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Acronyms

APC	Agency Program Coordinator
DDESS	Domestic Dependent Elementary and Secondary Schools DoDDS Department of Defense Dependents School
DoDEA	Department of Defense Education Activity
DSO	District Superintendent's Office



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

May 8, 2007

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
UNDER SECRETARY OF DEFENSE FOR PERSONNEL
AND READINESS
DIRECTOR, DEPARTMENT OF DEFENSE EDUCATION
ACTIVITY

SUBJECT: Report on the Government Purchase Card Controls at DoD Schools on
Okinawa (Report No. D2007-092)

We are providing this report for your information and use. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. James L. Kornides at (614) 751-1400, ext. 211 or Mr. John K. Issel at (614) 751-1400, ext. 212. See Appendix C for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in cursive script, reading "Paul J. Granetto", is positioned above the typed name.

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

Department of Defense Office of Inspector General

Report No. D-2007-092

May 8, 2007

(Project No. D2007-D000FJ-0038.000)

Government Purchase Card Controls at DoD Schools on Okinawa

Executive Summary

Who Should Read This Report and Why? DoD Education Activity purchase cardholders and approving officials should read this report because it discusses the administration and management controls for the Okinawa District government purchase card program.

Background. The DoD Office of Inspector General is required by Title 10, United States Code Section 2784 to perform periodic audits to identify: potentially fraudulent, improper, and abusive uses of purchase cards; any patterns of improper cardholder transactions; and categories of purchases that should be made by means other than a purchase card.

The Department of Defense Education Activity - Pacific Area purchase card program includes its headquarters office in Okinawa and its school districts in Okinawa, Japan, Korea, and Guam. For this report, we reviewed only the Okinawa District. Okinawa cardholders incurred \$1.4 million in charges against their purchase cards for the period of review, September 1, 2005 through August 30, 2006. A government purchase card can be used as a method of procurement or a method of payment.

Results. For the transactions we reviewed, we found that the Okinawa District effectively managed its government purchase card program. We examined 65 government purchase card transactions (valued at a total of \$183,016) and found no discrepancies. The school district generally conformed to applicable DoD and Education Activity regulations governing use of the government purchase card for the transactions we sampled.

Our review of the purchase card transactions did not identify any material management control weaknesses. See the Background section of the report for a discussion of the review of internal controls.

Management Comments. We provided a draft of this report on March 14, 2007. No written response was required, and none was received. Therefore, we are publishing this report in final form.

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Background

The DoD Office of Inspector General is required by Title 10, United States Code Section 2784 to perform periodic audits of the DoD Purchase Card Program to identify:

- (A) potentially fraudulent, improper, and abusive uses of purchase cards;
- (B) any patterns of improper cardholder transactions, such as purchases of prohibited items; and
- (C) categories of purchases that should be made by means other than a purchase card in order to better aggregate purchases and obtain lower prices.

Use of the Government Purchase Card. The government purchase card is the preferred method to purchase and to pay for micro-purchases, according to Federal Acquisition Regulation 13.2, “Actions At or Below the Micro-Purchase Threshold.” Use of the purchase card as a procurement and payment tool for micro-purchases is also defined in FAR 13.301, “Government-wide Commercial Purchase Card.” A “micro-purchase” is defined as an acquisition of supplies or services in which the aggregate amount does not exceed \$2,500, except for construction, where the limit is \$2,000. For purchases made outside the United States, the threshold is \$25,000. Additionally, the purchase card may be used as an ordering and payment mechanism for orders above the micro-purchase threshold. When used as an ordering and payment mechanism, contractors may bill against the card. When the order is delivered, the contractor directly bills the purchase card account instead of issuing an invoice to the agency.

DoD Education Activity. The DoD Education Activity (DoDEA) is a subordinate field activity of the Under Secretary of Defense for Personnel and Readiness. DoDEA operates two distinct school systems: DoD Dependents Schools (DoDDS) and DoD Domestic Dependent Elementary and Secondary Schools (DDESS). DoDEA operates schools throughout the world and provides education from preschool through grade 12 for eligible dependents of Armed Forces members and Federal government civilians.

DoDDS-Pacific. DoDEA has three administrative areas: DoDDS-Pacific, DoDDS-Europe, and DDESS. We are reviewing purchase card use in the Pacific Area, which includes three overseas school districts (Okinawa, Japan, and Korea) and a domestic school district (Guam). The Pacific Area headquarters is located at Torii Station, Okinawa, and the Okinawa District headquarters is on Kadena Air Base, Okinawa. The Okinawa District Superintendent’s Office has one primary cardholder, and each Okinawa school has one primary cardholder. The approving official for the Okinawa District is the district superintendent, and the approving official for each school is either the principal or an assistant principal.

Objectives

Our audit objective was to assess whether the use of government purchase cards at Defense Education Activity-Pacific was in compliance with applicable laws and regulations. We also reviewed management controls over use of the purchase card. This report addresses the Okinawa District portion of the audit. See Appendix A for a discussion of the scope and methodology and Appendix B for prior coverage related to the objectives.

Review of Internal Controls

Okinawa District internal controls over the use of its purchase cards were adequate. Our review of 65 purchase card transactions disclosed no material internal control weaknesses.

Controls Over the Use of the Government Purchase Card - Okinawa District

The transactions we reviewed showed that the Okinawa District effectively managed its government purchase card program. We examined 65 Okinawa District government purchase card transactions (valued at a total of \$183,016) and found no discrepancies. We concluded that the school district conformed to applicable DoD and DoDEA regulations governing use of the government purchase card for all of the transactions we sampled. Our review of the purchase card transactions did not identify any material management control weaknesses.

Cardholders and Approving Officials on Okinawa

The 65 transactions we reviewed included 15 transactions by the Okinawa District Superintendent's Office (DSO) cardholder and 50 transactions from 5 different district schools. The Okinawa District had six schools located on Kadena Air Base and six schools located on other military bases in Okinawa. Each school had a primary cardholder and a back-up cardholder. The approving official for each school was located at the school, and the approving official was either the principal or an assistant principal of that school. Our review included only the schools located on Kadena Air Base.

Audit Criteria

We conducted our audit in accordance with the criteria contained in the Government Accountability Office audit guide, "Auditing and Investigating the Internal Control of Government Purchase Card Programs," GAO-04-87G, November 2003. For the Okinawa District government purchase card program, we tested the key elements of the control environment outlined in the GAO guide for internal control testing. Also, for each of the 65 purchase card transactions we judgmentally selected for review, we determined whether the transaction was proper based on the six attributes outlined in the GAO guide.

Internal Controls

We reviewed the internal control environment for the Okinawa District. Specifically, we tested the following key elements:

Span of Control. The "Department of Defense Government Charge Card Guidebook For Establishing and Managing Purchase, Travel, and Fuel Card Programs," January 20, 2006, requires that not more than seven cardholders exist for each approving official. We found that the Okinawa District span of control was appropriate, with one approving official for each primary cardholder. We

also found that the cardholder's approving official worked in the same school. In each school, the cardholder was the supply technician, and the approving official was either the principal or an assistant principal. The DSO had one primary cardholder, and the approving official was the district superintendent. We concluded that the Okinawa District had an appropriate span of control.

Training. Properly trained individuals are necessary for a successful government purchase card program. According to the DoD Government Charge Card Guidebook, the Agency Program Coordinator (APC) is responsible for establishing, maintaining, and monitoring purchase card training. The DoDEA publication, "Government Purchase Card Training Guide," August 1, 2005, required three mandatory training courses for participants in its government purchase card program. The three courses are: the Defense Acquisition University online Government Purchase Card Tutorial; Section 508 training; and DoDEA-unique training for APCs.

The APC for the Okinawa District was located at the Pacific Area headquarters and performed coordination duties effectively. The APC ensured that annual training was provided to purchase card officials. We reviewed the cardholder and approving official training files at the Pacific Area headquarters and found that the APC maintained files for cardholders and approving officials. Our review of the training files showed that the Okinawa District cardholders and approving officials were current in their training, and we concluded that training requirements were effectively met and monitored.

Purchasing and Reviewing Authorities. The DoD Government Charge Card Guidebook considers support from highest management levels to be a strong management control. The approving official at the Okinawa District schools was either the principal or the assistant principal of the school. The approving official for the DSO was the superintendent. The superintendent and principals are the highest management officials within the Okinawa District. We concluded that high-level management appropriately supported the government purchase card program, because the approving officials in our sample were either the school principal or an assistant principal or the district superintendent.

DoDEA requires annual reviews of its government purchase card programs, as stated in its training guide. The Pacific Area APC, or another individual appointed by the Pacific Area Procurement Division chief, conducts these reviews. The records that we reviewed at the Pacific Area office for the six cardholders in our sample indicated that the APC or another individual had performed the required reviews.

Separation of duties. Maintaining the proper separation of duties is a mandatory management control. The DoD Government Charge Card Guidebook states that key duties such as making purchases, authorizing payments, certifying funding, and reviewing and auditing functions will be assigned to different individuals to minimize the risk of loss to the government. In the Okinawa District, our review found that generally the requestor, cardholder, and the approving official were different individuals, but we found exceptions to this control. For example, at one school, the cardholder was also the requestor for three transactions in our sample. The purchases were for laminating film,

construction paper, and drawing paper. However, since the school’s purchase cardholder was also the supply technician, these occurrences were not unexpected. We found that in all cases, the school’s principal or assistant principal approved the purchase and that the purchase was proper.

Purchase Card Transaction Results

The 65 purchase card transactions we reviewed at the Okinawa District were completed in accordance applicable guidance. The 65 transactions included 15 transactions by the DSO and 10 transactions at each of 5 different district schools. The transactions reviewed for the DSO and each of the five schools are displayed in the tables A through F:

Table A			
Okinawa District Superintendent’s Office			
(15 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
31	RNK International, Inc.	\$23,106.00	HVAC Parts
32	GovConnection, Inc.	20,888.85	Computer Parts
33	Shinsei, Inc.	11,319.46	Repair Gym Bleachers
34	Solar Traffic Controls	8,860.00	School Zone Flasher
35	Best Litter Receptacles, Inc.	7,256.40	Concrete Trash Receptacles
36	United Office Supply	3,505.19	Install Wall Partition
37	American Engineering Co.	2,841.83	Split Unit AC
38	Okinawa Marriott Resort	2,779.68	Conference Room Rental
39	Shinsei, Inc.	2,698.47	Install Double Doors
40	Seiw Construction Co., Ltd.	2,697.44	Repair Rooftop Unit
41	Ryuku Denki K.K	2,392.59	Install Computer Circuits
42	Ueki Paint Co., Ltd.	1,458.06	Paint (Product)
43	Prometric Japan	949.20	Adobe Exams
44	Pelican Hardware & Supply	789.34	Ladder & Outrigger
45	Kurashiki Kankyo	260.48	Dumpster Pick-up

Table B Bob Hope Primary School (10 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
1	Scholastic, Inc.	\$ 5,113.96	School Books
2	Gopher Sport	4,212.55	Gym Equipment
3	Gaylord Bros Library	1,699.97	Misc. Supplies
4	USI, Inc.	1,614.00	Laminating Film
5	Discount School Supply	834.06	Construction Paper
6	Blick Art Materials	1,156.80	Art Supplies
7	Lakeshore Learning Materials	1,111.81	Drawing Paper
8	Kadena Base Exchange	797.20	Digital Camera
9	Kadena Base Exchange	746.86	Digital Camera & iPod
10	Camp Foster Post Exchange	355.50	Digital Camera

Table C Kadena High School (10 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
11	Nosworthy Telecommunications	\$ 2,348.39	Wireless Headsets
12	Musicians Friend	1,451.15	Drum Set
13	Tiger Direct	1,444.88	HP PDA
14	J. W. Pepper	1,420.10	Sheet Music
15	Sax Arts and Crafts	1,239.80	Art & Craft Supplies
16	MacGill	1,180.00	School Nurse Supplies
17	InkJets.com	1,009.20	Ink Jet Cartridges
18	Pinnacle Systems	516.90	Video Camera
19	Amazon.com	156.06	Mini DV Tapes
20	Homusent Asakumoto	74.69	Paint (Product)

Table D Stearley Heights Elementary School (10 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
21	Mackin Library Media	\$ 4,271.82	Library Books
22	Mackin Library Media	4,051.58	Library Books
23	Gopher Sport	3,440.82	P. E. Materials
24	Barco Products	2,848.00	Speed Bumps
25	Jensen Audiovisual	2,381.00	Wireless Audio Equipment
26	B&K Trading	2,324.15	DVR Upgrade
27	DJ Mart, Inc.	1,752.30	Microphone System
28	Sundance Publishing	820.19	Math Adventure Set
29	Kyocera Mita Japan	600.13	Printer Toner
30	Meritline.com	596.44	Printer Paper & Cartridges

Table E			
Kadena Elementary School			
(10 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
81	Quill Corporation	\$ 5,386.10	Copier Paper
82	McGraw-Hill Co.	2,525.69	Math Books
83	School Specialty, Inc.	2,183.13	School Supplies
84	Interstate Music	1,835.39	Music Class Supplies
85	Ballard & Tighe, Publishers	1,069.20	English Test Sets
86	Kadena Base Exchange	564.30	Digital Camera
87	Best Buy Gov, LLC	353.00	Notebook AC Adapters
88	Inkpool, Inc.	303.41	Ink Cartridges & Paper
89	Super Duper Publications	293.17	Classroom Supplies
90	Calloway House, Inc.	235.95	Classroom Supplies

Table F			
Kadena Middle School			
(10 Transactions)			
Sample No.	Merchant/Vendor	Value of Transaction	Item Purchased
91	Woodwind & Brasswind	\$ 7,926.95	Musical Instruments
92	SchoolMart	7,486.95	Classroom Calculators
93	Musicians Friend	3,181.93	Wireless Headsets
94	United Office Supply	2,218.34	Ink
95	Pitsco, Inc.	1,540.39	Wooden Airplane Kits
96	Sportime	1,272.77	P.E. Pedometers
97	Tapeandmedia.com	596.80	Ink Cartridges & Paper
98	Kadena Commissary	296.77	Groceries
99	Barnes & Noble	213.12	Dictionaries
100	Kadena Base Exchange	159.30	Digital Camera

For each of these transactions, we verified whether it satisfied the six attributes of a valid purchase card transaction as described in the GAO audit guide:

Determination of a legitimate government purchase. We determined whether each transaction was a legitimate government purchase by reviewing either DoDEA Form 8052, “Request for Approval Prior to Government Purchase Card Purchase” or DoDDS Pacific “GPC Pre-Approval Purchase Form.” Okinawa District cardholders were required to obtain prior approval from the approving official before making a credit card purchase. In each case, we determined that the purchase was appropriately approved by either the superintendent for DSO transactions, or the principal or assistant principal. When we did question the validity of a purchase, district officials were able to justify the purchase. For example, we questioned the purchase of three digital cameras for the Bob Hope Primary School. Evidence showed that the purchase was approved by the school’s principal. The principal explained that he required each of the school teachers to maintain a web site where pictures of school activities and students

were posted so that military parents could view student activities no matter where the parent is deployed.

Screening for required vendors. We determined that, when required, vendor screening was performed and documented based on the type and value of the purchase card transaction. To illustrate, DoDEA Form 8052 includes a section for the cardholder to check if they reviewed required sources in accordance with FAR 8.002 “Priorities for use of Government supply sources.”

Independent receipt and acceptance. Generally, we found that district cardholders adhered to the requirement for obtaining an independent receipt and documenting acceptance, but we found exceptions to this control. As mentioned earlier in the report, we found that the cardholder was also the requestor for three transactions in our sample. The purchases were for laminating film, construction paper, and drawing paper. However, since the school’s purchase cardholder was also the supply technician, these occurrences were not unexpected. We determined that the transactions were proper and appropriately approved.

Physical control and accountability over pilferable and other vulnerable property. At each school, we tested and verified the existence of at least one item that we considered pilferable property, including digital cameras and musical instruments. The Okinawa District tracked its minor property through each school’s library. Pilferable property was issued to teachers through the school’s library cataloguing system. We were able to physically verify the pilferable property at each school except in one instance, when a camera was not available for inspection. However, we found that it was on the school’s accountable record and receipted out to a teacher.

Cardholder reconciliation. Cardholders are required to reconcile and approve their monthly statements. U.S. Bank provides monthly statements to cardholders and approving officials. Our audit disclosed that all monthly statements reviewed were appropriately reconciled and approved.

Approving official review. Approving officials are required to pre-approve purchase card transactions. Approving officials are also required to review and sign the monthly statements. We did not find any exceptions to this requirement for the monthly statements that we reviewed.

Conclusion

Okinawa District internal controls over the use of its purchase cards were adequate. Our review of 65 purchase card transactions disclosed no material internal control weaknesses.

Appendix A. Scope and Methodology

The audit assessed whether DoDEA-Pacific use of the government purchase card is in compliance with applicable laws and regulations. We also reviewed management controls over use of the purchase card.

We judgmentally selected 65 purchase card transactions from the Okinawa District. The transactions we selected covered the period September 1, 2005 through August 30, 2006. During this period, the Okinawa District had a total of 1,980 purchase card transactions, valued at \$1.4 million. The 65 transactions included 15 transactions from the Okinawa District Superintendent's Office and 10 transactions each from 5 different Okinawa schools. We limited our review to schools located on Kadena Air Base because of time limitations and distances between Kadena Air Base and schools located on other military bases in Okinawa.

To perform this audit, we examined documents at the Okinawa District Superintendent's Office on Kadena Air Base. The documents examined included purchase card requests, vendor invoices or receipts, purchase card logs, receiving reports, U.S. Bank purchase card monthly statements, training documents, library catalogue printouts, and other documents as needed for each of our sample items. Additionally, we visited each of the five schools in our sample to verify the existence of property purchased and interviewed cardholders and approving officials as needed.

We performed this audit from October 2006 through March 2007 in accordance with generally accepted government auditing standards. Because we used judgmental sampling techniques to select the transactions for our review, we have not made statistical projections.

Use of Computer-Processed Data. We neither evaluated the general and application controls of the U.S. Bank system that processes purchase card transactions and cardholder and approving official data nor did we evaluate the general and application controls of Defense Manpower Data Center. The Defense Manpower Data Center obtains purchase card information from U.S. Bank and provides it to the DoDIG Data Mining Division. The DoDIG Data Mining Division then provided the data to us. We determined data reliability by comparing the data provided to us to source documents. Source documents included vendor invoices and monthly statements from U.S. Bank. Not evaluating the controls did not affect the results of the audit.

Use of Technical Assistance. The DoDIG Data Mining Division assisted with the audit. The DoDIG Data Mining Division provided us with the DoDEA-Pacific purchase card transactions and lists of cardholders and approving officials. The DoDIG Data Mining Division also identified potentially questionable transactions that we considered in developing our sample.

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

Appendix B. Prior Coverage

During the last 5 years, the Government Accountability Office (GAO) and the DoD Inspector General (DoD IG) have issued reports discussing DoD government purchase card programs. Unrestricted GAO reports can be accessed at <http://www.gao.gov> and unrestricted DoD IG reports can be accessed at <http://www.dodig.mil/audit/reports>.

GAO

Report No. GAO-04-430, “Contract Management: Agencies Can Achieve Significant Savings on Purchase Card Buys,” March 2004

Report No. GAO-04-156 “Purchase Cards: Steps Taken to Improve DOD Program Management, but Actions Needed to Address Misuse,” December 2003

Report No. GAO-03-292, “Purchase Cards: Control Weaknesses Leave the Air Force Vulnerable to Fraud, Waste, and Abuse,” December 2002

Report No. GAO-02-1041, “Purchase Cards: Navy is Vulnerable to Fraud and Abuse but is Taking Action to Resolve Control Weaknesses,” September 2002

Report No. GAO-02-732, “Purchase Cards: Control Weaknesses Leave Army Vulnerable to Fraud, Waste, and Abuse,” June 2002

Report No. GAO-02-506T, “Purchase Cards: Continued Control Weaknesses Leave Two Navy Units Vulnerable to Fraud and Abuse,” March 2002

DoD Inspector General

Report No. D-2007-043, “Controls Over the Army, Navy, and Air Force Purchase Card Programs,” January 10, 2007

Report No. D-2006-124, “Management of the Purchase Card Program at the North American Aerospace Defense Command and United States Northern Command,” September 28, 2006

Report No. D-2006-099, “Purchase Card Program Controls at Selected Army Locations,” July 21, 2006.

Report No. D-2005-006, “Overseas Purchase Card Transactions by DoD Dependents Schools-Europe,” October 20, 2004

Report No. D-2004-104, “Purchase Card Use and Contracting Action at the U.S. Army Corps of Engineers, Louisville District,” July 27, 2004

Report No. D-2004-096, "Controls Over Purchase Cards at Naval Medical Center San Diego," June 29, 2004

Report No. D-2004-076-T, "How to Save the Taxpayers Money Through Prudent Use of the Purchase Card," April 28, 2004

Report No. D-2004-016, "Purchase Card Use at the Space and Naval Warfare Systems Command, Information Technology Center, New Orleans, Louisiana," November 14, 2003

Report No. D-2004-002, "Selected Purchase Card Transactions at Washington Headquarters Services and Civilian Personnel Management Service," October 16, 2003

Report No. D-2003-109, "Summary Report on the Joint Review of Selected DoD Purchase Card Transactions, June 27, 2003

Report No. D-002-075, "Controls Over the DoD Purchase Card Program," March 29, 2002

Appendix C. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition, Technology, and Logistics
Director, Purchase Card Joint Program Management Office
Under Secretary of Defense (Comptroller)/Chief Financial Officer
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Deputy Comptroller (Program/Budget)
Under Secretary of Defense for Personnel and Readiness
Director, DoD Education Activity
Director, Department of Defense Dependents School – Pacific
District Superintendent, Okinawa District

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House Committee on Appropriations
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House Committee on Armed Services
House Committee on Oversight and Government Reform
House Subcommittee on Government Management, Organization, and Procurement
House Subcommittee on National Security and Foreign Affairs

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