY 2002 Civil Works Financial Statements could be relied on to establish the beginning balance in the USACE, Civil Works, FY 2003 Financial Statements. We expanded our scope to include DoD OIG analytical procedures and reviews of the current USACE business processes for issuing the FY 2004 and 2003 comparative consolidated financial statements. USACE reported \$8.6 billion of land assets on their FY 2004 financial statements.

To perform substantive testing of land assets and determine the accuracy of data in the CEFMS database we determined that 40 District activities and 2 Division activities accounted for land assets. We selected a sample 16 activities that were representative of total land assets. Specific land tracts are identified in property identification numbers. We selected and reviewed a statistical sample of 523 property identification numbers. See Appendix C for details related to the sample selection process. We also held meetings with USACE Headquarters resource management and real property personnel in Washington, D.C., in addition to the activities stated above. We visited or requested data calls from the activities listed in the following table.

<u>Activities Visited:</u>	<u>Data Calls Requested:</u>
Baltimore, Maryland	Chicago, Illinois
Fort Worth, Texas	Louisville, Kentucky
Huntington, West Virginia	Memphis, Tennessee
Kansas City, Missouri	Omaha, Nebraska
Little Rock, Arkansas	Rock Island, Illinois
Pittsburgh, Pennsylvania	Sacramento, California
Portland, Oregon	
Seattle, Washington	
Tulsa, Oklahoma	
Wilmington, North Carolina	

Scope Limitations. We performed this review from December 2002 through October 2004 in accordance with generally accepted government auditing standards. Our scope was limited in that we did not include tests of management

controls because USACE represented that it was ready for audit substantive testing. In addition, we determined that \$1.78 billion of the \$2.35 billion in the FY 2002 sample that made up administrative costs associated with acquisition of land tracts were not supported with proper documentation. Therefore, we limited our scope and judgmentally selected and reviewed administrative costs associated with the 523 property identification numbers. Further, we eliminated administrative costs from our statistical sample in order to determine if land tract deeds did support USACE ownership, as stated on the financial statements. During the reviews of the USACE FY 2004 Financial Statements we verified that land administrative cost remained unsupported.

Specifically, we did not review land administrative costs associated with Power Marketing Agencies, which comprise \$2.3 billion of the \$8.6 billion reported for land assets in the USACE FY 2004 Financial Statements. Power Marketing Agencies were included within the scope of another DoD OIG audit team's review. However, by the time we learned that the other review's scope did not extend to potential land issues, our audit timeframe did not permit us to expand our scope to include such issues as they related to Power Marketing Agencies.

Additionally, we did not review the accounting for land assets related to USACE projects primarily recorded in CEFMS, which became fully operational across all USACE activities by 1999. This scope limitation did not affect the results of our work for this project because the material amount of transactions involving land assets occurred prior to FY 1999. We will address land asset transactions that occurred after FY 1998 in a future project.

Completeness testing of judgmentally selected land tracts was limited because we could not trace source documents to recorded entries in CEFMS. Real property transactions are recorded in CEFMS at the project ID level; CEFMS does not record real property transactions at the individual land tract level. Project IDs contain many individual land tracts. Our completeness testing consisted of tracing deeds to recorded entries in REMIS.

Use of Computer-Processed Data. We used computer-processed data from CEFMS and REMIS for this audit; however, we could not confirm the reliability of land assets data. The lack of reliable data did not permit us to establish the FY 2003 or 2004 beginning balance for land assets. Other reports on USACE system general and application controls have revealed weaknesses in CEFMS. Therefore, we selected our sample based on a high risk of errors in the CEFMS data.

Use of Technical Assistance. We obtained assistance from the Quantitative Methods Division in the DoD OIG to determine a statistical sampling plan and calculate the statistical projections. See Appendix C for the statistical sampling methodology.

Government Accountability Office High-Risk Area. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the DoD Financial Management high-risk area.

Appendix B. Prior Coverage

During the last 5 years, the Government Accountability Office (GAO), the DoD Office of Inspector General (DoD OIG), and the U.S. Army Audit Agency have issued multiple reports related to land assets. Unrestricted GAO reports can be accessed over the Internet at www.gao.gov. Unrestricted DoD IG reports can be accessed at www.dodig.mil/audit/reports. Unrestricted U.S. Army Audit Agency reports can be accessed at www.army.mil/reports.html, which is accessible on the extranet to military domains and GAO only.

GAO

Report No. GAO-01-89, "Financial Management Significant Weaknesses in Corps of Engineers' Computer Controls," October 2000

DoD IG

DoD IG Report No. D-2004-044, "Subsidiary Ledgers at the U.S. Army Corps of Engineers," January 16, 2004

DoD IG Memorandum, "Report on the U.S. Army Corps of Engineers, Civil Works, Fiscal Year 2001 Financial Statements," February 20, 2002

U.S. Army Audit Agency (AAA)

Report No. AA02-142, "Fiscal Year 2001 Financial Statements, U.S. Army Corps of Engineers, Civil Works," February 8, 2002

Report No. AA01-187, "Fiscal Year 2000 Financial Statements, U.S. Army Corps of Engineers, Civil Works," February 14, 2001

Report No. AA00-186, "Fiscal Year 1999 Financial Statements, U.S. Army Corps of Engineers, Civil Works," February 18, 2000

Appendix C. Statistical Sampling Methodology

Sampling Plan

Sampling Purpose. The statisticians identified items of land assets for review and estimated the dollar differences between the audited and reported book value of the land assets, specifically, individual land tracts.

Population. The tested population contained 2,320 items representing \$8,073,446,523 of land, intangible, and leasehold items drawn from the FY 2002 CEFMS database. Leasehold items, representing \$23,150,754 and consisting of seven Property IDs were removed from the sample leaving 2,313 items with a value of \$8,050,295,769 from which to draw the sample.

Sample Design. The project used a three-stage sample design. The first stage used was a “probability proportional to size” design by activity; the second stage stratified the design by Property ID; and the third stage stratified design by Tract Number.

At the first stage, we determined that a sample size of 40 activities was appropriate, based on information from prior audit work and our professional judgment. The activities were randomly selected with replacement, and with selection probabilities based on reported book value dollars using the random number capabilities in the statistical analysis software to generate random numbers between 0 and 8,050,295,769, which correspond to the dollar value range of the population. The sample of 40 activities was selected with replacement and resulted in 16 unique activities.

After drawing the first stage sample, the audit team decided to remove power marketing asset and known administrative cost items from the population. This decision reduced the total book value to \$5,982,607,538 and total Property IDs to 2,077. Because the activities were selected probability proportional to size based on a population of \$8,050,295,769, the population (as well as the original dollar totals in each activity) was not changed to preserve the validity of the sample weights; only the efficiency of the sampling process was affected.

For the second stage we used a stratified design by Property ID that consisted of 20 Property IDs for each activity selected at the first stage. The first stratum in the second stage is a census of the five Property IDs with the highest dollar book value. The second stratum consisted of Property IDs selected by simple random selection without replacement from the remaining non-census Property IDs. The non-census Property IDs were randomized using the random number capabilities of Microsoft Excel 2000 (9.0). We selected 787 Property IDs with 523 of those sample IDs being unique.

For the third stage we stratified the design by tract number within sampled Property IDs. The first stratum was a census of the top five REMIS book dollar value tracts. The second stratum consisted of 15 non-census items selected by

simple random selection without replacement, using the random number capabilities of Microsoft Excel 2000 (9.0). Our final sample consisted of 8,332 unique tracts.

The USACE Baltimore activity sample consisted of 20 Property IDs, of which 11 had eight or fewer tracts. A census of these 11 Property IDs was performed. The remaining nine Property IDs were sampled using simple random selection without replacement. We selected a total of 30 census tracts and 250 randomly selected tracts. The data was in hard copy form (by Property IDs) with tracts itemized below each Property ID. The random sample tracts were selected by generating random numbers using a program written in the statistical analysis software to randomly select items as a combination of page number and line number on the page.

The USACE Chicago activity sample consisted of 7 Property IDs and 20 tract items representing the total of all Property IDs and tract items within that activity. The total dollar value of land assets for the USACE Chicago activity was \$357,936. Because of the immateriality of the dollar amount and number of Property IDs and tracts, and the fact that there was limited documentation for land assets available from that office, we treated the Chicago activity differently. In computing the first stage statistical projections we assumed the Chicago activity to have zero sample mean errors. However, in order to include the actual errors the auditors found in Chicago activity, we added back these errors to the calculated statistical projections for the other activities.

We removed all known administrative costs associated with a Property ID or tract from the population. However, when administrative costs were later discovered in the sample that had not been identified earlier, we treated the item as a zero error. We augmented the sample by adding the next item in the random selection list.

Sample Results. Based on the audit results, we calculated the following statistical projections for the land tract costs included in the USACE FY 2002 financial statements.

95 Percent Confidence Interval			
	Lower Bound	Point Estimate	Upper Bound
Errors	(\$47,898,912)	\$21,727,809	\$91,354,529
*Unsupported	\$13,483,404	\$76,062,814	\$138,642,224

*The audit team determined the unsupported transactions sample results for the Chicago activity were atypical, and requested they not be included in calculating the statistical projections. Based on their judgment for non-quantitative reasons we did not include the \$764,217 of total unsupported errors found at the Chicago activity in the calculated statistical projection. We added back the actual error amount of \$764,217 to the calculated statistical projection of \$75,298,597 to arrive at the final projection of \$76,062,814.

We are 95 percent confident that the total amount in error in land transactions is between \$[47,898,912] and \$91,354,529, and the total unsupported amount in land transactions is between \$13,483,404 and \$138,642,224.

Appendix D. Sample Results

During our sample review of FY 2002 data for 16 USACE activities, we visited 10 sites and requested data calls from the remaining six sites. The tables below show the results of our work related to land administrative costs, land tract acquisition costs, and donated land tracts.

Table D-1 shows total administrative costs identified during our review, the amount of unsupported administrative costs, and the percentage of the unsupported total, by activity. We could not validate \$1.8 billion in land administrative costs because USACE did not retain supporting documentation.

<u>Activity</u>	<u>Total Admin Costs</u>	<u>Unsupported Admin Costs</u>	<u>Percent Unsupported</u>
-			
Baltimore	\$ 177,467,295	\$ 12,060,209	6.8
Chicago	0	0	-
Fort Worth	234,981,195	149,921,748	63.8
Huntington	273,417,345	138,248,371	50.6
Kansas City	475,718,515	475,718,515	100.0
Little Rock	126,313,054	126,313,054	100.0
Louisville	151,202,216	151,202,216	100.0
Memphis	31,686,387	27,243,726	86.0
Omaha	32,039,391	32,039,391	100.0
Pittsburgh	289,392,398	132,602,398	45.8
Portland	14,872,709	14,872,709	100.0
Rock Island	101,297,076	101,297,076	100.0
Sacramento	28,368,319	28,368,319	100.0
Seattle	26,126,290	6,367,102	24.4
Tulsa	293,270,045	293,270,045	100.0
Wilmington	91,001,924	91,001,924	100.0
Total	\$ 2,347,154,159	\$ 1,780,526,803	75.9

Table D-2 shows the total number of donated land tracts identified in our review, donated tracts that were not valued at fair market value, and undocumented and documented tracts that were valued at fair market value. We identified only 68 out of 540 donated land tracts that were both given a fair market value and appropriately documented.

Activity	Table D-2. Donated Land Tracts by Activity			
	Total Donated Tracts	Tracts Not Valued At Fair Market Value	Tracts Valued At Fair Market Value	
			Undocumented	Documented
Baltimore*	41	1	40	0
Chicago	16	11	5	0
Fort Worth*	32	0	32	0
Huntington*	4	4	0	0
Kansas City*	77	77	0	0
Little Rock	18	2	16	0
Louisville	26	0	26	0
Memphis	0	0	0	0
Omaha	14	9	5	0
Pittsburgh*	2	1	1	0
Portland*	73	73	0	0
Rock Island	19	10	9	0
Sacramento	66	7	57	2
Seattle*	16	5	0	11
Tulsa**	0	0	0	0
Wilmington*	<u>136</u>	<u>0</u>	<u>81</u>	<u>55</u>
Total	540	200	272	68

* means actual site visit
 ** means actual site visit and subsequent data call

Table D-3 shows the total number of land tracts identified during our review, land tracts with missing deeds, the book value of land tracts with missing deeds, tracts with data entry errors, and the absolute variance between audited and book values of land tracts with data entry errors, by activity. We reviewed 8,313 land tracts with a reported value of \$456 million. We identified 486 land tracts valued at \$9,776,801 with missing deeds and 590 land tracts with variances totaling \$15,878,353.

<u>Activity</u>	<u>Total Tracts Reviewed</u>	<u>Tracts with Missing Deeds</u>	<u>Book Value of Tracts w/ Missing Deeds</u>	<u>Tracts w/ Data Entry Errors</u>	<u>Absolute Variance of Errors</u>
Baltimore	280	1	\$ 50	41	\$ 27,811
Chicago	20	7	311,384	9	357,934
Fort Worth	843	41	482,403	32	66,117
Huntington	538	5	160,995	18	1,063,578
Kansas City	1,074	35	35	11	207,775
Little Rock	535	33	175	63	131,578
Louisville	441	20	54,155	59	7,714,063
Memphis	237	0	0	29	266,410
Omaha	529	19	33,245	34	758,779
Pittsburgh	663	63	1,058,720	74	2,856,762
Portland	295	9	155	15	270,491
Rock Island	231	18	17,682	18	25,790
Sacramento	197	0	0	7	39,186
Seattle	204	0	0	15	161,810
Tulsa	1,695	233	7,652,905	57	1,447,617
Wilmington	<u>531</u>	<u>2</u>	<u>4,897</u>	<u>108</u>	<u>482,652</u>
Total	8,313	486	\$9,776,801	590	\$ 15,878,353

Appendix E. Report Distribution

Office of the Secretary of Defense

Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)
Director, Program Analysis and Evaluation

Department of the Army

Commander, U.S. Army Corps of Engineers
Assistant Secretary of the Army (Financial Management and Comptroller)
Assistant Secretary of the Army (Civil Works)
Auditor General, Department of the Army

Department of the Navy

Naval Inspector General
Auditor General, Department of the Navy

Department of the Air Force

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Non-Defense Federal Organization

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Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Homeland Security and Governmental Affairs
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member (cont'd)

House Committee on Government Reform

House Subcommittee on Government Efficiency and Financial Management, Committee on Government Reform

House Subcommittee on National Security, Emerging Threats, and International Relations, Committee on Government Reform

House Subcommittee on Technology, Information Policy, Intergovernmental Relations, and the Census, Committee on Government Reform

Department of the Army Comments



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
441 G ST. NW
WASHINGTON, D.C. 20314-1000

CEIR (36-2b)

17 February 2005

MEMORANDUM FOR Director, Defense Financial Auditing Service, Inspector General
Department of Defense. 400 Army Navy Drive, Arlington, VA 22202

SUBJECT: Report on the Independent Examination of the Land Assets at the U.S. Army
Corps of Engineers, Civil Works.
(Project No. D-2004FH-0036)

The USACE response to each Department of Defense Inspector General (DoDIG) report
recommendations follows:

Recommendations.

We recommend that the Commander of the U.S. Army Corps of Engineers, Civil Works establish an oversight process that provides periodic reviews by Civil Works headquarters of land asset transactions at the activity level to include:

- 1. Defining administrative costs and ensuring that all activities retain required supporting documentation for all costs associated with land acquisition.**

Command Response: CONCUR

USACE has developed procedures in EC 405-1-12, Chapter 16, Appendix D, to ensure all required supporting documentation for Property, Plant and Equipment is retained.

- 2. Applying appropriate guidance related to the retention of land records.**

Command Response: CONCUR

HQUSACE will update information paper #11 land to emphasize the need to ensure all land records are retained. Completion date for this action is 31 March 2005.

- 3. Defining and consistently classifying reservoir costs.**

Command Response: CONCUR

HQUSACE has developed information paper #10 Real Property directing USACE Districts to transfer all reservoir costs from Building and Structures to Land, which will ensure consistently across USACE. To-date all USACE Districts have completed this action and all reservoir costs are now properly classified as Land.

- 4. Identifying all donated land tracts and correcting donated land tract records by:**

- a. Assigning a fair market value to donated land tracts that do not currently have a documented value, and**
- b. Documenting fair market value for land tracts that have been assigned a value but have no documented valuation approach.**

CEIR (36-2b)

17 February 2005

SUBJECT: Report on the Independent Examination of the Land Assets at the U.S. Army Corps of Engineers, Civil Works.
(Project No. D-2004FH-0036)

Command Response: CONCUR

HQUSACE will update information paper #11 Land directing USACE FOAs to review each donated land tract and ensure each is recorded at a fair market value. In addition, we will ensure each land tract is properly documented. Completion date for this action is 31 March 2005.

- 5. Providing the existence, rights and obligations, and valuation of land tracts by:**
- a. Reconciling or assigning a documented value to the land if the REMIS paid-to-owner values do not match recorded deed or other appropriate cost, and**
 - b. Researching county records or appropriate authorities to obtain the required deeds or other supporting documentation if supporting documentation is not on hand to support REMIS values.**

Command Response: CONCUR

Adhering to a recommendation by U.S. Army Audit Agency, USACE consolidated all of its land tracts in CEFMS to the project level. Therefore, we are unable to match supporting documentation with any value found in REMIS as CEFMS is the system of record for our Land value found on our Civil Works Balance Sheet. However, USACE is able and does agree to reconcile project land values to supporting documentation as agreed to in the Memorandum of Agreement signed between DODIG and USACE on 6 June 2004. In addition, USACE agrees to research county records or appropriate authorities to obtain required supporting documentation to support post-CEFMS values. Completion date for this action is 30 June 2005.

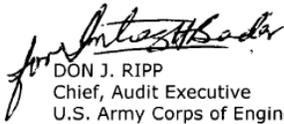
6. Identifying and recording the unrecorded disposals of land tracts.

Command Response: CONCUR

HQUSACE will update information paper #11 Land directing USACE Districts to identify and record all unrecorded disposals of land tracts by project. In addition, a process to determine the proper value to write off will also be provided in the paper. Completion date for this action is 31 March 2005.

The POC for this response are Bill Holtzman (202) 761-1938 and Imtiaz Badar (202)761-1987.

FOR THE COMMANDER:


DON J. RIPP
Chief, Audit Executive
U.S. Army Corps of Engineers

Team Members

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