Audit Report

OFFICE OF THE INSPECTOR GENERAL

KOREAN AUGMENTATION TO THE UNITED STATES ARMY COMFORT KITS

Report No. 96-097 April 17, 1996

Department of Defense

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Acronyms

DPSC	Defense Personnel Support Center
EUSA	Eighth U.S. Army
KATUSA	Korean Augmentation to the United States Army
ROK	Republic of Korea

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884

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MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of Korean Augmentation to the United States Army Comfort Kits (Project No. 5RA-0065)

Introduction

We are providing this audit report for information and use. The audit was performed in response to a June 27, 1995, Inspector General, DoD, Hotline complaint that the Eighth U.S. Army (EUSA) made unauthorized requisition and supply of semi-perishable brand name items to the Republic of Korea (ROK) Army. These items were being supplied to ROK Army personnel under the auspices of the Korean Augmentation to the United States Army (KATUSA) Program.

The KATUSA Program was established under the provisions of an international agreement: the exchange of public letters between the President of the ROK, Syngman Rhee, and the Supreme Commander, United Nations Forces, General Douglas MacArthur, in July 1950. General MacArthur accepted President Rhee's delegation of authority and on August 15, 1950, ordered KATUSA soldiers to reinforce U.S. warfighting forces. Since then, KATUSA soldiers have been a vital and integral part of United States Army units stationed in the ROK.

Audit Results

Our audit shows that the KATUSA Comfort Kits are authorized by Army Regulation 30-18, "Army Troop Issue Subsistence Activity Operating Policies," January 4, 1993, and EUSA Regulation 600-2, "Republic of Korea Army Personnel with the United States Army," April 3, 1995. The EUSA spends about $500,000 per year in Army Subsistence-In-Kind funds, which are part of the Operations and Maintenance Army appropriation, for the KATUSA Comfort Kits.

Audit Objectives

The audit objective was to address the concerns involving the supply of semi-perishable brand name items to the ROK Army. We also evaluated EUSA management controls related to the overall KATUSA Program as well as management controls specifically involving the KATUSA Comfort Kits.

Scope and Methodology

Scope and Methodology. We performed this audit in response to Hotline concerns involving the acquisition and distribution of semi-perishable brand name items to the ROK Army. As such, we interviewed EUSA management officials involved with various aspects of the KATUSA Program and the KATUSA Comfort Kits. We obtained and examined documents dated from July 1950 through November 1995:

o public letters exchanged concerning the transfer of operation command (that is, authority for and origin of the KATUSA Program);

o Army Regulation 30-18, "Army Troop Issue Subsistence Activity Operating Policies," January 4, 1993;

o EUSA Regulation 600-2, "Republic of Korea Army Personnel with the United States Army," April 3, 1995;

o EUSA Staff Judge Advocate legal opinion on the KATUSA Program;

o KATUSA manpower authorization and end strength documents for FYs 1993, 1994, and 1995;

o EUSA KATUSA Logistical Support Handbook;

o Defense Personnel Support Center (DPSC) shipping documents for FYs 1994 and 1995;

o 6th Support Center FYs 1993, 1994, and 1995 requisitioning procedures, KATUSA Comfort Kit assembly and release orders, and physical inventory records for KATUSA Comfort Kit items;

o Pusan Storage Facility KATUSA Comfort Kit assemblage actions and the June 23, 1993, November 23, 1993, and November 28, 1994, on hand status records for KATUSA Comfort Kit items; and

o EUSA Troop Issue Subsistence Activities FYs 1993, 1994, and 1995 KATUSA Comfort Kit issue transaction reports.

Audit Period, Standards, and Locations. This economy and efficiency audit was performed from September 1995 through January 1996 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. We included tests of management controls considered necessary. We did not use computer-processed data or statistical sampling procedures for this audit. Enclosure 1 lists the organizations visited or contacted.

Termination of Audit Work. At the completion of the audit survey, we decided that additional audit work by the Inspector General, DoD, was not necessary based on the results of audit and the EUSA decision to have its Internal Review Office perform a thorough review of KATUSA Comfort Kits

for the KATUSA Program. Our review of individual KATUSA Comfort Kit items revealed inconsistencies regarding incomplete receiving documents, irregular inventory balances, and non-available requisition orders. Although our review identified these problems, the dollar amount of the discrepancies was relatively small. We agree that additional review work by the EUSA Internal Review Office is warranted because some EUSA units did not follow established procedures for ordering and distributing the KATUSA Comfort Kits.

Management Control Program

DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987, requires 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.

Scope of Review of the Management Control Program. We reviewed the adequacy of management controls related to the requisitioning and distribution process as well as the accountability procedures of the KATUSA Comfort Kit Program. We did not assess the adequacy of management's self-evaluation of those controls.

Adequacy of Management Controls. Management controls applicable to the KATUSA Comfort Kit Program were deemed to be adequate in that we identified no material management control weaknesses. Our review of individual KATUSA Comfort Kit items did reveal inconsistency issues regarding incomplete receiving documents, irregular inventory balances, and non-available requisition orders. Those issues were provided to the EUSA Internal Review Office for further review.

Prior Audits and Other Reviews

During the past 5 years, the Army Audit Agency issued one audit report and the Inspector General, EUSA, issued a followup inspection report on KATUSA utilization, both of which discussed items in the KATUSA Comfort Kits.

Army Audit Agency Report No. WR 94-210, "EUSA Subsistence Management," June 30, 1994, identified that requisition objectives for 10 KATUSA Comfort Kit items were overstated by $367,700. During the audit, EUSA command personnel took corrective action and reduced the requisitioning objectives for the 10 items.

Inspector General, EUSA, Followup Inspection Report No. AIG-ID (20), "Korean Augmentation to the United States Army (KATUSA) Utilization," January 10 through March 4, 1994, discussed that the KATUSA soldiers reported that quantities for shoe polish, shampoo, and toothbrushes in the KATUSA Comfort Kits were inadequate. The report recommended that EUSA logistics personnel review the items in the KATUSA Comfort Kits to determine

whether adjustments in the quantities were needed. EUSA logistical personnel reviewed the items in the KATUSA Comfort Kits and determined that no change in quantities or sizes were necessary.

Audit Background

Establishment of the KATUSA Program. Early in the Korean conflict, U.S. armed forces suffered massive casualties and reinforcements were not readily available. In July 1950, as the conflict continued to escalate, the ROK President, Syngman Rhee, delegated his authority over the ROK armed forces to the United Nations Force Commander, General Douglas MacArthur. Out of the desperate need for reinforcements for U.S. forces, General MacArthur exercised his authority over the ROK armed forces and ordered Korean soldiers to directly reinforce rapidly depleting U.S. warfighting forces. To prepare these Korean soldiers for combat in U.S. Army units, the U.S. Army provided them with clothing, a weapon, and training similar to U.S. soldiers. While the Korean soldiers were fully integrated into U.S. Army units to execute U.S. Army missions, the ROK Army continued to provide them administrative support and their military pay. Thus, the KATUSA Program was established.

Origin of the KATUSA Comfort Kit. The KATUSA soldiers are ROK Army enlisted personnel, sergeant and below, who are assigned and integrated into a U.S. Army unit to increase the operational capabilities of that unit. As part of the integration into U.S. Army units, KATUSA soldiers are provided messing, billeting, duty assignments, and use of dayrooms, equipment, and other facilities equally with their U.S. counterparts. KATUSA soldiers are not members of the U.S. armed forces and are not subject to the Uniform Code of Military Justice. The KATUSA soldier remains administratively attached to the ROK Army and also receives his pay from the ROK Army. However, KATUSA soldiers have only one chain of command: the U.S. chain of command.

The KATUSA soldiers' military pay in 1950, which they received from the ROK Army, was less than $0.50 per month. As such, they were unable to afford the personal hygiene and uniform maintenance items, such as toilet articles, shoe polish, and tooth brushes, that U.S. soldiers used. Therefore, the U.S. Army decided to provide the KATUSA soldiers with many of those personal comfort items. Those items were supplied to the KATUSA soldiers in a kit, known as a KATUSA Comfort Kit.

The U.S. Army continued to provide the KATUSA soldiers with personal comfort items after the Korean conflict's hostilities ceased because the ROK Army still poorly paid the KATUSA soldiers. Although the KATUSA soldiers' pay has increased to between $11 and $15 a month, it has not kept pace with that necessary to promote a quality of life similar to that of their U.S. counterparts with whom they serve.

The KATUSA Comfort Kits are issued six times a year and cost the U.S. Army about $500,000 per year.

Discussion

The following Hotline concerns are related to the acquisition and distribution of semi-perishable brand name items to the ROK Army. We found that semi-perishable brand name items were being distributed to ROK Army personnel. However, the ROK Army personnel involved were directly assigned to U.S. Army units and the program was authorized through Department of the Army and EUSA regulations. The results of the audit follow each concern.

Concern 1. Is the supply of brand name items to the ROK Army part of the treaty with South Korea?

Audit Results. Nothing in any treaty between the United States and the ROK addresses the supply of semi-perishable brand name items to the ROK Army. However, the material in question is not supplied to the ROK Army per se, but rather to specified ROK Army personnel under a EUSA program called the KATUSA Program. The KATUSA Program is governed by Army Regulation 30-18 and EUSA Regulation 600-2. One element of the KATUSA Program is the KATUSA Comfort Kit. The KATUSA Comfort Kits are issued only to those ROK Army soldiers directly assigned and integrated into EUSA organizations.

Concern 2. What is the actual written policy and procedure for supplying brand name items to the ROK Army? Where are the authorizing documents?

Audit Results. Army Regulation 30-18, Chapter 11, Section IV, paragraph 11-20.c., states that KATUSA Comfort Kits are authorized to be stocked and issued by EUSA Troop Issue Subsistence Activities. This regulation is issued by order of the Secretary of the Army and the Office of the Deputy Chief of Staff for Logistics, Department of the Army, the regulation's proponent organization. EUSA Regulation 600-2, issued for the Commander, EUSA, establishes policy and procedures for administration and management of the overall KATUSA Program. Paragraph 1-12f(1) assigns the responsibility for developing policy on the types and level of logistical support for the KATUSA soldiers to the Assistant Chief of Staff for Logistics, EUSA. Paragraphs 6-13 c, d, and e of the regulation state that three types of Kits should be issued to KATUSA soldiers about six times per year for personal hygiene and uniform maintenance.

In addition, EUSA Regulation 600-2, paragraph 6-13, specifically states that kits consisting of various health and comfort items necessary for the maintenance of appearance and morale are issued bi-monthly to KATUSA soldiers. The following table depicts the types of items, quantities, and contents of initial, bi-monthly, and semiannual KATUSA Comfort Kits.

KATUSA Comfort Kit

Item of Issue	Quantity	Initial	Bi-monthly	Semiannual
Shoe Brush	1 each	X		
Nail Clipper	1 each	X		
Shoe Cloth	1 each	X		
Shaving Cream	2 cans	X		X
Sewing Kit	1 each	X		
After Shave Lotion	1 each	X		X
Skin Cream	1 each	X	X	X
Shoe Polish	2-1.8 oz cans	X	X	X
Shampoo	1-15 oz bottle	X	X	X
Shower Shoes*	1 pair	X		X
Bath Soap	3 bars	X	X	X
Toothbrush	1 each	X	X	X
Toothpaste	2-3 oz tubes	X	X	X
Razor, Disposal	2 packages (5 each)	X	X	X
Vaseline	1 bottle	X		X

*Shower shoes are part of the initial issue and the December semi-annual issue.

The size and type of items in the KATUSA Comforts Kits may change periodically. Changes are made as a result of surveys conducted or discussions held by the KATUSA Soldier Program Executive Counsel. The EUSA G-3 Training Division and the ROK Army Support Group conduct semiannual surveys to determine whether the quality and quantity of KATUSA Comfort Kit items are adequate to meet the needs of the KATUSA soldiers. In addition, the KATUSA Soldier Program Executive Counsel, which consists of representatives from various EUSA organizations and major subordinate commands, meets periodically to discuss and resolve issues concerning the KATUSA Program to include the KATUSA Comfort Kits.

Army Regulation 30-18 was available from Headquarters, Department of the Army, Washington, DC, and EUSA Regulation 600-2 was available at Headquarters, EUSA, Seoul, Korea.

Concern 3. How does Congress fund this program?

Audit Results. Congress funds the program through the Operations and Maintenance Army appropriation. The annual expense of the KATUSA Comfort Kits is a part of the $250 million Army Subsistence-In-Kind budget that is funded through the Operations and Maintenance Army appropriation. The Subsistence-In-Kind funds are centrally managed under Operations Agency Fund Code OA22 by Resource Services, Indianapolis, Indiana.

The 6th Support Center requisitions the items for the KATUSA Comfort Kits from DPSC and the Army and Air Force Exchange Service - Korea using

EUSA Stock Funds. When the EUSA Troop Issue Subsistence Activities issue the KATUSA Comfort Kits to units, they also submit interfund billing forms to Resource Services, Indianapolis, Indiana, citing Fund Code OA22. Resource Services then reimburses the EUSA Stock Fund for the cost of the KATUSA Comfort Kits requisitioned by the units. Approval has been received from the Office of the Secretary of Defense (Comptroller) to use Military Personnel Army appropriation funds starting in FY 1997 rather than Operation and Maintenance Army appropriation funds to acquire the KATUSA Comfort Kits.

Concern 4. Are funds DPSC obligated for commissary support permitted to support procurements for a troop activity such as the EUSA with the ultimate destination being the ROK Army?

Audit Results. The concern of DPSC using commissary support funds to procure the KATUSA Comfort Kit items was not substantiated. The DPSC was using its subsistence stock fund to procure the KATUSA Comfort Kit items for the EUSA. When the Pusan Storage Facility receives the items from DPSC, it notifies the 6th Support Center that the items have been received. Then the 6th Support Center reimburses DPSC with EUSA stock funds for the cost of the items received. The EUSA stock fund is reimbursed with Operations and Maintenance Army funds. Starting in FY 1997, Military Personnel Army funds will be used to obtain the KATUSA Comfort Kits.

Concern 5. Does policy permit the types of items the EUSA requisitioned for distribution to the ROK Army?

Audit Results. As mentioned in Concern 2., the KATUSA Comfort Kits were not distributed to the ROK Army, but rather they were issued directly to KATUSA soldiers assigned to EUSA units.

Concern 6. Are the quantities requisitioned substantiated by an approved requirement and related to the troop strength being supported? Is the distribution of these brand name items totally accounted for by the EUSA?

Audit Results. The unit supply sergeant requisitioned the KATUSA Comfort Kits on Department of the Army Form 2765-1, "Request for Issue or Turn-In," based on the KATUSA soldiers on-board as of the 25th of the month for the next bi-monthly issue in accordance with EUSA Regulation 600-2. Since, the requirements for individual items in the KATUSA Comfort Kits were relatively low in quantity, the 6th Support Center usually placed requisitions about twice a year with DPSC to replenish stock levels necessary to satisfy unit orders when received.

Due to incomplete and inaccurate DPSC shipment records and Pusan Storage Facility receiving documents for FYs 1994 and 1995, the actual quantities requisitioned, received, and on-hand for the items in the KATUSA Comfort Kits could not be determined.

The unit supply sergeant issues one KATUSA Comfort Kit to each KATUSA soldier and each KATUSA soldier signs EUSA Form 997-R, "Kit Monthly Company Roster," for the KATUSA Comfort Kit. When a KATUSA soldier is

reassigned to another unit before receiving his KATUSA Comfort Kit, the losing unit forwards the KATUSA Comfort Kit to the gaining unit so that every KATUSA soldier receives his KATUSA Comfort Kit.

A review of the KATUSA Comfort Kits EUSA units requisitioned during FYs 1993, 1994, and 1995 showed that the units requisitioned and issued more KATUSA Comfort Kits than the number of on-board KATUSA soldiers during the 3 years.

Concern 7. Are the use and costs of brand name items in lieu of standard specification items justified by objective analysis and absolute need of the ROK Army's requirements and claims against the U.S. Government in accordance with a treaty?

Audit Results. As mentioned in Concern 1., the brand name items are not being used to satisfy ROK Army requirements and no treaty exists between the United States and the ROK regarding the Republic of Korea having a claim against the U.S. Government for semi-perishable brand name items. Specific types of brand name items become part of the KATUSA Comfort Kits based on the KATUSA soldiers' needs, as determined by the semiannual surveys pertaining to quality and quantity of KATUSA Comfort Kit items. For example, the KIWI shoe polish currently in the KATUSA Comfort Kit was selected because it was the brand that the U.S. soldiers were using, which gave a better and longer lasting shine to the boots. Since EUSA Commanders expected the KATUSA soldiers to follow the uniform appearance standards of the U.S. Army, EUSA representatives decided to replace the previous shoe polish in the KATUSA Comfort Kits with KIWI shoe polish similar to that used by the U.S. Army soldiers.

Over time, items in the KATUSA Comfort Kits have been added or replaced by different brand name products to bring the KATUSA soldiers' appearance up to U.S. Army standards as well as to promote an increased quality of life for the KATUSA soldiers.

Concern 8. Is Calrose Rice part of the KATUSA kits and used as payment to the members of the ROK Army by the U.S. Government?

Audit Results. Calrose Rice is neither part of the KATUSA Comfort Kits nor used as payment by the U.S. Government. The EUSA requisitioned Calrose Rice for use in its dining facilities. For example, rice is the main food item for the KATUSA soldiers in their daily diet. EUSA Regulation 600-2, paragraph 6-16, requires that dining facilities serve rice twice daily so that the dietary needs of the KATUSA soldiers are satisfied. However, before 1979, EUSA dining facilities served standard specification rice (long grain rice) that was not palatable to the KATUSA soldiers. The KATUSA soldiers were accustomed to eating a highly glutinous medium grain rice. Therefore, the EUSA requested an exception, citing paragraph 1-6 of Army Regulation 30-18 that allows Troop Issue Subsistence Activities to request exceptions to the regulation if needed, to requisition Calrose Rice (a highly glutinous medium grain rice). The U.S. Army Troop Support Agency approved the EUSA request

to purchase Calrose Rice in September 1979. In addition to being more palatable to the KATUSA soldiers, the change to Calrose Rice saved $0.06 per 10-pound bag of rice.

The Calrose Rice is available to both the KATUSA soldiers and the EUSA soldiers at two meals daily.

Concern 9. Why is the authorizing documentation unavailable from the Department of the Army and EUSA, Seoul, Korea?

Audit Results. Authorizing documentation was available from Department of the Army and EUSA, Seoul, Korea. Army Regulation 30-18 and EUSA Regulation 600-2 authorize the KATUSA Program and the KATUSA Comfort Kits. At the time of our review, Army Regulation 30-18 was available at Headquarters, Department of the Army, Washington, DC, and EUSA Regulation 600-2 was available at the Office of the Deputy Chief of Staff, Logistics (J-4), EUSA, Seoul, Korea.

Concern 10. Why were statements made by the Office of the Deputy Chief of Staff, Logistics (J-4), EUSA, Seoul, Korea, to have the items redefined and listed as ration/assembly items for future use in the KATUSA Comfort Kits?

Audit Results. Our review was unable to ascertain anything about this statement. However, our audit work determined that the items for the KATUSA Comfort Kits will no longer be requisitioned as individual items but as complete and assembled kits.

In 1995, the 6th Support Center decided to contract through DPSC to acquire the KATUSA Comfort Kits as an assemblage and shipped directly to the Pusan Storage Facility from the assembly contractor. This action occurred because of the downsizing of personnel staffing at the Pusan Storage Facility and the difficulties the Pusan Storage Facility was experiencing in meeting the assemblage and shipping requirements for the KATUSA Comfort Kits. The new acquisition method will reduce personnel staffing, storage requirement, and materials costs for the 6th Support Center. The assembly contract was awarded to Mullins, Sopacko, South Carolina, in August 1995 and is for 1 year, at a cost of $410,867.

The new KATUSA Comfort Kits were to be issued when the existing inventory at the Pusan Storage Facility was depleted. The new contractor-assembled KATUSA Comfort Kits will be issued under 4 different National Stock Numbers and will contain 12 of the 15 brand name items that were in the KATUSA Comfort Kits assembled by the Pusan Storage Facility.

Conclusion

Department of the Army and EUSA regulations establish the KATUSA Program and authorize the supply of semi-perishable brand name items to the augmentees. The cost of supplying the items to the KATUSA soldiers is about

$500,000 annually and is considered to be in the best interest of the U.S. Government. In fact, the KATUSA Program saves the U.S. Army scarce budget and staffing resources by having more than 4,800 ROK soldiers augment U.S. forces at a fraction of the costs of having U.S. soldiers provide the same services and support. Continuation of the KATUSA Program also increases the U.S. Army and the ROK Army's combined defense capability, reduces the potential for U.S. casualties if a resumption of hostilities should occur, and allows the U.S. Army to lower personnel commitments on the Korean peninsula.

However, additional review work is warranted because of the incomplete and inaccurate records concerning the KATUSA Comfort Kits and the failure of EUSA organizations to follow the policies and procedures of the Program. Due to the nature of the inconsistencies disclosed, EUSA command personnel decided to have the EUSA Internal Review Office thoroughly review the KATUSA program.

Management Comments

We provided a draft of this report to you on March 11, 1996. Although not required, you provided comments to clarify the scope and significance of the discrepancies found involving the KATUSA Comfort Kits. As a result of the EUSA comments, we revised one portion of the report to reflect the suggested changes.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Harlan M. Geyer, Audit Program Director, at (703) 604-9594 (DSN 664-9594) or Mr. Richard A. Brown, Audit Project Manager, at (703) 604-9483 (DSN 664-9483). The distribution of this report is listed in Enclosure 2. Audit team members are listed inside the back cover.

Robert J. Lieberman
Assistant Inspector General
for Auditing

Enclosures

Organizations Visited or Contacted

Department of the Army

Office of the Deputy Chief of Staff for Logistics, Department of the Army, Washington, DC
Assistant Chief of Staff, Logistics, Eighth U.S. Army, Yongsan, Republic of Korea
Assistant Chief of Staff, Operations, Eighth U. S. Army, Yongsan, Republic of Korea
Staff Judge Advocate, Eighth U. S. Army, Yongsan, Republic of Korea
Inspector General, Eighth U. S. Army, Yongsan, Republic of Korea
Resource Management, Eighth U. S. Army, Yongsan, Republic of Korea
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House Subcommittee on National Security, Committee on Appropriations
House Committee on National Security
House Committee on Government Reform and Oversight
House Subcommittee on National Security, International Affairs, and Criminal Justice, Committee on Government Reform and Oversight

Audit Team Members

This report was prepared by the Readiness and Operational Support Directorate, Office of the Assistant Inspector General for Auditing, DoD.

Thomas F. Gimble
Harlan M. Geyer
Richard A. Brown
Suk Yo Webb
Mary Ann Hourclé
Celeste R. Broadstreet