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May 27, 2005

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## **Infrastructure and Environment**

Defense Finance and Accounting  
Service Data Call Submissions and  
Internal Control Processes for Base  
Realignment and Closure 2005  
(D-2005-075)

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Department of Defense  
Office of Inspector General

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### **Acronyms**

AFB	Air Force Base
BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DCT	Data Collection Tool
DFAS	Defense Finance and Accounting Service
DMPO	Defense Military Pay Officer
DoD OIG	Department of Defense Office of Inspector General
HSA	Headquarters and Support Activities
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
MSA	Mission Support Accountant
NDA	Nondisclosure Agreement
OSD	Office of the Secretary of Defense
TSO	Technology Services Organization



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
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May 27, 2005

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING  
SERVICE

SUBJECT: Report on Defense Finance and Accounting Service Data Call Submissions  
and Internal Control Processes for Base Realignment and Closure 2005  
(Report No. D-2005-075)

We are providing this report for information and use. The Defense Finance and Accounting Service provided comments. We considered management comments on a draft of this report in 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 should be directed to Mr. Douglas P. Neville at (703) 428-1061 (DSN 328-1061). See Appendix H for the report distribution.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, appearing to read "Paul V. Granetto", with a long horizontal line extending to the right.

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

## Department of Defense Office of Inspector General

Report No. D-2005-075

May 27, 2005

(Project No. D2004-D000FG-0070.000)

### Defense Finance and Accounting Service 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, Defense Finance and Accounting Service (DFAS) personnel, and anyone interested in the Base Realignment and Closure (BRAC) process should read this report. The report discusses the adequacy, completeness, and integrity of data used by Defense Finance and Accounting Service for BRAC 2005.

**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 would review the accuracy of BRAC data and the certification process.

The BRAC 2005 process was divided into the following data calls—capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, Joint Process Action Team Criterion Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls were collectively known as the second data call. We issued 10 site memorandums for the capacity analysis data call, 6 site memorandums for the second data call, and 7 site memorandums for the audit revalidation on the capacity analysis and second data calls. This report summarizes issues related to the entire DFAS BRAC 2005 process as of March 18, 2005.

**DFAS.** In 1991, the Secretary of Defense created DFAS to reduce the cost of Defense Department finance and accounting operations and to strengthen financial management through consolidation of finance and accounting activities across the Department. DFAS Headquarters offices are located in Arlington, Virginia. DFAS also has five central offices located in Cleveland, Ohio; Columbus, Ohio; Denver, Colorado; Indianapolis, Indiana; and Kansas City, Missouri; and 20 field sites located in the continental United States, Japan, and Europe. Additionally, DFAS has 61 locations where there are defense military pay officers, mission support accountants, and personnel performing additional DFAS functions.

**Results.** We evaluated the validity, integrity, and supporting documentation of BRAC 2005 data for 85 sites for the capacity analysis and second data calls, and for 28 sites for the scenario specific data call. In addition, we evaluated DFAS compliance with applicable internal control plans (ICP) at seven sites for the capacity analysis data

call, six sites for the second data call, and five sites for the scenario specific data call. After our visit, DFAS BRAC 2005 data were generally supported and reasonable. However, 3 questions for the capacity analysis data call, 5 questions for the second data call, and 13 questions for the scenario specific data call remain not fully supported.

The DFAS ICP properly incorporated and supplemented the Office of the Secretary of Defense ICP. In addition, the data collection process for the sites visited generally complied with the DFAS ICP. Data integrity existed between DFAS responses from its data collection tool and the Office of the Secretary of Defense Database. DFAS sites did not always follow the ICPs. Specifically, BRAC data were not always marked, safeguarded, and secure. In addition, individuals with access to BRAC data did not always have signed nondisclosure agreements. After our review, DFAS took action to correct some of the deficiencies noted. We concluded our review of DFAS data on March 18, 2005. Subsequent to our site visits, changes could have been made to the Joint Process Action Team Criterion Number 7 data and were not verified. We believe the instances of noncompliances with the ICP could be material and could potentially affect the reliability and integrity of the data provided by DFAS for the BRAC 2005 process. However, we are not making a determination on the materiality and impact the lack of supporting documentation could have on the reliability of the data provided by DFAS for BRAC 2005. We are issuing no recommendations.

**Management Comments.** Although no comments were required, the Director, DFAS stated that he did not concur with our finding. Also, the Director did not agree with the statement in the draft report that the instances of noncompliance with the DFAS ICP could be material and could potentially affect the reliability and integrity of the data provided by DFAS for the BRAC 2005 process. We included the full text of the DFAS comments in the Management Comments section of this report.

**Audit Response.** The supportability of the answers provided by DFAS was based on four factors, which applied to each of the questions judged as not fully supported. Throughout the BRAC process, the auditors worked closely with DFAS personnel to resolve discrepancies and kept DFAS personnel informed of any issues encountered. Many of these discrepancies were satisfactorily resolved.

The noncompliance issues presented in our report represent instances where the chain of accountability was broken or the integrity of the BRAC information was not protected from premature disclosure. However, we cannot accurately assess the impact of these noncompliances. Therefore, we believe that the instances of noncompliance with the DFAS ICP could have potentially affected the reliability and integrity of the data provided by DFAS for the BRAC 2005 process.

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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 inside the United States and its territories. 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 deadline for the Secretary of Defense to submit recommendations to the independent Commission was May 16, 2005.

**Joint Cross Service Groups.** A primary objective of BRAC 2005, in addition to realigning base structure, was to examine and implement opportunities for greater joint activity. The Office of the Secretary of Defense (OSD) established seven Joint Cross Service Groups (JCSG)—Education and Training, Headquarters and Support Activities (HSA), Industrial, Intelligence, Medical, Supply and Storage, and Technical. The JCSGs addressed issues that affect common business-oriented support functions, examined functions in the context of facilities, and developed 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.

**BRAC Data Calls.** The BRAC 2005 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), Joint Process Action Team Criterion Number 7 (JPAT 7), and scenario specific. The supplemental capacity, military value, COBRA, and JPAT 7 data calls were collectively known as the second data call. The Services, Defense agencies, and Defense-Wide Organizations used either automated data collection tools or a manual process to collect data call responses. Each data call had a specific purpose as follows.

- The capacity analysis data call gathered data on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity data call clarified inconsistent data gathered with the initial capacity analysis data call.
- The military value data call gathered data on mission requirements, land and facilities, mobilization and contingency, and cost and manpower.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.

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- The JPAT 7 data call gathered data to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.
  - The scenario specific data call requested data related to one or more potential closure or realignment actions identified for formal analysis by a JCSG.<sup>1</sup>

**Internal Control Plans.** Before the BRAC data calls were released to the Services, Defense agencies, and Defense-Wide Organizations, OSD required them to prepare internal control plans (ICP) that incorporated and supplemented the OSD ICP. The OSD ICP was distributed as part of 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," April 16, 2003. To comply with that requirement, Defense Finance and Accounting Service (DFAS) prepared the "Defense Finance and Accounting Service BRAC 2005 Internal Control Plan," on December 23, 2003, and then updated the plan on February 24, 2004; May 14, 2004; July 20, 2004; and December 16, 2004. For all data calls, DFAS used a modified version of the online Army Data Collection Tool (DCT).

**Department of Defense Office of Inspector General Responsibility.** The "Transformation Through Base Realignment and Closure Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003, 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, the memorandum requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. This report summarizes the results of the DoD OIG efforts related to the DFAS BRAC 2005 process.

**DFAS.** In 1991, the Secretary of Defense created DFAS to reduce the cost of the Defense Department finance and accounting operations and to strengthen financial management through consolidation of finance and accounting activities across the Department. DFAS is financed by its customers rather than through direct appropriations. This service-provider relationship with its customers motivates DFAS to seek continuous innovation and improvement in the quality of services it provides. DFAS Headquarters offices are located in Arlington, Virginia. DFAS also has five central offices located in Cleveland, Ohio; Columbus, Ohio; Denver, Colorado; Indianapolis, Indiana; and Kansas City, Missouri; and 20 field sites located in the continental United States, Japan, and Europe. Additionally, DFAS has 61 locations where there are defense military pay officers (DMPO), mission support accountants (MSA), and personnel performing additional DFAS functions. See Appendix D for a list of sites visited and sites that responded to the questions.

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<sup>1</sup> DFAS scenario was to consolidate DFAS 24 central and field operating sites into 3 sites.

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## **Objectives**

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

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# **The Defense Finance and Accounting Service BRAC 2005 Data Call Submissions and Internal Control Processes**

After our review, the responses provided by DFAS for the BRAC 2005 data calls were generally supported and reasonable. However, DFAS did not adequately support all responses submitted to OSD. Specifically, responses for

- three capacity analysis data call questions at DFAS Kansas City remain not fully supported;
- five second data call questions at DFAS Indianapolis remain not fully supported; and
- 13 scenario specific data call questions at some sites remain not fully supported.

This occurred because DFAS provided inconsistent and inadequate methodologies, and provided inadequate and contradictory supporting documentation. We are not making a determination on the materiality and impact the lack of supporting documentation could have on the reliability of the data provided by DFAS for BRAC 2005.

The DFAS sites we visited generally complied with the DFAS ICP, and the DFAS ICP properly incorporated and supplemented the OSD ICP. Data integrity existed between DFAS responses from its DCT and the OSD Database. The DFAS sites did not always follow the DFAS ICP. Specifically, BRAC data were not always marked, safeguarded, and secured. In addition, individuals with access to BRAC data did not always have signed nondisclosure agreements (NDA). After our review, DFAS took action to correct some of the deficiencies noted. We believe the instances of noncompliances with the DFAS ICP could be material and could potentially impact the reliability and integrity of the DFAS data used in the BRAC 2005 analysis.

## **The Defense Finance and Accounting Service BRAC 2005 Data Call Submissions**

After our review, the BRAC 2005 data call responses provided by DFAS for the capacity analysis data call, the second data call, and the scenario specific data call were generally supported and reasonable. However, 21 questions remain not fully supported (see Appendix C for details on those questions). At each site, DFAS Headquarters assigned specific questions, and we evaluated the validity, integrity, and supporting documentation for the assigned questions. Specifically, we

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compared responses to supporting documentation and reviewed “Not Applicable” (N/A) responses to determine whether the responses were reasonable and not default N/A responses.

**Capacity Analysis Data Call.** After our review, the DFAS sites that responded to the capacity analysis data call questions generally provided adequate support. However, three questions remain not fully supported. For the capacity analysis data call, DFAS Headquarters received 753 questions from the OSD BRAC Office. DFAS Headquarters reviewed the questions to determine the applicability of the questions to DFAS and determined that 164 were applicable to DFAS. DFAS then assigned questions to DFAS Headquarters, the 5 DFAS central offices, 18 DFAS field offices, and 61 additional DFAS locations. All sites are located in the continental United States. We evaluated the responses and support provided by the 85 locations (see Appendix D). However, DFAS assigned DFAS Headquarters, the 5 DFAS central sites, and 1 additional DFAS function site to enter the responses to BRAC questions into the DCT for all 85 responding sites. DFAS maintained the supporting documentation where the responses to the BRAC questions were entered into the DCT, in accordance with the requirements of the DFAS ICP. We visited those sites that entered the responses to BRAC questions into the DCT and where the supporting documentation was maintained. At the sites, we identified inadequately supported and incorrect responses. As a result of our site visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We verified and concurred with the majority of the changes. However, DFAS Kansas City question numbers 359, 361, and 370 remain not fully supported (see Appendix C).

The HSA JCSG informed us that DFAS responses to 28 questions were no longer needed or would not be used for the HSA JCSG analysis.<sup>2</sup> We initially determined that 9 of those 28 questions were not fully supported for DFAS.<sup>3</sup> As a result, we determined that no further action was required on behalf of DFAS for those nine questions.

**Second Data Call.** After our review, DFAS sites that responded to the second data call questions generally provided adequate support. However, five questions remain not fully supported. For the second data call, DFAS Headquarters received 149 questions. DFAS Headquarters reviewed the questions to determine the applicability of the questions to DFAS and determined that 92 questions applied to DFAS. DFAS then assigned questions to DFAS Headquarters, the 5 DFAS central offices, 18 DFAS field offices, and 61 additional DFAS locations. All sites are located in the continental United States. We evaluated the responses and support provided by the 85 locations (see Appendix E). However, DFAS assigned DFAS Headquarters, the 5 DFAS central sites, and 1 DFAS additional function site the task of entering the responses to BRAC questions into the DCT for all 85 responding sites. DFAS maintained supporting documentation where the responses to the BRAC questions were entered into the DCT, in compliance

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<sup>2</sup> Questions 347 through 356, 358, 360, 362 through 366, 371, 376, 379, 382, 383, 385 through 387, 393, 478, and 481.

<sup>3</sup> Questions 347, 350, 351, 353, 354, 360, 362, 376, and 393.

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with the DFAS ICP. We visited those sites that entered the responses to BRAC questions in the DCT and where the supporting documentation was maintained. However, we did not visit the DFAS additional function site. DFAS sent the supporting documentation for the questions entered at that site to one of the DFAS central sites for review.<sup>4</sup> At the sites, we identified inadequately supported and incorrect responses. As a result of our visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We concurred with the majority of the changes. Some questions at DFAS Indianapolis remain as outstanding issues; HSA JCSG military value question numbers 1905, 1912, 1913, 1916, and 1917 remain not fully supported (see Appendix C).

We did not verify supporting documentation for responses to certain questions because DoD OIG determined that the responses to those questions requested supporting documentation such as calendars, day planners, and meeting minutes that could not be verified. Specifically for DFAS, those were HSA JCSG military value questions 1907<sup>5</sup> and 1908.<sup>6</sup> Also, the JPAT 7 group replaced question numbers 1418 and 1419 with question numbers 1420 and 1421. Subsequent to our audit, the JPAT 7 group requested that activities update some of their responses based on new guidance. We did not review the updated responses or the supporting documentation.

**Scenario Specific Data Call.** After our review, the DFAS sites that responded to the scenario specific data call questions generally provided adequate support, except for the 13 questions that remain not fully supported. For the scenario specific data call, DFAS Headquarters received 1 scenario with 109 questions. DFAS Headquarters assigned questions to DFAS Headquarters, 5 DFAS central sites, 18 DFAS field sites, and 4 additional DFAS locations, all located in the continental United States. We evaluated the responses and support provided by the 28 locations (see Appendix F). DFAS assigned DFAS Headquarters, and 4 of the 5 DFAS central sites to enter the responses to BRAC questions into the DCT for all 28 responding sites.<sup>7</sup> DFAS maintained supporting documentation where the responses to the BRAC questions were entered into the DCT, in compliance with its ICP. We visited those sites. DFAS Headquarters was asked to verify personnel and leased space information as of March 18, 2005. In addition, DFAS provided a list of one-time moving costs and special space requirements associated with the scenario. At the sites, we identified inadequately supported and incorrect responses. As a result of our site visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We verified and concurred with the majority of the changes. A few questions at

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<sup>4</sup> Supporting documentation for answers entered at Pensacola Saufley Field was sent to DFAS Indianapolis, Indiana.

<sup>5</sup> The 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.

<sup>6</sup> The question asked for the number of meetings between an organization's senior officials, including flag officers, and members of Congress or their staffs.

<sup>7</sup> DFAS Headquarters did not task DFAS Denver to enter scenario specific data call responses into the DCT.

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DFAS Cleveland and DFAS Indianapolis remain as outstanding issues (see Appendix C). Specifically, responses to the following questions remain not fully supported.

- DFAS Cleveland scenario specific question numbers 6125 through 6131.
- DFAS Indianapolis scenario specific question numbers 6199 through 6201, and 6205 through 6207.

HSA JCSG informed us that DFAS responses to 22 questions were no longer needed or would not be used for the HSA JCSG analysis.<sup>8</sup> We initially determined that 7 of those 22 questions were not fully supported for DFAS.<sup>9</sup> As a result, we determined that no further action was required on behalf of DFAS for those seven questions.

## Internal Control Processes

The DFAS data collection processes generally complied with the DFAS ICP for the capacity analysis, second, and scenario specific data calls. In addition, the DFAS ICP properly incorporated and supplemented the OSD ICP.

We evaluated compliance with the DFAS ICP at seven sites for the capacity analysis data call, six sites for the second data call, and five sites for the scenario specific data call. During the capacity analysis and second data calls, we evaluated responses and supporting documentation submitted by 85 sites. During the scenario specific data call, we evaluated responses and supporting documentation submitted by 28 sites. Responses to BRAC questions for all of the responding sites were entered into the DCT at seven sites for the capacity analysis, and second data calls, and at five sites for the scenario specific data call. We visited those sites where responses to BRAC questions were entered into the DCT, and evaluated DFAS BRAC 2005 data collection processes to determine whether they complied with the OSD and DFAS ICPs.<sup>10</sup> The evaluation included reviewing whether the DFAS ICP incorporated and supplemented the OSD ICP, and whether sites completed NDAs, and marked and safeguarded BRAC data. Specifically, we ensured that DFAS secured BRAC information in locked file

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<sup>8</sup> Questions 6170, 6187, 6195, 6214 through 6227, and 6229 through 6233.

<sup>9</sup> Questions 6187, 6215, and 6217 through 6221.

<sup>10</sup> We did not visit the Pensacola Saufley Field Site during the second data call. Supporting documentation for responses entered in the data collection tool by Pensacola Saufley Field was sent to DFAS Indianapolis to be reviewed by auditors.

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cabinets, marked all BRAC data with “Deliberative Document–For Discussion Purposes Only–Do Not Release Under FOIA,” obtained signed NDAs from personnel involved with BRAC, and secured BRAC rooms properly.

**Completeness of ICP.** The DFAS BRAC 2005 ICP outlined management controls designed to provide accountability for DFAS information used in the BRAC 2005 process. The DFAS ICP established BRAC 2005 responsibilities of DFAS organizations and control mechanisms to safeguard DFAS BRAC information. The DFAS ICP outlined requirements for verifying the accuracy of data and information. In addition, the DFAS ICP identified required documentation to justify changes made to data. Specifically, the DFAS ICP included direction on the completion of NDAs; the maintenance of e-mail information; and the collection, marking, safeguarding, and maintenance of BRAC data.

However, the DFAS ICP did not require non-DFAS employees to submit NDAs to DFAS personnel before obtaining BRAC data. In addition, the DFAS ICP did not discuss security procedures non-DFAS employees must follow when handling BRAC data. We consider these ICP issues to be immaterial.

**Compliance with ICP.** The DFAS data collection process generally complied with the DFAS ICP procedures. However, during the capacity analysis data call, second data call, and scenario specific data call, we found several noncompliances with the DFAS ICP. Specifically, during the capacity analysis data call, a DFAS employee took home data to be used to answer BRAC questions in order to meet deadlines. DFAS did not request that the DFAS Internal Review team perform a review of the data prior to pre-certification of the data. In one instance, auditors found the BRAC room and file cabinets open upon their arrival at the site. In another instance, keys to file cabinets were lost, and a decision was made to obtain a duplicate of the key instead of changing the lock. Open burn bags containing BRAC data were discovered inside the BRAC room. Individuals involved with the BRAC process did not always provide signed NDAs. BRAC data were not always protected with appropriate warnings or secured in locked file cabinets. DFAS did not keep access logs to file cabinets. During the second and scenario specific data calls, BRAC documentation was not locked in file cabinets when not in use. Also, during the second data call DFAS did not request written authorization from the business line’s pre-certifiers before making corrections of errors after the DCT was certified. Further, during the scenario specific data call, we noticed that DFAS maintained BRAC documentation with other non-BRAC material, an employee with the key to a lockable BRAC cabinet had not signed an NDA, and, at the completion of our audit field work, DFAS had not recertified changes made to data after certification. After our review, DFAS took action to correct some of the deficiencies noted. We believe that these issues could be material.

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## Data Integrity

Data integrity existed between the DFAS responses from its DCT and the OSD Database.<sup>11</sup> The DoD OIG Data Mining Division reviewed the integrity of the data transferred from the DFAS DCT to the OSD Database. From the 163,055 responses provided by DFAS, the Data Mining Division identified the following discrepancies:

- 54,024 responses were in the DFAS DCT but were not in the OSD Database, and
- 3,248 responses were in the OSD Database but were not in the DFAS DCT.

We evaluated each of the discrepancies and determined there would be no material impact on the JCSG analysis or integrity of the data. (See Appendix A for additional details.) The DoD OIG Data Mining Division has issued a separate memorandum on its comparison between the DFAS data and the OSD Database.

## Conclusion

After our review, DFAS BRAC 2005 data call responses were generally supported and reasonable. In addition, the data collection processes generally complied with the DFAS ICP, and the DFAS ICP properly incorporated and supplemented the OSD ICP.

We discussed the identified ICP noncompliances and lack of supporting documentation with DFAS management. DFAS management did not concur with our findings on capacity analysis data call questions 359, 361, and 370; and with the ICP noncompliance issue stating that a DFAS employee took home BRAC data. DFAS management believed that the support provided was adequate for the questions.

We believe the noncompliance with the DFAS ICP issues could be material and this could potentially impact the reliability and integrity of the data provided by DFAS for BRAC 2005. However, we are not making a determination on the materiality and impact the lack of supporting documentation could have on the reliability of the data provided by DFAS for BRAC 2005.

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<sup>11</sup> Data integrity is the condition existing when data is unchanged from its source and has not been accidentally or maliciously modified, altered, or destroyed.

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## Management Comments on the Finding and Audit Response

**Management Comments.** The Director, DFAS provided comments concerning the supportability of the answers and on the internal control issues discussed in the report. Also, the Director did not agree with the statement in the draft report that the instances of noncompliance with the DFAS ICP could be material and could potentially affect the reliability and integrity of the data provided by DFAS for the BRAC 2005 process. The Director further stated that there is no evidence to support that these isolated instances could be material.

**Audit Response.** The supportability of the answers provided by DFAS was based on four factors:

- availability of supporting documentation from all responding sites,
- conformance with interpretations and assumptions made by OSD BRAC officials,
- mathematical accuracy, and
- the logic and reasonableness of the answers provided.

In all of the instances discussed by the Director, one or more of these factors applied. In some situations, the support provided did not agree with the answers submitted. In other instances, auditors' judgment prevailed concerning the logic and reasonableness of the answers. Throughout the BRAC process, the auditors worked closely with DFAS personnel to resolve discrepancies. For example, in our initial review of the capacity analysis data call, we identified answers to 104 questions that were not fully supported by DFAS. However, after working closely with DFAS personnel, we judged answers to only three questions as being not fully supported. Throughout the process, the auditors kept DFAS personnel informed of support, interpretation, accuracy, and reasonableness issues. Many of these disagreements were satisfactorily resolved.

As defined in the DFAS BRAC 2005 ICP, approved December 23, 2003, the DFAS ICP was intended to establish an "unbroken chain" of accountability for DFAS information and analysis used in the BRAC 2005 process. The DFAS ICP was also intended to ensure the accuracy and completeness of all information upon which the Secretary's BRAC 2005 recommendations were based and to protect the integrity of the BRAC process by limiting the premature disclosure of BRAC 2005 information.

The noncompliance issues presented in our report represent instances where the chain of accountability was broken or the integrity of the information was not protected from premature disclosure. We agree with the Director that DFAS personnel took prompt action to resolve these issues as quickly as they were presented. However, we cannot accurately assess the impact of these violations. A single instance of a file cabinet or room being left unsecured, or keys being misplaced, could have resulted in a compromise of the BRAC 2005 process.

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## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DFAS BRAC 2005 data. The evaluation included comparing responses to supporting documentation and reviewing “Not Applicable” (N/A) responses to determine whether responses were reasonable and not default N/A responses. We ensured that the DFAS ICP incorporated and supplemented the OSD ICP. We evaluated site data collection procedures to determine whether they complied with DFAS ICP procedures to include reviewing the completion of NDAs, and collecting, marking, safeguarding, and maintaining BRAC data. In addition, we interviewed the personnel responsible for preparing and certifying the responses to the data calls. Further, we verified calculations of capacity analysis, second, and scenario specific data.

**Capacity Analysis Data Call.** DFAS Headquarters received 753 capacity analysis data call questions. DFAS Headquarters reviewed the data call questions and determined that 164 questions were applicable to DFAS. DFAS then forwarded specific questions to 85 sites: DFAS Headquarters, the 5 central sites, 18 field sites, and 61 sites where there are MSAs, DMPOs, and personnel performing additional DFAS functions. However, DFAS assigned DFAS Headquarters, the 5 central sites, and 1 additional location (Pensacola Saufley Field), to be the data entry sites for all the 85 locations. Those seven sites received responses to questions and documentation to support those responses, entered the responses to the questions into the DCT, and kept the supporting documentation for the sites for which they entered the responses. Specifically, DFAS assigned DFAS Headquarters to enter responses to 43 questions into the DCT, the 5 central sites to enter responses to 114 questions, and the additional function site (Pensacola Saufley Field) to enter responses to 7 questions. For 12 of the 164 questions, responses were entered into the DCT by more than one location.

We visited DFAS locations where the responses to the BRAC questions were entered into the DCT and the supporting documentation was maintained (see Appendix D). We evaluated the assigned data call questions at each DFAS site visited. At the sites, we identified inadequately supported and incorrect responses. As a result of our site visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We verified and concurred with the majority of the changes. We issued 10 site memorandums to summarize the results of these site visits. However, we did not validate DFAS Headquarters’ selection process. Moreover, we did not physically verify the existence of all safes, vaults, and respective square footage reported by DFAS sites.

HSA JCSG informed us that DFAS responses to 28 questions were no longer needed or would not be used for the HSA JCSG analysis.<sup>12</sup> We initially

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<sup>12</sup> Questions 347 through 356, 358, 360, 362 through 366, 371, 376, 379, 382, 383, 385 through 387, 393, 478, and 481.

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determined that 9 of those 28 questions were not fully supported for DFAS.<sup>13</sup> As a result, we determined that no further action was required on behalf of DFAS for those nine questions.

**Second Data Call.** DFAS Headquarters received 149 questions from the JCSGs. Specifically, DFAS received HSA JCSG military value question numbers (1900 through 1982), HSA JCSG supplemental capacity question numbers (4069 through 4105), Education and Training JCSG supplemental capacity question number (4000), COBRA question numbers (1500 through 1507), and JPAT 7 question numbers (1400 through 1419). The JPAT 7 group replaced questions 1418 and 1419 with questions 1420 and 1421 because organizations were encountering problems responding to questions 1418 and 1419.

DFAS reviewed the questions and determined that 92 were applicable to DFAS. DFAS then forwarded the questions to 85 sites: DFAS Headquarters, the 5 central sites, 18 field sites, and the 61 additional sites. However, DFAS assigned DFAS Headquarters, the 5 central sites, and 1 additional function site (Pensacola Saufley Field), to be the data entry sites for all the 85 locations. Those seven sites received responses to questions and documentation to support those responses, entered the responses to the questions into the DCT, and maintained the supporting documentation for the sites for which they entered the responses, in accordance with the DFAS ICP. Specifically, DFAS Headquarters received 37 questions; the 5 central sites received 52 questions; and the additional function site received 3 questions. Responses to 4 of the 92 questions were entered at more than one site. In addition, DFAS complied with the requirement to have all stand-alone facilities and host installations, including leased facilities, answer JPAT 7 and COBRA data call questions. DFAS stand-alone facilities included DFAS Headquarters, two central sites, six field sites, and one site that performs additional DFAS functions.

We visited DFAS locations where the responses to the BRAC questions were entered into the DCT and the supporting documentation was maintained (see Appendix E). We did not visit Pensacola Saufley Field, which sent copies of the documentation they received from the responding sites to DFAS Indianapolis to be reviewed by auditors. We evaluated the DFAS-assigned data call questions at each DFAS site visited. At the sites, we identified inadequately supported and incorrect responses. As a result of our visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We concurred with the majority of the changes. We issued six site memorandums to summarize the results of the sites visits. However, we did not validate the DFAS Headquarters' selection process. Moreover, we did not verify supporting documentation for responses to certain questions because DoD OIG determined that the responses to those questions requested supporting documentation such as Microsoft Outlook calendars that could not be verified.

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<sup>13</sup> Questions 347, 350, 351, 353, 354, 360, 362, 376, and 393.

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Specifically for DFAS, those were HSA JCSG military value questions 1907<sup>14</sup> and 1908.<sup>15</sup> Subsequent to our visit, the JPAT 7 group requested that activities update some of their responses based upon new guidance. We did not review the updated responses or their supporting documentation.

**Scenario Specific Data Call.** As of March 18, 2005, DFAS Headquarters received from the HSA JCSG 1 scenario, which contained 109 scenario specific data call questions. Specifically, DFAS received HSA JCSG question numbers (6125 through 6233). DFAS then reviewed the data call questions and forwarded those specific questions to 28 sites: DFAS Headquarters, the 5 central sites, 18 field sites, and 4 additional sites. However, DFAS assigned DFAS Headquarters and four DFAS central sites to be the data entry sites for all the 28 locations.<sup>16</sup> Those five sites received responses to questions and documentation to support those responses, entered the responses to the questions into the DCT, and maintained the related supporting documentation, in accordance with the DFAS ICP. Specifically, DFAS assigned DFAS Headquarters to enter responses to 53 questions into the DCT, and the 4 DFAS central sites to enter responses to 56 questions.

We visited DFAS locations where the responses to the BRAC questions were entered into the DCT and the supporting documentation was maintained (see Appendix F). We evaluated the assigned scenario specific data call questions at each DFAS site visited. At the sites, we identified inadequately supported and incorrect responses. As a result of our site visits, DFAS sites revised responses and provided supporting documentation to correct most of the issues. We verified and concurred with the majority of the changes. However, we did not validate the DFAS Headquarters' selection process.

HSA JCSG informed us that DFAS responses to 22 questions were no longer needed or would not be used for HSA JCSG analysis.<sup>17</sup> We initially determined that 7 of those 22 questions were not fully supported for DFAS.<sup>18</sup> As a result, we determined that no further action was required on behalf of DFAS for those seven questions.

In addition to reviewing the scenario specific data call responses, we revalidated questions that were not supported during the capacity analysis and second data calls, as well as responses to questions not previously validated by DoD OIG

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<sup>14</sup> The 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.

<sup>15</sup> The question asked for the number of meetings between an organization's senior officials, including flag officers, and members of Congress or their staffs.

<sup>16</sup> DFAS Headquarters did not task DFAS Denver to enter scenario specific data call responses into the Data Collection Tool.

<sup>17</sup> Questions 6170, 6187, 6195, 6214 through 6227, and 6229 through 6233.

<sup>18</sup> Questions 6187, 6215, and 6217 through 6221.

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during the capacity analysis data call (see Appendix G). We issued seven site memorandums to summarize the results of the site visits during the audit revalidation.

**Data Integrity.** The DoD OIG Data Mining Division reviewed the integrity of the data transferred from the DFAS DCT to the OSD Database. The 163,055 responses in the DFAS DCT were compared to the 112,279 responses in the OSD Database. We evaluated the discrepancies and found:

- 54,024 responses were in the DFAS DCT but not in the OSD Database. Of those responses, 53,967 represented data collected by DFAS in its DCT that was neither requested nor received by OSD, and 57 responses were the result of timing differences between the two databases we compared.
- 3,248 responses were in the OSD Database but not in the DFAS DCT. All of these discrepancies were the result of timing differences between the two databases we compared.

We evaluated each of the discrepancies and determined there would be no material impact on the JCSG analysis.

We performed this audit from January 5, 2004, through March 18, 2005, in accordance with generally accepted government auditing standards.

**Use of Computer-Processed Data.** We relied on computer-processed data contained in the Defense Program Budget Systems Database, the DFAS Indianapolis Facilities and Civilian and Military Personnel Database, the Systems Inventory Database, the Business of DFAS Database, and the Budget Estimate Submission System. We did not test the accuracy of the computer-processed data used to support answers to data call questions because of time constraints. Potential inaccuracies in the data could impact the results. However, the BRAC data were certified as accurate and complete to the best of the certifier's knowledge and belief. We did not review the DCT used. The Army Audit Agency evaluated the Online DCT and found that the DCT allowed responders to skip questions by using the space bar and also allowed them to enter numeric data for questions that required text answers.

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

## Management Control Program Review

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, and DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996, require DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

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**Scope of the Review of the Management Control Program.** We evaluated the DFAS management controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls, as directed by the DFAS ICP. Specifically, we reviewed procedures that DFAS used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard the premature disclosure of DFAS BRAC data before responses were forwarded to the OSD BRAC Office. We did not review the DFAS management control program because its provisions were not deemed applicable to the one-time data collection process.

**Adequacy of Management Controls.** We identified management control weaknesses for DFAS as defined by DoD Instruction 5010.40 that could be material. DFAS management controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls were not adequate to ensure BRAC data were secured in lock file cabinets and BRAC rooms, that individuals involved in the BRAC process had signed NDAs before gaining access to BRAC data, that review of BRAC data was conducted prior to pre-certification of the data, that BRAC documentation was always protected with appropriate warnings, that written authorization was requested before making changes to certified data, and that BRAC documentation was kept separated from other non-BRAC material. We presented the management control weaknesses highlighted to DFAS managers throughout the data collection process. Since this process is now complete, no additional recommendations are necessary.

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## **Appendix B. Prior Audit Coverage**

During the last 5 years, the DoD Inspector General issued 23 site memorandums discussing the DFAS BRAC 2005 data call submissions and internal control processes and the Army Audit Agency issued a report related to the automated data collection tool.

### **DoD Inspector General**

#### **Site Memorandums**

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis and Second Data Call Submission from Defense Finance and Accounting Service Arlington to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” April 4, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Kansas City to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” March 28, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Indianapolis to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” March 10, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service (DFAS)- Columbus to Defense Finance and Accounting Service- Headquarters for Base Realignment and Closure 2005,” March 8, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service (DFAS) Denver to DFAS Headquarters for Base Realignment and Closure 2005,” March 8, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission from the Defense Finance and Accounting Service (DFAS) Cleveland to DFAS Headquarters for Base Realignment and Closure 2005,” March 8, 2005

DoD IG Memorandum, “Audit Revalidation of the Capacity Analysis Data Call Submission From the Defense Finance and Accounting Service (DFAS) Pensacola to DFAS Headquarters for Base Realignment and Closure 2005,” February 23, 2005

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DoD IG Memorandum, “Audit of the Second Data Call Submission from Defense Finance and Accounting Service Indianapolis to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” December 20, 2004

DoD IG Memorandum, “Audit on the Second Data Call Submission From Defense Finance and Accounting Service Arlington to the Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” December 16, 2004

DoD IG Memorandum, “Audit of the Second Data Call Submission from the Defense Finance and Accounting Service Columbus to the Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” November 18, 2004

DoD IG Memorandum, “Audit on the Second Data Call Submission from Defense Finance and Accounting Service Kansas City to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” November 17, 2004

DoD IG Memorandum, “Audit of the Second Data Call Submission from Defense Finance and Accounting Service Denver to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” October 25, 2004

DoD IG Memorandum, “Audit of the Second Data Call Submission from the Defense Finance and Accounting Service Cleveland to the Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” October 7, 2004

DoD IG Memorandum, “Audit of the Corporate Responder Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Indianapolis to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” August 27, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission from the Defense Finance and Accounting Service Arlington to the Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” August 12, 2004

DoD IG Memorandum, “Audit of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service – Columbus to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” July 28, 2004

DoD IG Memorandum, “Audit of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service (DFAS) Kansas City to DFAS Headquarters for Base Realignment and Closure 2005,” July 19, 2004

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DoD IG Memorandum, “Audit on the Corporate Resources Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Indianapolis to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” July 13, 2004

DoD IG Memorandum, “Audit of the Capacity Analysis Data Call Submission from the Defense Finance and Accounting Service Cleveland to DFAS Headquarters for Base Realignment and Closure 2005,” July 12, 2004

DoD IG Memorandum, “Audit on the Technology Service Organization Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Indianapolis to the Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” June 30, 2004

DoD IG Memorandum, “Audit on the Accounting Services Capacity Analysis Data Call Submission from Defense Finance and Accounting Service, Indianapolis to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” June 30, 2004

DoD IG Memorandum, “Audit of the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Denver to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” June 30, 2004

DoD IG Memorandum “Audit on the Capacity Analysis Data Call Submission from Defense Finance and Accounting Service Pensacola (Saufley Field) to Defense Finance and Accounting Service Headquarters for Base Realignment and Closure 2005,” June 3, 2004

## **Army Audit Agency**

Army Audit Agency Report A-2004-0184-IMT, “Review of Online Data Collection Tool: Process Controls,” February 20, 2004

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## Appendix C. BRAC 2005 Data Call Questions Not Fully Supported

**Capacity Analysis Data Call.** For the capacity analysis data call, DFAS provided data that were generally supported. However, 3 of 164 questions remain not fully supported.

- Question 359. DFAS Kansas City did not provide adequate support for responses from 5 of 46 sites. The question required the DFAS sites to provide the amount of usable square feet assigned to perform the military pay function. DFAS Kansas City did not provide a consistent methodology for the computation of average square footage associated with the reallocation of personnel. In addition, the response entered into the DCT for one site did not agree with the documentation provided to support the response.
- Question 361. DFAS Kansas City did not provide adequate support for responses from two of three sites. The question required the DFAS sites to provide the amount of usable square feet assigned to perform the military retired and annuitant pay function. DFAS Kansas City did not provide a consistent methodology for the computation of average square footage associated with the reallocation of personnel.
- Question 370. DFAS Kansas City did not provide adequate support for responses from 1 of 46 sites. The question required the DFAS sites to provide the building number, building name, Manning Document Identifier/Unit Identification Code, Department of Defense Activity Code, name of organization, street address, town and state, zip code, number of safes, vaults, and classified financial systems, and the total usable square feet used by each to perform the military pay function. DFAS Kansas City provided documentation that did not agree with the response entered into the DCT for one site.

**Second Data Call.** For the second data call, DFAS provided data that were generally supported. However, 5 of 92 questions remain not fully supported.

- Question 1905. DFAS Indianapolis did not provide adequate support for responses from 22 of 29 sites. The question required the DFAS sites to provide information to determine which activities perform each of the 14 common support functions. DFAS Indianapolis provided summary spreadsheets by e-mail without source documentation to support the answers provided. Auditors did not have access to the source personnel listings, workload records and logs, facility square footage, or other resource records and calculations that were reportedly the basis for the responses submitted.

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- Question 1912. DFAS Indianapolis did not provide adequate support for responses from 7 of 15 sites. The question required the DFAS sites to provide information about each building's total square feet either leased to or occupied by DoD entities, the building's distance within a controlled perimeter or parking/roadway, the existence of underground parking, or whether the parking had controlled access. DFAS Indianapolis obtained responses from the field sites via an e-mail data call. DFAS Indianapolis did not provide adequate documentation to support responses provided by seven sites.
  - Question 1913. DFAS Indianapolis did not provide adequate support for responses from 22 of 29 sites. The question required the DFAS sites to determine, for each of the 14 common support functions, whether the activity's current location was vital to the performance of the mission. DFAS Indianapolis did not provide adequate documentation to support responses provided by the sites in an e-mail summary spreadsheet. In addition, supporting documentation provided by one of the sites contradicted the response entered into the DCT.
  - Question 1916. DFAS Indianapolis only partially supported the responses for 8 of 23 sites. The question required DFAS sites to provide the number of supervisory and non-supervisory personnel (plus on-board contractors) and the dedicated workspace occupied by supervisory and non-supervisory personnel performing each common support function. DFAS Indianapolis did not include information to support the on-board contractor personnel. In addition, input and data calculation errors, which needed to be corrected in the DCT, were identified for 7 of 23 sites.
  - Question 1917. DFAS Indianapolis only partially supported responses for 23 of 85 sites. The question required DFAS sites to provide the number of authorized military officers, military enlisted, DoD civilians, and on-board contractors performing the facilities' management function. In addition, the question required the total number of usable square feet in leased facilities and the total number of gross square feet of owned space used to perform the facilities' management function. DFAS Indianapolis did not provide adequate documentation to support the counts of authorized military, civilian, and on-board contractor personnel submitted by those sites in an e-mail summary spreadsheet.

**Scenario Specific Data Call.** For the scenario specific data call, DFAS provided data that were generally supported. However, 13 of 109 questions remain not fully supported.

- Question 6125. DFAS Cleveland did not provide adequate support for responses from one of five sites. The question required the DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FY 2005. The FY 2005 Budget Estimate Submission supported responses to this question. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by one site.

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- Question 6126. DFAS Cleveland did not provide adequate support for responses from two of five sites. The question required the DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FY 2006. Responses to the question were supported by the FY 2006 through FY 2011 Program Objective Memorandum Submissions. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by two sites.
  - Questions 6127 through 6131. DFAS Cleveland did not provide adequate support for responses from one of five sites. Those questions required DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FYs 2007 through 2011. Responses to those questions were supported by the FY 2006 through FY 2011 Program Objective Memorandum Submissions. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by one site.
  - Questions 6199 through 6201. DFAS Indianapolis did not provide support for responses from 28 of 28 sites. Those questions required DFAS sites to provide the tonnage of records to be moved, by fiscal year, from field sites to the three gaining sites. The initial methodology provided by DFAS Indianapolis showed movement of records to the gaining sites based on the personnel movement contained in the DFAS Planning Matrix, rather than by the function/product line relocation. However, upon further discussions, DFAS agreed to change its methodology to reflect movement of records based on the planned movement by product line. DFAS then changed its initial answers to reflect the movement of records based on the function relocation. While reviewing responses entered into the DCT, we noticed several input errors, which we brought to DFAS attention. However, as of the date of completion of our audit fieldwork, we were not able to verify whether those corrections were entered into the DCT.
  - Questions 6205 through 6207. DFAS Indianapolis did not provide support for responses from 28 of 28 sites. Those questions required the DFAS sites to provide the tonnage of furniture to be moved by fiscal year to the three gaining sites. DFAS Indianapolis used an arbitrary methodology that did not ensure that sufficient furniture was on hand at the three gaining sites throughout the relocation process.

## Appendix D. Capacity Analysis Data Call

**Table D-1. Capacity Analysis Data Call Sites Visited and Questions Reviewed**

DFAS Sites	Question Number	
	Answered	Not Applicable
DFAS Headquarters, Arlington, Virginia	24, 25, 27, 319, 325, 347, 363, 365, 366, 371, 383, 386, 387, 389, 390, 392-395, 397, 399, 401-410, 412, 413, 415, 419, 420, 423, 424, 429, 430, 432, 433, 435, 437-443, 447, 457, 462, 466, 582, and 627	246, 305, 314, 316, 318, 321, 322, 324, 327-329, 357, 381, 384, 391, 434, 436, 444, 460, 478, 479, and 481
DFAS Cleveland, Ohio (Central Site)	24, 25, 27, 311, 317-319, 325, 347, 350, 351, 353, 355, 363, 365, 369-371, 375-377, 380, 383, 386, 389, 391, 393, 395, 401-404, 406-410, 412, 413, 415, 419, 420, 423, 424, 430, 434, 435, 437-442, 456, 457, 479, and 582	246, 305, 314, 316, 321, 322, 324, 328, 329, 381, 384, 460, and 627
DFAS Columbus, Ohio (Central Site)	24, 25, 27, 301, 318, 319, 325, 347, 348, 350, 354-356, 358, 363-365, 369, 371, 373, 376, 378, 382, 383, 385-389, 391, 393, 395, 401-410, 413, 415, 419, 420, 423, 424, 430, 433-435, 437-440, 442, 456, 457, 479, and 582	246, 305, 314, 316, 321, 322, 324, 328, 329, 349, 357, 366-368, 374, 381, 384, and 460
DFAS Denver, Colorado (Central Site)	24, 25, 27, 216, 220, 251, 257, 276, 277, 301, 305, 317, 319, 325, 347, 348, 350-353, 358, 363, 365-367, 369-373, 376, 379, 380, 383, 386-389, 391, 393, 395, 401-410, 412, 415, 419, 420, 423, 424, 430, 433-435, 437-441, 456, 457, 479, 582, and 627	215, 219, 246, 256, 314, 316, 318, 321, 322, 324, 328, 329, 381, 384, and 460
DFAS Indianapolis, Indiana (Central Site)	24, 25, 27, 311, 314, 316-319, 321, 324, 325, 328, 329, 347, 350, 351, 354, 355, 357, 358, 363, 365, 366, 369-371, 374, 376-378, 382, 383, 386, 387, 389, 391, 393, 395, 401-410, 412, 413, 415, 419, 420, 423, 424, 430, 433-435, 437-442, 447, 448, 456, 457, 479, 482, 582, and 627	246, 305, 322, 348, 349, 367, 368, 373, 381, 384, 388, and 460
DFAS Kansas City, Missouri (Central Site)	24, 25, 27, 246, 311, 317, 319, 325, 347, 350, 351, 354, 355, 363, 365, 370, 371, 376, 378, 382, 383, 386, 389, 391, 393, 395, 401-410, 412, 415, 419, 420, 423, 424, 430, 433-435, 437-441, 456, 457, 479, and 582	305, 314, 316, 318, 321, 322, 324, 328, 329, 381, 384, and 460
Pensacola Saufley Field, Florida (Technology Service Organization (TSO))	24, 25, 27, 246, 301, 316, 317, 319, 401, 402, 406, 419, 434, 457, and 582	305, 314, 318, 321, 322, 324, 328, and 329

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited**

DFAS Sites	Question Number	
	Answered	Not Applicable
DFAS Charleston, South Carolina (Field Site)	24, 25, 27, 256, 276, 277, 311, 317-319, 347, 348, 351, 352, 354, 355, 363, 365, 366, 371-373, 379, 381, 383, 386, 387, 393, 401- 403, 407, 415, 420, 430, 435, 456, 479, 582, and 627	215, 216, 219, 220, 246, 251, 257, 305, 328, 329, 350, 358, 369, 376, 384, 388, and 457
DFAS Dayton, Ohio (Field Site)	24, 25, 27, 276, 277, 305, 311, 319, 347, 348, 350, 355, 358, 363, 365-367, 369, 371, 373, 376, 381, 383, 386-388, 393, 401-403, 407, 408, 415, 420, 430, 435, 456, 457, 582, and 627	215, 216, 219, 220, 246, 251, 256, 257, 318, 328, 329, and 384
DFAS Lawton/Fort Sill, Oklahoma (Field Site)	24, 25, 27, 301, 305, 311, 319, 347, 351, 354, 355, 363, 365, 366, 370, 371, 377, 378, 381-383, 386, 387, 393, 401-403, 407, 408, 415, 420, 430, 435, and 582	246, 318, 328, 329, 348-350, 357, 358, 367- 369, 373, 374, 376, 384, 388, and 457
DFAS Lexington, Kentucky (Field Site)	24, 25, 27, 311, 319, 347, 354, 355, 363, 365, 366, 371, 381, 383, 386, 387, 393, 401- 403, 415, 430, and 582	246, 305, 318, 328, 329, 348- 350, 357, 358, 367-369, 373, 374, 376, 384, 388, and 457
DFAS Limestone, Maine (Field Site)	24, 25, 27, 246, 256, 276, 277, 301, 317, 319, 347, 348, 350, 355, 358, 363, 365-367, 369, 371, 373, 376, 381, 383, 386-388, 393, 401-403, 407, 408, 415, 420, 430, 435, 456, and 582	215, 216, 219, 220, 251, 257, 305, 318, 328, 329, 457, and 627
DFAS Norfolk Naval Station, Virginia (Field Site)	24, 25, 27, 301, 317, 319, 347, 350, 354, 355, 363, 365, 369, 371, 376, 381, 383, 386, 393, 401-403, 407, 408, 415, 420, 430, 435, and 582	246, 305, 318, 328, 329, 384, and 457
DFAS Oakland, California (Field Site)	24, 25, 27, 311, 319, 347, 355, 365, 366, 371, 386, 393, 401-403, 407, 415, 420, 430, 435, 582, and 627	246, 305, 318, 328, 329, and 457
DFAS Omaha, Nebraska (Field Site)	24, 25, 27, 301, 318, 319, 347, 348, 350, 355, 358, 363, 365-367, 369, 371, 373, 376, 381, 383, 386-388, 393, 401-403, 407, 408, 415, 420, 430, 435, 457, and 582	246, 305, 328, 329, and 384

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
DFAS Orlando, Florida (Field Site)	24, 25, 27, 215, 276, 277, 311, 317, 319, 347, 348, 354, 355, 363, 365-367, 371, 373, 378, 381-383, 386-388, 393, 401-403, 406-408, 415, 419, 420, 430, 435, 456, 457, 582, and 627	216, 219, 220, 246, 251, 256, 257, 305, 314, 316, 318, 321, 322, 324, 328, 329, 349, 350, 357, 358, 368, 369, 374, 376, 384, and 434
DFAS Pacific, Hawaii (Field Site)	24, 25, 27, 301, 317, 319, 347, 348, 350, 354, 355, 363, 365-367, 369, 371, 373, 376, 381, 383, 386, 388, 393, 401-403, 407, 408, 415, 420, 430, 435, and 582	246, 305, 318, 328, 329, 384, and 457
DFAS Pensacola Naval Air Station, Florida (Field Site)	24, 25, 27, 301, 314, 316-319, 347, 352, 354, 355, 363, 365, 366, 371, 372, 379, 381, 383, 386, 393, 401-403, 406-408, 415, 419, 420, 430, 434, 435, and 582	246, 305, 321, 322, 324, 328, 329, 384, and 457
DFAS Rock Island, Illinois (Field Site)	24, 25, 27, 301, 319, 347, 354, 355, 363, 365, 366, 371, 378, 381-383, 386, 387, 393, 401-403, 407, 408, 415, 420, 430, 435, and 582	246, 305, 318, 328, 329, 348-350, 357, 358, 367-369, 373, 374, 376, 384, 388, and 457
DFAS Rome, New York (Field Site)	24, 25, 27, 256, 276, 277, 301, 305, 319, 347, 354, 355, 363, 365, 366, 371, 378, 381-383, 386, 387, 393, 401-403, 407, 408, 415, 420, 430, 435, 456, 582, and 627	215, 216, 219, 220, 246, 251, 257, 318, 328, 329, 348-350, 357, 358, 367-369, 373, 374, 376, 384, 388, and 457
DFAS San Antonio, Texas (Field Site)	24, 25, 27, 305, 311, 319, 347, 348, 350, 354, 355, 358, 363, 365-367, 369, 371, 373, 376, 378, 381-383, 386-388, 393, 401-403, 407, 415, 420, 430, 435, 457, and 582	246, 318, 328, 329, and 384
DFAS San Bernardino, California (Field Site)	24, 25, 27, 215, 216, 219, 256, 276, 277, 301, 305, 311, 317, 319, 347, 348, 350, 355, 358, 365-367, 369, 371, 373, 376, 381, 383, 386-389, 393, 401-403, 407, 409, 410, 415, 420, 423, 424, 430, 435, 437-439, 456, 457, 582, and 627	220, 246, 251, 257, 318, 328, and 329
DFAS San Diego, California (Field Site)	24, 25, 27, 305, 311, 317, 319, 347, 354, 355, 363, 365, 366, 371, 381, 383, 386, 393, 401-403, 407, 415, 420, 430, 435, 457, 582, and 627	246, 318, 328, 329, and 384

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Numbers	
	Answered	Not Applicable
DFAS Seaside, California (Field Site)	24, 25, 27, 301, 319, 347, 351, 354, 355, 363, 365, 366, 371, 377, 381, 383, 386, 387, 393, 401-404, 407, 415, 420, 430, 435, 582, and 627	246, 305, 318, 328, 329, 348-350, 357, 358, 367-369, 373, 374, 376, 384, 388, and 457
DFAS St. Louis, Missouri (Field Site)	24, 25, 27, 311, 317, 319, 347, 348, 354, 355, 363, 365-367, 371, 373, 378, 381-383, 386-388, 393, 401-403, 407, 409, 415, 420, 430, 435, 437, 457, 582, and 627	246, 305, 318, 328, 329, 349, 350, 357, 358, 368, 369, 374, 376, and 384
Aberdeen Proving Ground, Maryland (DMPO)	351, 354, 370, 377, 463, and 465	None
Fort Belvoir, Virginia (DMPO)	351, 354, 370, 377, 463, and 465	None
Fort Benning, Georgia (DMPO)	301, 351, 354, 370, and 377	None
Fort Bliss, Texas (DMPO)	301, 351, 354, 370, and 377	None
Fort Bragg, North Carolina (DMPO)	301, 351, 354, 370, 377, 378, and 382	None
Fort Buchanan, Puerto Rico (DMPO)	301, 351, 354, 370, and 377	None
Fort Campbell, Kentucky (DMPO)	301, 351, 354, 370, and 377	None
Fort Carson, Colorado (DMPO)	301, 351, 354, 370, and 377	None
Fort Drum, New York (DMPO)	301, 351, 354, 370, and 377	None
Fort Eustis, Virginia (DMPO)	301, 351, 354, 370, and 377	None
Fort Gordon, Georgia (DMPO)	301, 351, 354, 370, and 377	None
Fort Hood, Texas (DMPO)	301, 351, 354, 370, 377, 378, and 382	None
Fort Huachuca, Arizona (DMPO)	301, 351, 354, 370, and 377	None
Fort Irwin, California (DMPO)	301, 351, 354, 370, and 377	None
Fort Jackson, South Carolina (DMPO)	301, 351, 354, 370, and 377	None
Fort Knox, Kentucky (DMPO)	301, 351, 354, 370, and 377	None

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Fort Leavenworth, Kansas (DMPO)	301, 351, 354, 370, and 377	None
Fort Lee, Virginia (DMPO)	301, 351, 354, 370, and 377	None
Fort Leonard Wood, Missouri (DMPO)	301, 351, 354, 370, and 377	None
Fort Lewis, Washington (DMPO)	301, 351, 354, 370, 377, and 382	None
Fort McCoy, Wisconsin (DMPO)	301, 351, 354, 370, and 377	None
Fort McPherson, Georgia (DMPO)	301, 351, 354, 370, and 377	None
Fort Meade, Maryland (DMPO)	351, 354, 370, 377, 463, and 465	None
Fort Monroe, Virginia (DMPO)	301, 351, 370, and 377	None
Fort Myer, Virginia (DMPO)	351, 370, 377, 463, and 465	None
Fort Polk, Louisiana (DMPO)	301, 351, 354, 370, and 377	None
Fort Richardson, Alaska (DMPO)	301, 351, 354, 370, 377, 378, and 382	None
Fort Riley, Kansas (DMPO)	301, 351, 354, 370, and 377	None
Fort Rucker, Alabama (DMPO)	301, 351, 354, 370, and 377	None
Fort Sam Houston, Texas (DMPO)	301, 351, 354, 370, and 377	None
Fort Shafter, Hawaii (DMPO)	301, 351, 354, 370, and 377	None
Fort Stewart, Georgia (DMPO)	301, 351, 354, 370, 377, 378, and 382	None
Fort Story, Virginia (DMPO)	301, 351, 370, and 377	None
McDill AFB, Florida (DMPO)	351, 370, and 377	None
Pentagon, Virginia (DMPO)	351, 370, 377, 458, and 471	None
Presidio Monterey, California (DMPO)	301, 351, 354, 370, and 377	None
Redstone Arsenal, Alabama (DMPO)	301, 351, 354, 370, and 377	None
Schofield Barracks, Hawaii (DMPO)	301, 351, 354, 370, and 377	None

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Walter Reed Army Medical Center, Maryland (DMPO)	351, 370, 463, and 485	None
West Point, New York (DMPO)	301, 351, 354, 370, and 377	None
Hickam Air Force Base (AFB), Hawaii (MSA)	301, 371, and 387	None
Hill AFB, Utah (MSA)	301, 371, and 387	None
Lackland AFB, Texas (MSA)	301, 371, and 387	None
Langley, Virginia (MSA)	301, 371, and 387	None
Maxwell AFB, Alabama (MSA)	301, 371, and 387	None
Peterson Field Military Reservation, Colorado (MSA)	301, 371, and 387	None
Randolph AFB, Texas (MSA)	301, 371, and 387	None
Scott AFB, Illinois (MSA)	301, 311, 371, and 387	None
Tinker AFB, Oklahoma (MSA)	301, 371, and 387	None
Tyndall AFB, Florida (MSA)	None	None
Warner-Robbins AFB, Georgia (MSA)	301, 371, and 387	None
Wright-Patterson AFB, Ohio (MSA)	301, 371, and 387	None
Carlisle Barracks, Pennsylvania (Military and Civilian Pay)	351, 370, 377, 463, and 465	None
Hunter Army Airfield, Georgia (Military and Civilian Pay)	None	None
Cleveland Bratenahl, Ohio (TSO)	24, 25, 27, 301, 314, 317, 319, 320, 322, 406, 419, 457, and 582	246, 305, 316, 318, 321, 324, 328, 329, and 434

**Table D-2. Capacity Analysis Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Mechanicsburg, Pennsylvania (TSO)	301, 406, and 419	314, 316, 321, 322, 324, and 434
Patuxent River, Maryland (TSO)	24, 25, 27, 246, 317, 319, 401, 402, 406, 419, 434, 457, 462, 466, 482, 582, and 627	305, 314, 316, 318, 321, 322, 324, 328, and 329
Quantico, Virginia (Accounting)	371, 463, and 465	None
Red River Army Depot, Texas (Accounting Non-appropriated Funds)	24, 25, 27, 301, 319, 349, 350, 357, 358, 365, 368, 369, 374, 376, 386, 393, 406, and 419	314, 316, 318, 321, 322, 324, 328, 329, 347, 348, 366, 367, 371, 373, 387, 388, and 434
Southbridge, Massachusetts (Corporate Resources)	24, 25, 27, 246, 311, 317, 319, 401-403, 408, 415, 430, 457, and 582	305, 318, 328, and 329

## Appendix E. Second Data Call

**Table E-1. Second Data Call Sites Visited and Questions Reviewed**

DFAS Site	Question Number	
	Answered	Not Applicable
DFAS Headquarters Arlington, Virginia (Headquarters and Stand-alone Site)	1501, 1901-1905, 1909-1913, 1915-1919, 1926, 1928-1946, 1975, 4080, 4081, and 4099-4103	1504, 1505, 1900, 1914, 1921, 1961-1965, 1976, 1977, 4000, and 4072-4074
DFAS Cleveland, Ohio (Central and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1905, 1909-1913, 1915-1919, 1921-1924, 1926, 1929, 1931-1933, 1935-1941, 1945, 1946, 1975, 4080, and 4081	1504, 1505, 1900, 1906, 1914, 1928, 1942, 1948, 1961-1965, 1976, 1977, 4000, and 4072-4074
DFAS Columbus, Ohio (Central Site)	1901-1906, 1909-1911, 1913, 1915-1919, 1921, 1925-1927, 1929, 1931-1939, 1941-1943, 1945, 1946, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1914, 1920, 1928, 1940, 1947, 1961-1965, 1975-1977, 4000, and 4072-4074
DFAS Denver, Colorado (Central Site)	1901-1906, 1909-1911, 1913, 1915-1919, 1921-1924, 1926, 1929, 1931-1941, 1945, 1946, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1501, 1504, 1505, 1900, 1914, 1928, 1942, 1948, 1961-1965, 1976, 1977, 4000, and 4072-4074
DFAS Indianapolis, Indiana (Central and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1900-1905, 1909-1913, 1915-1922, 1925, 1926, 1929, 1931-1941, 1945, 1946, 1948, 1949, 1975, 4080, and 4081	1504, 1505, 1906, 1914, 1928, 1942, 1961-1965, 1976, 1977, 4000, and 4072-4074
DFAS Kansas City, Missouri (Central Site)	1501, 1901, 1903-1905, 1909-1913, 1915-1919, 1921-1926, 1929, 1931-1940, 1944-1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1902, 1914, 1928, 1942, 1947, 1948, 1961-1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited**

DFAS Site	Question Number	
	Answered	Not Applicable
DFAS Charleston, South Carolina (Field Site)	1501, 1901-1906, 1910, 1911, 1913, 1915-1919, 1923, 1925, 1926, 1932, 1936, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1912, 1914, 1921, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Dayton, Ohio (Field Site)	1501, 1901-1906, 1910, 1911, 1913, 1915-1919, 1921, 1926, 1932, 1936, 1937, 1945, 1946, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1912, 1914, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Lawton/Fort Sill, Oklahoma (Field Site)	1901-1905, 1910, 1911, 1913, 1915-1919, 1922, 1925, 1926, 1932, 1936, 1937, 1945, 1946, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1906, 1914, 1920, 1921, 1961, 1964, 1965, 1975-1977, 4000, and 4072-4074
DFAS Lexington, Kentucky (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1905, 1910, 1911, 1913, 1915, 1917-1919, 1925, 1926, 1932, 1945, 1946, 1949, 1975, 4080, and 4081	1504, 1505, 1906, 1914, 1920, 1921, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Limestone, Maine (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1906, 1910, 1911, 1913, 1915-1919, 1921, 1926, 1932, 1936, 1937, 1945, 1946, 1975, 4080, and 4081	1504, 1505, 1900, 1912, 1914, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Norfolk Naval Station, Virginia (Field Site)	1901-1905, 1910, 1911, 1913, 1915-1919, 1921, 1925, 1926, 1932, 1936, 1937, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1906, 1914, 1920, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Oakland, California (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901, 1902, 1904, 1905, 1910-1913, 1915-1919, 1926, 1932, 1936, 1945, 1946, 1975, 4080, and 4081	1504, 1505, 1903, 1906, 1914, 1921, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Omaha, Nebraska (Field Site)	1901-1906, 1910, 1911, 1913, 1915-1919, 1921, 1926, 1932, 1936, 1937, 1945, 1946, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1914, 1961, 1964, 1965, 1975-1977, 4000, and 4072-4074
DFAS Orlando, Florida (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1906, 1910, 1911, 1913, 1915-1919, 1922, 1925, 1926, 1932, 1935, 1936, 1937, 1945, 1946, 1949, 1975, 4080, and 4081	1504, 1505, 1900, 1912, 1914, 1920, 1921, 1948, 1961-1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
DFAS Pacific, Hawaii (Field Site)	1901-1906, 1910, 1911, 1913, 1915-1919, 1921, 1925, 1926, 1932, 1936, 1937, 1945, 1946, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1914, 1961, 1964, 1965, 1975- 1977, 4000, and 4072-4074
DFAS Pensacola Naval Air Station, Florida (Field Site)	1901-1905, 1910, 1911, 1913, 1915-1919, 1923, 1925, 1926, 1932, 1935-1937, 1945, 1946, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1906, 1914, 1921, 1961-1965, 1975-1977, 4000, and 4072- 4074
DFAS Rock Island, Illinois (Field Site)	1901-1905, 1910, 1911, 1913, 1915-1919, 1925, 1926, 1932, 1936, 1937, 1945, 1946, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1906, 1914, 1920, 1921, 1961, 1964, 1965, 1975-1977, 4000, and 4072- 4074
DFAS Rome, New York (Field Site)	1501, 1901-1905, 1910, 1911, 1913, 1915-1919, 1922, 1925, 1926, 1932, 1936, 1937, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1900, 1906, 1914, 1920, 1921, 1948, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS San Antonio, Texas (Field Site)	1501, 1901-1906, 1910-1913, 1915-1919, 1921, 1925, 1926, 1932, 1936, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1914, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS San Bernardino, California (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1906, 1909- 1911, 1913, 1915-1919, 1921, 1926, 1932, 1936, 1938, 1939, 1945, 1946, 1975, 4080, and 4081	1504, 1505, 1912, 1914, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS San Diego, California (Field Site)	1501, 1901-1905, 1910-1913, 1915-1919, 1925, 1926, 1932, 1936, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1906, 1914, 1921, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS Seaside, California (Field Site)	1901-1905, 1910, 1911, 1913, 1915-1919, 1922, 1925, 1926, 1932, 1933, 1936, 1945, 1946, 1949, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1501, 1504, 1505, 1906, 1912, 1914, 1920, 1921, 1948, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074
DFAS St. Louis, Missouri (Field and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1501, 1901-1906, 1910- 1913, 1915-1919, 1925, 1926, 1932, 1936, 1938, 1945, 1946, 1949, 1975, 4080, and 4081	1504, 1505, 1914, 1920, 1921, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Aberdeen Proving Ground, Maryland (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Belvoir, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, 4081, and 4099-4103	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Benning, Georgia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Bliss, Texas (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072- 4074
Fort Bragg, North Carolina (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Buchanan, Puerto Rico (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072- 4074
Fort Campbell, Kentucky (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Carson, Colorado (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Drum, New York (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Eustis, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Gordon, Georgia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Fort Hood, Texas (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Huachuca, Arizona (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Irwin, California (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Jackson, South Carolina (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Knox, Kentucky (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Leavenworth, Kansas (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Lee, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Leonard Wood, Missouri (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072- 4074
Fort Lewis, Washington (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072- 4074
Fort McCoy, Wisconsin (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort McPherson, Georgia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Fort Meade, Maryland (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, 4081, and 4099- 4103	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Monroe, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
Fort Myer, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, 4081, and 4099-4103	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
Fort Polk, Louisiana (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Richardson, Alaska (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Riley, Kansas (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Rucker, Alabama (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Sam Houston, Texas (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Shafter, Hawaii (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Stewart, Georgia (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Fort Story, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
McDill AFB, Florida (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
Pentagon, Virginia (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
Presidio Monterey, California (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Redstone Arsenal, Alabama (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Schofield Barracks, Hawaii (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Walter Reed Army Medical Center, Maryland (DMPO)	1910, 1911, 1915, 1917, 1948, 4080, 4081, and 4099-4103	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
West Point, New York (DMPO)	1910, 1911, 1915, 1917, 1948, 1949, 4080, 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1925, 1965, 1976, 1977, 4000, and 4072-4074
Hickam AFB, Hawaii (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Hill AFB, Utah (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Lackland AFB, Texas (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072- 4074
Langley, Virginia (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Maxwell AFB, Alabama (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Peterson Field Military Residence, Colorado (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Randolph AFB, Texas (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Scott AFB, Illinois (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Tinker AFB, Oklahoma (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Tyndall AFB, Florida (MSA)	1910, 1911, 1915, 1917, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Warner-Robbins AFB, Georgia (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Wright-Patterson AFB, Ohio (MSA)	1910, 1911, 1915, 1917, 1947, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Carlisle Barracks, Pennsylvania (Military and Civilian Pay)	1910, 1911, 1915, 1917, 1948, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1922, 1965, 1976, 1977, 4000, and 4072-4074
Hunter Army Airfield, Georgia (Military and Civilian Pay)	1910, 1911, 1915, 1917, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1965, 1976, 1977, 4000, and 4072-4074
Cleveland Bratenahl, Ohio (TSO and Stand-alone Site)	1400-1406, 1408-1417, 1420, 1421, 1901, 1902, 1904, 1910, 1911, 1915, 1917, 1918, 1932, 1935, 1945, 1946, 4080, and 4081	1504, 1505, 1903, 1905, 1913, 1914, 1961-1965, 1976, 1977, 4000, and 4072-4074

**Table E-2. Second Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Mechanicsburg, Pennsylvania (TSO)	1910, 1911, 1915, 1917, 1935, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1962, 1963, 1965, 1976, 1977, 4000, and 4072-4074
Patuxent River, Maryland (TSO)	1901, 1902, 1904, 1910, 1911, 1915, 1917, 1918, 1932, 1935, 1945, 1946, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1501, 1504, 1505, 1903, 1905, 1913, 1914, 1961- 1965, 1976, 1977, 4000, and 4072-4074
Pensacola Saufley Field, Florida (TSO)	1901, 1902, 1904, 1910, 1911, 1915, 1917, 1918, 1932, 1935, 1945, 1946, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1903, 1905, 1913, 1914, 1961-1965, 1975-1977, 4000, and 4072- 4074
Quantico, Virginia (Accounting)	1910, 1911, 1915, 1917, 1947, 4080, 4081, and 4099- 4103	1400-1417, 1420, 1421, 1504, 1505, 1903, 1914, 1919, 1921, 1965, 1976, 1977, 4000, and 4072-4074
Red River Army Depot, Texas (Accounting Non- appropriated Funds)	1901, 1903, 1904, 1910, 1911, 1915, 1917, 1918, 1920, 1921, 1932, 1935, 1945, 1946, 4080, and 4081	1400-1417, 1420, 1421, 1504, 1505, 1902, 1905, 1906, 1913, 1914, 1919, 1961-1965, 1976, 1977, 4000, and 4072-4074
Southbridge, Massachusetts (Corporate Resources)	1901, 1910, 1911, 1913, 1915, 1917, 1918, 1937, 1945, 1946, 1975, 4080, and 4081	1400-1417, 1420, 1421, 1501, 1504, 1505, 1900, 1902, 1903, 1905, 1912, 1914, 1961, 1964, 1965, 1976, 1977, 4000, and 4072-4074

## Appendix F. Scenario Specific Data Call

**Table F-1. Scenario Specific Data Call Sites Visited and Questions Reviewed**

DFAS Site	Question Number	
	Answered	Not Applicable
DFAS Headquarters Arlington, Virginia	6139, 6146-6167, 6195-6221, 6228, and 6231-6233	6168-6194
DFAS Cleveland, Ohio (Central Site)	6125-6139, 6146-6152, 6169, 6195-6221, 6229, 6230, and 6233	6153-6168, 6170-6194, 6228, 6231, and 6232
DFAS Columbus, Ohio (Central Site)	6125-6152, 6171, 6195-6222, 6225, 6229, 6230, and 6233	6153-6170, 6172-6194, 6228, 6231, and 6232
DFAS Indianapolis, Indiana (Central Site)	6125-6152, 6174, 6195-6221, 6224, 6227, 6229, 6230, and 6233	6153-6173, 6175-6194, 6228, 6231, and 6232
DFAS Kansas City, Missouri (Central Site)	6125-6138, 6146-6152, 6175, 6195-6221, 6229, 6230, and 6233	6153-6174, 6176-6194, 6228, 6231, and 6232

**Table F-2. Scenario Specific Data Call Questions Reviewed and Sites Not Visited**

DFAS Site	Question Number	
	Answered	Not Applicable
DFAS Denver, Colorado (Central Site)	6125-6139, 6146-6152, 6173, 6195-6221, 6223, 6226, 6229, 6230, and 6233	6153-6172, 6174-6194, 6228, 6231, and 6232
DFAS Charleston, South Carolina (Field Site)	6132-6138, 6139-6152, 6168, and 6195-6221	6153-6167, 6169-6194, 6228, and 6231-6233
DFAS Dayton, Ohio (Field Site)	6139-6152, 6172, 6195-6221, and 6233	6153-6171, 6173-6194, 6228, 6231, and 6232
DFAS Lawton/Fort Sill, Oklahoma (Field Site)	6132-6152, 6176, 6195-6221, and 6233	6153-6175, 6177-6194, 6228, 6231, and 6232
DFAS Lexington, Kentucky (Field Site)	6139-6152, 6177, 6195-6221, and 6233	6132-6138, 6153-6176, 6178-6194, 6228, 6231, and 6232
DFAS Limestone, Maine (Field Site)	6139-6152, 6178, 6195-6221, and 6233	6153-6177, 6179-6194, 6228, 6231, and 6232
DFAS Norfolk Naval Station Virginia, (Field Site)	6139-6152, 6179, 6195-6221, and 6233	6132-6138, 6153-6178, 6180-6194, 6228, 6231, and 6232
DFAS Oakland, California (Field Site)	6146-6152, 6180, and 6195-6221	6153-6179, 6181-6194, 6228, and 6231-6233
DFAS Omaha, Nebraska (Field Site)	6139-6152, 6181, 6195-6221, and 6233	6153-6180, 6182-6194, 6228, 6231, and 6232
DFAS Orlando, Florida (Field Site)	6132-6152, 6182, 6195-6221, and 6233	6153-6181, 6183-6194, 6228, 6231, and 6232
DFAS Pacific, Hawaii (Field Site)	6139-6152, 6183, 6195-6221, and 6233	6132-6138, 6153-6182, 6184-6194, 6228, 6231, and 6232
DFAS Pensacola, Florida (Field Site)	6132-6152, 6185, 6195-6221, and 6233	6153-6184, 6186-6194, 6228, 6231, and 6232
DFAS Rock Island, Illinois (Field Site)	6132-6152, 6188, and 6195-6221	6153-6187, 6189-6194, 6228, and 6231-6233
DFAS Rome, New York (Field Site)	6132-6152, 6189, and 6195-6221	6153-6188, 6190-6194, 6228, and 6231-6233
DFAS San Antonio, Texas (Field Site)	6132-6152, 6190, 6195-6221, and 6233	6153-6189, 6191-6194, 6228, 6231, and 6232
DFAS San Bernardino, California (Field Site)	6139-6152, 6191, 6195-6221, and 6233	6153-6190, 6192-6194, 6228, 6231, and 6232
DFAS San Diego, California (Field Site)	6139-6152, 6192, 6195-6221, and 6233	6132-6138, 6153-6191, 6193-6194, 6228, 6231, and 6232
DFAS Seaside, California (Field Site)	6139-6152, 6193, 6195-6221, and 6233	6132-6138, 6153-6192, 6194, 6228, 6231, and 6232
DFAS St. Louis, Missouri (Field Site)	6132-6152, 6194, 6195-6221, and 6233	6153-6193, 6228, 6231, and 6232

**Table F-2. Scenario Specific Data Call Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number	
	Answered	Not Applicable
Cleveland Bratenahl, Ohio (TSO)	6195-6221	6146-6194, 6228, and 6231-6233
Patuxent River, Maryland (TSO)	6146-6152, 6184, 6195-6221, 6229, and 6230	6153-6183, 6185-6194, 6228, and 6231-6233
Pensacola Saufley Field, Florida (TSO)	6146-6152, 6186, 6195-6221, 6229, and 6230	6153-6185, 6187-6194, 6228, and 6231-6233
Red River Army Depot, Texas (Accounting Non-appropriated Funds)	6146-6152, 6187, and 6195-6221	6153-6186, 6188-6194, 6228, and 6231-6233

## Appendix G. Revalidation of Capacity Analysis and Second Data Calls

**Table G-1. Revalidation of Capacity Analysis and Second Data Calls Sites Visited and Questions Reviewed**

DFAS Site	Question Number
	Revalidated
DFAS Headquarters Arlington, Virginia (Headquarters)	24, 27, 319, 325, 347, 358, 363, 365, 369, 371, 376, 383, 386, 389, 390, 392-399, 403-410, 412-428, 430, 431, 435, 438-441, 443, 447, 457, 462, 463, 466, 582, 627, 1400-1417, 1420, and 1421
DFAS Cleveland, Ohio (Central Site)	24, 27, 311, 317-319, 325, 347, 351, 353, 358-361, 363, 365, 366, 369-371, 375-377, 380, 383, 386, 387, 389, 391, 393, 395, 396, 398, 403-404, 406-410, 412, 413, 415, 416, 419-427, 430, 431, 434, 435, 438-440, 456, 457, 479, 582, 627, and 1407
DFAS Columbus, Ohio (Central Site)	24, 27, 301, 318, 319, 325, 347, 354, 358, 362-366, 371, 373, 376, 382, 383, 385-389, 391, 393, 395, 398, 403-409, 413-416, 418-425, 427, 428, 430, 431, 434, 435, 438, 439, 440, 479, 456, 457, and 582
DFAS Denver, Colorado (Central Site)	24, 27, 220, 251, 257, 275, 277, 301, 305, 317, 319, 325, 347, 348, 350-353, 358-361, 363, 365-367, 369-371, 373, 376, 377, 380, 383, 386-389, 391, 393, 395, 396, 398, 403-410, 412, 415, 416, 418-426, 430, 431, 434, 435, 438-440, 456, 457, 479, and 582
DFAS Indianapolis, Indiana (Central Site)	24, 27, 311, 314, 316-319, 321, 324, 325, 328, 329, 347, 350, 351, 354, 359, 362, 363, 365, 366, 369-371, 374, 377, 382, 383, 386, 387, 389, 391, 393, 395, 396, 398, 403-410, 412, 413, 415, 416, 418-427, 430, 431, 434, 435, 438-440, 447, 448, 456, 457, 479, 480, 482, 582, 627, and 1407
DFAS Kansas City, Missouri (Central Site)	24, 27, 246, 311, 317, 319, 325, 351, 354, 358-361, 363, 365, 366, 369-371, 376, 377, 380, 382, 383, 386, 387, 389, 391, 393, 395, 396, 398, 403-410, 412, 415, 416, 418-426, 430, 431, 434, 435, 438-440, 456, 457, 479, and 582

**Table G-2. Revalidation of Capacity Analysis and Second Data Calls  
Questions Reviewed and Sites Not Visited**

DFAS Site	Question Number
	Revalidated
DFAS Charleston, South Carolina (Field Site)	24, 27, 256, 275, 277, 311, 317-319, 347, 348, 351, 352, 354, 360, 363, 365, 366, 367, 371, 373, 383, 386-388, 393, 403, 407, 415, 420, 430, 435, 456, 582, and 627
DFAS Dayton, Ohio (Field Site)	24, 27, 275, 277, 305, 311, 319, 347, 348, 350, 358, 363, 365-367, 369, 371, 373, 376, 383, 386-388, 393, 403, 407, 408, 415, 420, 421, 430, 435, 456, 457, 582, and 627
DFAS Lawton/Fort Sill, Oklahoma (Field Site)	24, 27, 301, 305, 319, 325, 347, 351, 354, 359, 362, 363, 365, 366, 370, 377, 382, 383, 386, 403, 407, 408, 415, 420, 421, 430, 435, and 582
DFAS Lexington, Kentucky (Field Site)	24, 27, 311, 319, 347, 354, 363, 365, 366, 383, 386, 403, 415, 430, 582, and 1407
DFAS Limestone, Maine (Field Site)	24, 27, 246, 256, 276, 277, 301, 317, 319, 347, 348, 350, 358, 363, 365-367, 369, 371, 373, 376, 383, 386-388, 403, 407, 408, 415, 420, 421, 430, 435, 456, 582, and 1407
DFAS Norfolk Naval Station, Virginia (Field Site)	24, 27, 301, 317, 319, 347, 348, 350, 354, 358, 363, 365, 366, 369, 371, 376, 383, 386, 387, 393, 403, 407, 408, 415, 420, 421, 430, 435, and 582
DFAS Oakland, California (Field Site)	24, 27, 311, 319, 347, 365, 366, 371, 386, 387, 403, 407, 415, 420, 430, 435, 582, 627, and 1407
DFAS Omaha, Nebraska (Field Site)	24, 27, 301, 318, 319, 347, 348, 350, 358, 363, 365-367, 369, 371, 373, 376, 383, 386-388, 403, 407, 408, 415, 420, 421, 430, 435, 457, and 582
DFAS Orlando, Florida (Field Site)	24, 27, 215, 276, 277, 311, 317, 319, 347, 354, 362, 363, 365-367, 373, 382, 383, 386, 388, 403, 406-408, 415, 419-421, 430, 435, 456, 457, 582, 627, and 1407
DFAS Pacific, Hawaii (Field Site)	24, 27, 301, 317, 319, 347, 348, 354, 358, 363, 365-367, 369, 371, 373, 376, 383, 386-388, 403, 407, 408, 415, 420, 430, 435, and 582
DFAS Pensacola, Florida (Field Site)	24, 27, 301, 314, 316-319, 347, 352, 354, 360, 363, 365, 366, 371, 383, 386, 387, 403, 406-408, 415, 419-421, 430, 434, 435, and 582
DFAS Rock Island, Illinois (Field Site)	24, 27, 301, 319, 347, 354, 362, 363, 365, 366, 382, 383, 386, 403, 407, 408, 415, 420, 421, 430, 435, and 582
DFAS Rome, New York (Field Site)	24, 27, 266, 276, 277, 301, 305, 319, 347, 354, 362, 363, 365, 366, 382, 383, 386, 403, 407, 408, 415, 420, 421, 430, 435, 456, 582, and 627
DFAS San Antonio, Texas (Field Site)	24, 27, 305, 311, 319, 347, 348, 350, 354, 358, 362, 363, 365-367, 369, 371, 373, 376, 382, 383, 386, 387, 388, 403, 407, 415, 420, 430, 435, 457, and 582

**Table G-2. Revalidation of Capacity Analysis and Second Data Calls  
Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number
	Revalidated
DFAS San Bernardino, California (Field Site)	24, 27, 215, 216, 219, 256, 276, 277, 301, 305, 317, 319, 347, 348, 350, 358, 363, 365-367, 369, 371, 373, 376, 383, 386-389, 403, 407, 409, 410, 415, 420, 422-424, 430, 435, 438, 439, 456, 457, 582, 627, and 1407
DFAS San Diego, California (Field Site)	24, 27, 305, 311, 317, 319, 347, 354, 363, 365, 366, 371, 383, 386, 387, 403, 407, 415, 420, 430, 435, 457, 582, and 627
DFAS Seaside, California (Field Site)	24, 27, 301, 319, 347, 351, 354, 359, 363, 365, 366, 377, 383, 386, 403, 404, 407, 415, 416, 420, 430, 431, 435, 582, and 627
DFAS St. Louis, Missouri (Field Site)	24, 27, 311, 317, 319, 347, 354, 362, 363, 365, 366, 367, 382, 383, 386, 403, 407, 409, 415, 420, 422, 430, 435, 457, 582, 627, and 1407
Aberdeen Proving Ground, Maryland (DMPO)	351, 354, 359, 370, 377, 463, and 465
Fort Belvoir, Virginia (DMPO)	351, 354, 359, 370, 377, 463, and 465
Fort Benning, Georgia (DMPO)	301, 351, 354, 359, 370, and 377
Fort Bliss, Texas (DMPO)	301, 351, 354, 359, 370, and 377
Fort Bragg, North Carolina (DMPO)	301, 351, 354, 359, 362, 370, 377, and 382
Fort Buchanan, Puerto Rico (DMPO)	301, 351, 354, 359, 370, and 377
Fort Campbell, Kentucky (DMPO)	301, 351, 354, 359, 370, and 377
Fort Carson, Colorado (DMPO)	301, 351, 354, 359, 370, and 377
Fort Drum, New York (DMPO)	301, 351, 354, 359, 370, and 377
Fort Eustis, Virginia (DMPO)	301, 351, 354, 359, 370, and 377
Fort Gordon, Georgia (DMPO)	301, 351, 354, 359, 370, and 377
Fort Hood, Texas (DMPO)	301, 351, 354, 359, 362, 370, 377, and 382
Fort Huachuca, Arizona (DMPO)	301, 351, 354, 359, 370, and 377
Fort Irwin, California (DMPO)	301, 351, 354, 359, 370, and 377
Fort Jackson, South Carolina (DMPO)	301, 351, 354, 359, 370, and 377
Fort Knox, Kentucky (DMPO)	301, 351, 354, 359, 370, and 377
Fort Leavenworth, Kansas (DMPO)	301, 351, 354, 359, 370, and 377
Fort Lee, Virginia (DMPO)	301, 351, 354, 359, 370, and 377
Fort Leonard Wood, Missouri (DMPO)	301, 351, 354, 359, 370, and 377
Fort Lewis, Washington (DMPO)	301, 351, 354, 359, 362, 370, 377 and 382
Fort McCoy, Wisconsin (DMPO)	301, 351, 354, 359, 370, and 377

**Table G-2. Revalidation of Capacity Analysis and Second Data Calls  
Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number
	Revalidated
Fort McPherson, Georgia (DMPO)	301, 351, 354, 359, 370, and 377
Fort Meade, Maryland (DMPO)	351, 354, 359, 370, 377, 463, and 465
Fort Monroe, Virginia (DMPO)	301, 351, 359, 370, and 377
Fort Myer, Virginia (DMPO)	351, 359, 370, 377, 463, and 465
Fort Polk, Louisiana (DMPO)	301, 351, 354, 359, 370, and 377
Fort Richardson, Alaska (DMPO)	301, 351, 354, 359, 362, 370, 377, and 382
Fort Riley, Kansas (DMPO)	301, 351, 354, 359, 370, and 377
Fort Rucker, Alabama (DMPO)	301, 351, 354, 359, 370, and 377
Fort Sam Houston, Texas (DMPO)	301, 351, 354, 359, 370, and 377
Fort Shafter, Hawaii (DMPO)	301, 351, 354, 359, 370, and 377
Fort Stewart, Georgia (DMPO)	301, 351, 354, 359, 362, 370, 377, and 382
Fort Story, Virginia (DMPO)	301, 351, 359, 370, and 377
McDill AFB, Florida (DMPO)	351, 359, 370, and 377
Pentagon, Virginia (DMPO)	351, 359, 370, 377, 468, and 471
Presidio Monterey, California (DMPO)	301, 351, 354, 359, 370, and 377
Redstone Arsenal, Alabama (DMPO)	301, 351, 354, 359, 370, and 377
Schofield Barracks, Hawaii (DMPO)	301, 351, 354, 359, 370, and 377
Walter Reed Army Medical Center, Maryland (DMPO)	351, 370, 377, 463, and 465
West Point, New York (DMPO)	301, 351, 354, 359, 370, and 377
Hickam AFB, Hawaii (MSA)	301, 371, and 387
Hill AFB, Utah (MSA)	301, 371, and 387
Lackland AFB, Texas (MSA)	301, 371, and 387
Langley, Virginia (MSA)	301, 371, and 387
Maxwell AFB, Alabama (MSA)	301, 371, and 387
Peterson Field Military Residence, Colorado (MSA)	301, 371, and 387
Randolph AFB, Texas (MSA)	301, 371, and 387
Scott AFB, Illinois (MSA)	301, 311, 371, and 387
Tinker AFB, Oklahoma (MSA)	301, 371, and 387
Tyndall AFB, Florida (MSA)	None
Warner-Robbins AFB, Georgia (MSA)	301, 371, and 387
Wright-Patterson AFB, Ohio (MSA)	301, 371, and 387
Carlisle Barracks, Pennsylvania (Military and Civilian Pay)	351, 359, 370, 377, 463, and 465
Hunter Army Airfield, Georgia (Military and Civilian Pay)	None

**Table G-2. Revalidation of Capacity Analysis and Second Data Calls  
Questions Reviewed and Sites Not Visited (cont'd)**

DFAS Sites	Question Number
	Revalidated
Cleveland Bratenahl, Ohio (TSO)	24, 27, 301, 314, 317, 319, 320, 322, 406, 419, 457, and 582
Mechanicsburg, Pennsylvania (TSO)	301, 406, and 419
Patuxent River, Maryland (TSO)	24, 27, 246, 317, 319, 406, 419, 434, 457, 462, 466, 582, and 627
Pensacola Saufley Field, Florida (TSO)	24, 27, 246, 301, 316, 317, 319, 406, 419, 434, 457, and 582
Quantico, Virginia (Accounting)	358, 366, 371, 376, 387, 463, and 465
Red River Army Depot, Texas (Accounting Non-appropriated Funds)	24, 27, 301, 319, 350, 365, 368, 369, 374, 386, 406, and 419
Southbridge, Massachusetts (Corporate Resources)	24, 27, 246, 311, 317, 319, 403, 408, 415, 421, 430, 457, and 582

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## **Appendix H. Report Distribution**

### **Office of the Secretary of Defense**

Director, Base Realignment and Closure (Installations and Environment)

Director, Defense Finance and Accounting Service

### **Non-Defense Federal Organizations**

Government Accountability Office

# Defense Finance and Accounting Service Comments



DEFENSE FINANCE AND ACCOUNTING SERVICE  
ARLINGTON  
1851 SOUTH BELL STREET  
ARLINGTON, VA 22240-5291

MAY 9 2005

MEMORANDUM FOR INSPECTOR GENERAL, DEPARTMENT OF DEFENSE

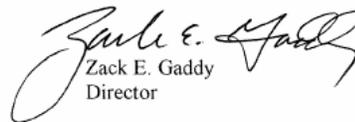
SUBJECT: Report on Defense Finance and Accounting Service's Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005 (Project No. D-2004-FG-0070.000)

DFAS has reviewed the draft Report dated April 26, 2005, provided by your office to the DFAS BRAC Team. We appreciate the opportunity to provide comments on the report before it is issued.

DFAS has already provided updated information on several of the 21 questions that the report indicated remain not fully supported. In some cases, changes were made to responses in the DFAS Data Collection Tool based on Department of Defense, Inspector General (DoD IG) input, but DoD IG field auditors did not validate these changes due to scheduling issues. Specific comments are attached.

DFAS does not agree with the statement throughout the report, "We believe the instances of noncompliance with the Internal Control Plan (ICP) could be material and could potentially affect the reliability and integrity of the data provided by DFAS for the BRAC 2005 process." DFAS received 1,111 questions and responded to 462 questions that pertained to DFAS. The agency provided 167,000 data elements in response to five separate data calls between January 2004 and April 2005. Approximately 1,000 DFAS personnel and contractors have signed DFAS Non-Disclosure Agreements. The DoD IG identified only 13 minor ICP noncompliance issues during the entire period of the BRAC data collection process, and most of these occurred during the first data call. The significance of these issues must be evaluated in the context of the scope of the entire DFAS BRAC effort. As issues were brought to our attention during the process, DFAS responded immediately to each issue when it was identified. There is no evidence to support the contention that these isolated instances could be, in fact, material or that they could have impacted the reliability or integrity of the data. We do not concur with all 13 issues and have attached specific comments.

If you have any questions on our comments, please contact the DFAS BRAC Team Lead, Mr. Jim Chittick at (703) 607-5176 or by email at [james.chittick@dfas.mil](mailto:james.chittick@dfas.mil).

  
Zack E. Gaddy  
Director

Attachment:  
As stated

[www.dfas.mil](http://www.dfas.mil)  
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**DFAS Comments on DoD IG Draft Report**

**Capacity Data Call**

1. Question #359, #361, #371, Kansas City, Military & Civilian Pay Services (MCPS)
  - a. REPORT (#359, page 18): DFAS Kansas City did not provide adequate support for responses from 5 of 46 sites. The question required the DFAS sites to provide the amount of usable square feet assigned to perform the military pay function. DFAS Kansas City did not provide a consistent methodology for the computation of average square footage associated with the reallocation of personnel. In addition, the response entered into the DCT for one site did not agree with the documentation provided to support the response.
  - b. REPORT (#361, page 18): DFAS Kansas City did not provide adequate support for responses from two of three sites. The question required the DFAS sites to provide the amount of usable square feet assigned to perform the military retired and annuitant pay. DFAS Kansas City did not provide a consistent methodology for the computation of average square footage associated with the reallocation of personnel.
  - c. DFAS COMMENT: Do not concur. The BRAC questions required all useable square footage to be allocated between subcategories – military pay, civilian pay, retired and annuitant pay, and travel pay. To conform to the BRAC assertion that all space must be allocated into one for these four categories MCPS developed business rules that documented allocation procedures. These procedures provide a logical allocation and ensured the allocation of common use space did not result in a net increase or decrease in total space for the business line at any specific geographic location.

**Military Value Data Call**

1. Question #1905, Indianapolis
  - a. REPORT (pages 18-19): DFAS Indianapolis did not provide adequate support for responses from 22 of 29 sites. The question required the DFAS sites to provide information to determine which activities perform each of the 14 common support functions. DFAS Indianapolis provided summary spreadsheets, by email without source documentation to support the answers provided. Auditors did not have access to the source personnel listings, workload records and logs, facility square footage, or other resource records and calculations that were reportedly the basis for the responses submitted.
  - b. DFAS COMMENT: Do not concur. DFAS Indianapolis provided certified statements from management officials overseeing the processes, staffing charts, function statements, and a copy of the Business Case Analysis as supporting documentation. In addition, DoD IG insisted that the total personnel performing the common services at each site, both internal and external customers combined, must total 100% of the total personnel

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performing the support services function. This is not correct given the configuration of the Corporate Resources Units at Field Sites and given that the 14 defined common support functions are not the only functions this organization provides.

2. Question #1912, Indianapolis

- a. REPORT (page 19): DFAS Indianapolis did not provide adequate support for responses from 7 of 15 sites. The question required the DFAS sites to provide information about each building's total square feet leased to and/or occupied by DoD entities, the building's distance within a controlled perimeter or parking/roadway, the existence of underground parking, or whether the parking had controlled access. DFAS Indianapolis obtained responses from the field sites via an email data call. DFAS Indianapolis did not provide adequate documentation to support responses provided by seven sites.
- b. DFAS COMMENT: Do not concur. This question was reviewed by the on-site DoD IG auditor and marked as cleared.

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3. Question #1913, Indianapolis

- a. REPORT (page 19): DFAS Indianapolis did not provide adequate support for responses from 22 of 29 sites. The question required the DFAS sites to determine, for each of the 14 common support functions, if the activity's current location is vital to the performance of the mission. DFAS Indianapolis did not provide adequate documentation to support responses provided by the sites in an email summary spreadsheet. In addition, supporting documentation provided by one of the sites contradicted the response entered into the DCT.
- b. DFAS COMMENT: Do not concur. We consider this question supported since DFAS Indianapolis provided certified memorandums from management officials as requested by DoD IG.

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4. Question #1916, Indianapolis

- a. REPORT (page 19): DFAS Indianapolis only partially supported the responses for 8 of 23 sites. The question required DFAS sites to provide the number of supervisory and non-supervisory personnel (plus on-board contractors) and the dedicated workspace occupied by supervisory and non-supervisory personnel performing each common support function. DFAS Indianapolis did not include information to support the on-board contractor personnel. In addition, input and data calculation errors, which needed to be corrected in the DCT, were identified for 7 of 23 sites.
- b. DFAS COMMENT: Do not concur that the question remains unsupported. There is no further means to support the number of contractor personnel supporting Health and Wellness programs. All data input and calculation errors were corrected in the DCT. The IG did not revalidate the corrected answers.

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5. Question #1917, Indianapolis

- a. REPORT (page 19): DFAS Indianapolis only partially supported the responses for 25 of 85 sites. The question required DFAS sites to provide the number of authorized military officers, military enlisted, DoD civilians and on-board contractors performing the facilities management function. In addition, the question required the total number of usable square feet in leased facilities and the total number of gross square feet of owned space used to perform the facilities management function. DFAS Indianapolis did not provide adequate documentation to support the counts of authorized military, civilian, and on-board contractor personnel submitted by those sites in an email summary spreadsheet.
- b. DFAS COMMENT: Do not concur that the question remains unsupported. DFAS provided all available methodology and source information.

**Scenario Development Data Call**

1. Questions #6125 - #6131, Cleveland

- a. REPORT (#6125, page 20): DFAS Cleveland did not provide adequate support for responses from one of five sites. The question required the DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FY 2005. The FY 2005 Budget Estimate Submission (BES) supported responses to this question. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by one site.
- b. REPORT (#6126, page 20): DFAS Cleveland did not provide adequate support for responses from two of five sites. The question required the DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FY 2006. Responses to the question were supported by the FY 2006 through FY 2011 Program Objective Memorandum Submissions. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by two sites.
- c. REPORT (#6127 - #6131, page 20): DFAS Cleveland did not provide adequate support for responses from one of five sites. Those questions required DFAS sites to provide a breakout of military officer, military enlisted, and civilian personnel by product line/function and location for FYs 2007 through 2011. Responses to those questions were supported by the FY 2006 through FY 2011 Program Objective Memorandum Submissions. However, DFAS Cleveland did not provide adequate allocation methodology that described the breakout for each product line, function, and location to support responses provided by one site.
- d. DFAS COMMENT: Do not concur that questions remain unsupported. DFAS modified the allocation methodology from a management judgment to a mathematical approach using the September 2004 Flash Report per DoD IG request. Answers were updated in

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the DCT as appropriate. Business Line Business Rules for Denver were amended to resolve DoD IG questions as requested. All supporting documentation for methodology, calculations, and DCT answers were made available to the DoD IG. However, the DoD IG did not revalidate the information.

2. Question #6199 - #6201, Indianapolis
  - a. REPORT (pages 20-21): DFAS Indianapolis did not provide support for responses from 28 of 28 sites. Those questions required DFAS sites to provide the tonnage of records to be moved by fiscal year, from field sites to the three gaining sites. The initial methodology provided by DFAS Indianapolis showed movement of records to the gaining sites based on the personnel movement contained in the DFAS Planning Matrix, rather than by the function/product line relocation. However, upon further discussions, DFAS agreed to change their methodology to reflect movement of records based on the planned movement by product line. DFAS then changed their initial answers to reflect the movement of records based on the function relocation. While reviewing responses entered into the DCT, we noticed several input errors, which we brought to DFAS attention. However, as of the date of completion of our audit fieldwork, we were not able to verify whether those corrections were entered into the DCT.
  - b. DFAS COMMENT: Do not concur that questions remain unsupported. DFAS changed methodology to answer questions per DoD IG request to reach “supported” status for the questions. Answers were updated in the DCT and Business Rules were amended as required. Any identified input errors were corrected in the DCT. DoD IG did not revalidate answers in the DCT. In addition, the DoD IG report incorrectly includes “not applicable” (site can’t move records to itself) and “0” (no tonnage moving to designated receiving location) answers in the 28 of 28 sites unsupported.
3. Question #6205 - #6207, Indianapolis
  - a. REPORT (page 21): DFAS Indianapolis did not provide support for responses from 28 of 28 sites. Those questions required the DFAS sites to provide the tonnage of furniture to be moved by fiscal year to the three gaining sites. DFAS Indianapolis used an arbitrary methodology that did not ensure sufficient furniture was on hand at the three gaining sites throughout the relocation process.
  - b. DFAS COMMENT: Do not concur. DFAS methodology accounted for known staffing reductions over the POM years including those driven by Agency Transformation initiatives and identified excess workstation furniture that would not ship to receiving sites as it would incur unnecessary shipment, storage, and disposal costs to the government. Late in the process, DoD IG rejected this methodology and requested that DFAS recalculate furnishings to relocate 100% of all on hand furniture and workstations which would include the significant and unnecessary shipment costs. In addition, the DoD IG report incorrectly includes “not applicable” (site can’t move furniture to itself) and “0” (no tonnage moving to designated receiving location) answers in the 28 of 28

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sites unsupported. DoD IG did not review the DCT input. DFAS maintains the validity of our methodology and did not change our calculations or answers in the DCT per the DoD IG request.

**Internal Control Processes**

1. Completeness of ICP (page 8, Para 3)

- a. REPORT: “However, the DFAS ICP does not require non-DFAS employees to submit NDAs before obtaining BRAC data. In addition, the DFAS ICP does not discuss security procedures non-DFAS employees must follow when handling BRAC data.”

DFAS COMMENT: Do not concur. The DFAS ICP requires that all DFAS participants (civilian, military, and contractors) will sign a Non-Disclosure Agreement (NDA). The only non-DFAS employees that received BRAC data were at the OSD BRAC office and the Headquarters and Support Activities Joint Cross Service Group (HSA JCSG). These individuals had NDAs on file in compliance with their organization ICPs. Data submissions to both were OSD directed. There was no reason or requirement for all Military Services and DoD Agencies to maintain NDAs for employees/contractors at OSD activities receiving data call responses.

2. Compliance with ICP (pages 8-9)

- a. REPORT (page 8, Para 4): Specifically during the capacity analysis data call, a DFAS employee took home data to be used to answer BRAC questions in order to meet deadlines.

DFAS COMMENT: Do not concur. The information the employee took home to format was publicly releasable Agency performance information. It did not become sensitive until it was later extracted and matched to BRAC Data Call questions.

- b. REPORT (page 8, Para 4): DFAS did not request DFAS Internal Review team to perform a review of the data prior to pre-certification of data.

DFAS COMMENT: Do not concur. The DoD IG approved ICP did not require that Internal Review (IR) perform a review of data before pre-certification. The ICP required that the responses be independently reviewed prior to pre-certification. During the Capacity Data Call, most data was reviewed by IR personnel. However, some data were independently reviewed by the BRAC team with direction and oversight provided by the IR BRAC representative. In all subsequent data calls, IR provided all independent review of the responses and the ICP was changed accordingly.

- c. REPORT (page 8, Para 4): Auditors found the BRAC room and file cabinets open upon their arrival at the site.

DFAS COMMENT: Do not concur that issue could be material. This was an isolated and single event. A BRAC Team member had already opened the BRAC room and cabinets prior to IG arrival. The member was printing to a network printer (approx.

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15 feet, direct visible path from BRAC room door) and did not relock the BRAC Room. Proper procedures were reiterated to the BRAC Team member.

- d. REPORT (page 8, Para 4): In another instance, keys to the file cabinet were lost, and a decision was made to obtain a duplicate of the key instead of changing the lock.”

DFAS COMMENT: Do not concur. The keys were temporarily misplaced and later found. There was no need to incur the cost of replacing the lock.

- e. REPORT (page 9, Para 1): Open burn bags containing BRAC data were discovered inside the BRAC room.”

DFAS COMMENT: Do not concur that issue could be material. The quantity of paper involved did not allow further securing of the waste. The room was secured and the burn bags were properly disposed of as soon as possible.

- f. REPORT (page 9, Para 1): Individuals involved in BRAC did not always provide signed NDAs. Also, an employee with a key to a lockable BRAC cabinet had not signed and NDA.

DFAS COMMENT: Do not concur that this could be material. DFAS ICP addresses the requirement for all personnel involved with DFAS BRAC data call responses, data entry, or information reporting to sign a DFAS BRAC NDA. When personnel were identified as either not having signed an NDA or (more often) not having transmitted a copy of their NDA to DFAS Arlington for record in the master file, corrective actions were immediately taken by DFAS personnel.

- g. REPORT (page 9, Para 1): BRAC data were not always protected with appropriate warnings or secured in locked file cabinets.

DFAS COMMENT: Do not concur. Any issues identified during data calls by DFAS personnel or DoD IG auditors concerning BRAC documentation storage and security or proper marking of BRAC documentation were corrected immediately on site.

- h. REPORT (page 9, Para 1): DFAS did not keep access logs to file cabinets.

DFAS COMMENT: Do not concur. There is no stated requirement for access logs for file cabinets in the DoD BRAC ICP or other DoD BRAC guidance. Keys to DFAS BRAC file cabinets were controlled by two members of the DFAS HQ BRAC Team preventing any cabinet access without coordination with one of these two individuals. When initially identified by the DoD IG auditors to the DFAS BRAC Team, DFAS immediately posted a separate file log per the DoD IG request.

- i. REPORT (page 9, Para 1): “During the second and scenario data calls, BRAC documentation was not locked in file cabinets when not in use.”

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DFAS COMMENT: Do not concur. This was unusual in that the DoD IG requested that data at one location not be locked in file cabinets to assist in their access to the data. The data was in a secured room.

- j. REPORT (page 9, Para 1): “Also, during the second data call DFAS did not request written authorization from the business line’s per-certifiers before making corrections of errors after the DCT was certified.”

DFAS COMMENT: This was not an internal control problem. The pre-certifiers were requested to certify/approve these changes after the corrections were made in the DCT. They were provided copies of the original response and a print out after the response was corrected. This change in procedures improved internal controls and ensured that the information was correct in the DCT. Approval prior to correcting the information would not ensure that the information in the DCT was correct. For example, an input error could have been made after the correction was approved. The ICP was changed to incorporate the improved approval process.

- k. REPORT (page 9, Para 1): DFAS maintained BRAC documentation with other non-BRAC material.

DFAS Response: Do not concur that this could be material. Upon notification by DoD IG of the situation, individual corrected the situation and moved non-BRAC materials to another lockable file.

- l. REPORT (page 9, Para 1): “DFAS had not recertified changes made to data after certification.”

DFAS COMMENT: Do not concur. Due to DoD IG scheduling and deadlines, the auditors did not validate all changes made in the DCT. All changes made in the DCT after certification has been approved/certified as required by the DFAS ICP.

SUMMARY: Based on the above comments and when viewed in the context of an effort spanning 16 months and involving 462 questions and 167,000 data elements, we do not agree that these few ICP issues could be material and potentially impact the reliability and integrity of the data provided by DFAS for BRAC 2005. There are no facts available to indicate otherwise. The report, including the Executive Summary, should be corrected accordingly.

## **Team Members**

The Department of Defense Office of the Deputy Inspector General for Auditing, Defense Financial Auditing Service prepared this report.