

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

**PROCUREMENT ACTIVITIES AND THE USE OF
RESEARCH, DEVELOPMENT, TEST, AND EVALUATION
FUNDS BY THE U.S. SPECIAL OPERATIONS COMMAND**

Report No. 95-145

March 13, 1995

Department of Defense

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Acronyms

CAAS	Contracted Advisory and Assistance Services
O&M	Operation and Maintenance
R&D	Research and Development
RDT&E	Research, Development, Test, and Evaluation



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March 13, 1995

**MEMORANDUM FOR COMMANDER IN CHIEF, U.S. SPECIAL OPERATIONS
COMMAND**

SUBJECT: Audit Report on Procurement Activities and the Use of Research,
Development, Test, and Evaluation Funds by the U.S. Special Operations
Command (Report No. 95-145)

We are providing this report for review and comment. The audit reviewed the issues raised in an Inspector General, DoD, inspection of the U.S. Special Operations Command.

DoD Directive 7650.3 requires that all recommendations be resolved promptly. As a result of further IG, DoD, review, we revised draft Recommendations A.1. and A.2. to comply with revised DoD budget guidance. The U. S. Special Operations Command did not comment on a draft of this report. Therefore, we request comments to the final report by May 13, 1995. Recommendations are subject to resolution in accordance with DoD Directive 7650.3 if management nonconcurs or does not comment.

We appreciate the courtesies extended to the audit staff. If you have any questions on this audit, please contact Mr. Joseph P. Doyle, Audit Program Director, at (703) 604-9348 (DSN 664-9348) or Ms. Carolyn R. Milbourne, Audit Project Manager, at (703) 604-9343 (DSN 664-9343). Appendix G lists the distribution of this report. The audit team members are listed inside the back cover.

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Office of the Inspector General, DoD

Report No. 95-145

(Project No. 4CK-8001)

March 13, 1995

PROCUREMENT ACTIVITIES AND THE USE OF RESEARCH, DEVELOPMENT, TEST, AND EVALUATION FUNDS BY THE U.S. SPECIAL OPERATIONS COMMAND

EXECUTIVE SUMMARY

Introduction. The audit was performed to follow up on issues raised in an Inspector General, DoD, inspection of the U.S. Special Operations Command (the Command). The report discusses the use of Research, Development, Test, and Evaluation funds; the adequacy of procurement oversight; and the contracting out of inherently governmental functions by the Command. The Command plans for and conducts special operations, psychological operations, and civil affairs missions. Since October 1991, the Command has used five main contracts, valued at a total of about \$151 million, to obtain contracted advisory and assistance services (Appendix A).

Objectives. The audit objectives were to determine whether the Command used Research, Development, Test, and Evaluation funds appropriately; had adequate procurement oversight; and contracted out inherently governmental functions. We also evaluated the effectiveness of internal controls as they applied to the audit objectives.

Audit Results. The Command did not always use Research, Development, Test, and Evaluation funds appropriately. The Command inappropriately used \$7.4 million in Research, Development, Test, and Evaluation funds for operation and maintenance purposes. As a result, the Command violated United States Code, title 31, section 1301(a), which requires that funds only be expended for the purpose for which they were appropriated (Finding A).

Procurement oversight was generally adequate and contractors were not performing inherently governmental functions.

Over the past few years, the DoD has significantly improved the accuracy of reports to the Congress on overall DoD expenditures for contracted advisory and assistance services. However, the Command did not report to DoD at least \$18 million in contracted advisory and assistance services expenditures for FYs 1992 through 1994. As a result, DoD and congressional controls on expenditures for contracted advisory and assistance services were not effectively applied to the Command (Finding B).

Internal Controls. There were material internal control weaknesses in the Command's use of Research, Development, Test, and Evaluation funds and identification and reporting of contracted advisory and assistance services. See Part I for the internal controls reviewed and Part II for details of the internal control weaknesses identified.

Potential Benefits of Audit. Internal controls and compliance with laws and regulations will be strengthened if the audit recommendations are implemented. See Appendix E for the details on the potential benefits resulting from the audit.

Summary of Recommendations. We recommend that the Command make appropriate accounting adjustments; discontinue using Research, Development, Test, and Evaluation funds for operation and maintenance tasks; and investigate potential Antideficiency Act violations. We also recommend that the Command provide adequate training on identifying and reporting contracted advisory and assistance services and accurately report contracted advisory and assistance services.

As a result of further IG, DoD, review, we revised the final report to comply with revised DoD budget guidance dated May 1994. We made changes to eliminate references to improper use of Research, Development, Test, and Evaluation funds for programs in the concept exploration and definition and concept studies approval phases. Therefore, we made changes to two recommendations that included elimination of \$1 million associated with those program phases and elimination of references to those program phases.

Management Comments. The U. S. Special Operations Command did not comment on a draft of this report. We request written comments by May 13, 1995.

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This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.

Part I - Introduction

Introduction

Background

The U.S. Special Operations Command (the Command), which was activated in April 1987, plans for and conducts special operations. Special operations are conducted to achieve military, political, economic, or psychological objectives by unconventional military means in hostile, denied, or politically sensitive areas. Special operations forces consist of active, Reserve, and National Guard forces from the Army, the Navy, and the Air Force who are specially organized, trained, and equipped for special operations.

The Command is responsible for researching, developing, and acquiring special operations-peculiar equipment, supplies, and services. To fulfill that responsibility, the Command established the Special Operations Research, Development, and Acquisition Center (the Center). In May 1988, the Command was given the authority to delegate procurement functions and establish a contracting office. To fulfill those responsibilities, the Command established the Directorate of Procurement. The Directorate of Procurement is responsible for soliciting, negotiating, and awarding contracts and performing contract administration for special operations forces procurements.

To support the Center and other Command directorates, the Command used five main indefinite-delivery/indefinite-quantity contracts to provide contracted advisory and assistance services (CAAS). The five contracts were used to acquire program management, program monitoring, automation support, and analytic support for the Command.

Objectives

The audit objectives were to determine whether the Command used Research, Development, Test, and Evaluation (RDT&E) funds appropriately; had adequate procurement oversight; and contracted out inherently governmental functions. We also evaluated the effectiveness of internal controls and management's implementation of the DoD Internal Management Control Program as they applied to the audit objectives.

Scope and Methodology

Work Performed. We reviewed the five main contracts used by the Command to provide CAAS. On the five contracts reviewed, the Command issued 64 delivery orders between October 1991 and February 1994. The 64 delivery orders resulted in expenditures of \$25.9 million (Appendix A). Of the 64 delivery orders, we judgmentally selected 26 delivery orders with expenditures totaling \$9.1 million. We reviewed all 23 RDT&E-funded

delivery orders, with expenditures totaling \$8.4 million, and 3 Operation and Maintenance-funded delivery orders, with expenditures totaling \$0.7 million. We reviewed budget guidance and interviewed Under Secretary of Defense (Comptroller) personnel to determine whether RDT&E funds were properly used.

We reviewed 12 of the 26 delivery orders for procurement oversight. The 12 delivery orders were reviewed because the contracted services were closely related to inherently governmental functions, and, therefore, required additional management oversight. We discussed procurement oversight with personnel from the Directorate of Procurement and other Command directorates that had placed the delivery orders to determine whether the contractors' performance was adequately monitored.

We also reviewed the five contracts to determine the amounts reported as CAAS. We compared the expenditures on the contracts with the amounts in the February 22, 1994, budget exhibit to the Under Secretary of Defense (Comptroller). We interviewed Command comptroller personnel to determine how CAAS expenditures were reported.

Audit Standards and Locations. This economy and efficiency audit was made from November 1993 through August 1994 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of internal controls that were considered necessary. We did not rely on computer-processed data or statistical sampling procedures in the performance of our audit. The majority of our work was conducted at the Command headquarters, MacDill Air Force Base, Florida. See Appendix F for additional organizations visited or contacted during the audit.

Internal Controls

Internal Controls Reviewed. The audit evaluated internal controls over the use of RDT&E funds and identifying and reporting CAAS. Specifically, we compared existing DoD guidance concerning the use of RDT&E funds with Command use. We also compared DoD guidance on identifying and reporting CAAS with the Command procedures used to develop and document the Command CAAS budget exhibit. Significant discrepancies were noted between the DoD guidance and the Command's procedures on RDT&E fund use and CAAS identification and reporting.

Adequacy of Internal Controls. The audit identified material internal control weaknesses as defined by DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987. Our review showed that RDT&E funds were not used for the purposes for which the RDT&E funds were appropriated, and CAAS were not properly identified and accurately reported.

Introduction

Adequacy of Management's Review of Internal Controls. The Command Internal Management Control Program did not identify problems with the use of RDT&E funds because the Command guidelines for using those funds were not consistent with DoD guidance. The Command Internal Management Control Program failed to prevent or detect the internal control weaknesses on CAAS because the Command did not include CAAS identification and reporting in the assessable unit for procurement.

Recommendations A.2., B.1., B.2., and B.3. in this report, if implemented, will assist in correcting the weaknesses. Compliance and internal control benefits can be realized through the appropriate use of Research, Development, Test, and Evaluation funds and the accurate reporting of contracted advisory and assistance services; however, we could not quantify the amount. See Appendix E for the details on the potential benefits resulting from the audit. A copy of the report will be provided to the senior official responsible for internal controls at the Command.

Prior Audits and Other Reviews

Six prior audit reports and one inspection report that relate to the audit have been issued since February 1991. The General Accounting Office issued a report concerning contractors performing inherently governmental functions. The Inspector General, DoD, issued four audit reports and one inspection report concerning contracted services and inherently governmental functions. The Command Internal Review Branch issued one report that identified three violations of United States Code, title 31, section 1301(a), "Appropriation Application," in which procurement funds were used for RDT&E and Operation and Maintenance (O&M) purposes. See Appendix B for details on prior audits and other reviews.

Other Matters of Interest

The review found no major problems with procurement oversight and contracting out inherently governmental functions. We identified minor problems with procurement oversight, including monitoring contractor compliance with contract requirements and keeping the contracting officer informed of problems and progress. The Command took action to correct the minor problems identified. In December 1993, the Directorate of Procurement began holding bimonthly meetings with the contracting officers, the contracting officers' representatives, and contractors on the status of all open delivery orders and any problems on the delivery orders. We identified certain delivery orders that included functions that were potentially inherently governmental. However, further review showed that Command personnel were reviewing the contractors' work and were making the decisions on program direction, policies, and final budgets.

Part II - Findings and Recommendations

Finding A. Use of Research, Development, Test, and Evaluation Funds

The U. S. Special Operations Command inappropriately used Research, Development, Test, and Evaluation funds for Operation and Maintenance tasks on contracts for headquarters management support. That inappropriate use of funds occurred because the Command misinterpreted DoD budget guidance on the use of Research, Development, Test, and Evaluation funds and also did not consistently apply its own internal guidance. As a result, the Command violated United States Code, title 31, section 1301(a), when it used approximately \$7.4 million in Research, Development, Test, and Evaluation funds to pay for Operation and Maintenance tasks on contracts for headquarters management support.

Background

United States Code, title 31, section 1301(a), states that appropriations shall be used only for the purposes for which the appropriations were made except as otherwise provided by law. Appropriations are funds set aside by formal action for a specific use. Funds are used according to criteria detailed in DoD 7000.14-R, "Department of Defense Financial Management Regulation," June 1993. The criteria on fund use had not changed from DoD 7110-1-M, "Department of Defense Budget Guidance Manual," May 1990, which preceded DoD 7000.14-R.

DoD 7000.14-R defines research and development (R&D). The guidance defines research as systematic study directed toward fuller scientific knowledge or understanding of the subject studied. The guidance defines development as systematic use of the knowledge and understanding gained from research for the production of useful materials, devices, systems, or methods. The guidance further states that expenses of R&D management and administrative organizations at major systems commands, headquarters organizations, and administrative organizations at DoD Component departmental headquarters level will be financed in O&M appropriations.

Use of RDT&E Funds for O&M Tasks

The Command inappropriately used \$7.4 million of RDT&E funds for O&M tasks on contracts for headquarters management support. In FY 1991, the Command discontinued the use of headquarters O&M funds for management and support functions and began using RDT&E funds. The Command began

Finding A. Use of Research, Development, Test, and Evaluation Funds

using RDT&E funds to free up some headquarters O&M funds for other functions such as civilian pay and benefits. See Appendix C for a chronology of significant events on the Command use of RDT&E funds since FY 1991.

The Command used \$7.4 million of RDT&E funds for O&M tasks such as designing charts for milestone decisions, developing budget guidance, and providing training and automation support. Table 1 lists contracts reviewed on which RDT&E funds were improperly used, the services performed, and the amount of RDT&E funds improperly used.

Table 1. RDT&E Funds Improperly Used		
Contractor	Services Performed	RDT&E Funds
A. & L. Shatto, Incorporated	Program Monitoring	\$ 40,000
Automation Research Systems, Limited	Automation Support	290,047
Booz, Allen, & Hamilton, Incorporated	Program Management	5,177,353
The Analytic Sciences Corporation	Program Management	<u>1,931,714</u>
Total		\$7,439,114

The Command comptroller justified the use of RDT&E funds in a January 30, 1991, memorandum, which stated that staff-level support elements, which exist primarily for "program management support" purposes, were clearly authorized to use RDT&E funds to accomplish their mission. Program management support included establishing initial policies, procedures, files, and data bases for all of the Command programs.

The justification that the Command used to discontinue the use of headquarters O&M funds for management and support functions was not consistent with DoD budget guidance. According to DoD 7000.14-R, headquarters support is properly funded with O&M funds. The contracts were set up for headquarters support, not program support purposes; therefore, the contracts should have used O&M funds (Appendix D). The Command should not have discontinued the use of headquarters O&M funds for headquarters management and support functions.

Finding A. Use of Research, Development, Test, and Evaluation Funds

Compliance with DoD Budget Guidance

Funding of Headquarters R&D Management. The Command incorrectly interpreted the DoD budget guidance on funding of headquarters R&D management. DoD 7000.14-R states that headquarters R&D management should be O&M funded. However, the Command funded contracts for headquarters R&D management with RDT&E funds because its interpretation was that RDT&E funds could be used if the work performed could be associated with an R&D program. However, the five contracts reviewed were to support the headquarters and not to support R&D programs. The 5 contracts reviewed and 19 delivery orders issued against 4 of the contracts met the criteria for O&M funding defined in DoD 7000.14-R.

The statements of work for the five contracts reviewed clearly indicate that the contracts are for headquarters R&D management and administrative support and analyses. For example, the Booz, Allen, & Hamilton, Incorporated, contract required the contractor to provide support for the Command headquarters, including the Center. The headquarters support included program management support, acquisition support, financial management, program documentation, operations analysis, engineering analysis, and similar functions. The other four contracts reviewed contained similar headquarters support requirements, including developing budget software, performing cost-effectiveness studies, monitoring programs, and developing reports and analyses to be used in management decisions.

RDT&E Appropriations. The Command incorrectly interpreted the DoD budget guidance on the use of RDT&E funds. Before November 1992, the Command believed that the Center was an R&D activity and could be funded with RDT&E funds. DoD 7000.14-R allows an R&D activity engaged in the conduct of R&D programs to be financed with RDT&E funds. The Under Secretary of Defense (Comptroller) determined in Program Budget Decision No. 191, November 1992, that headquarters program management costs are appropriately funded from the Command O&M appropriations.

In the November 1992 Program Budget Decision, the Under Secretary of Defense (Comptroller) reiterated the DoD budget guidance by stating that the Center was a headquarters program management office that should be financed with O&M funds.

The Command continued to use RDT&E funds to operate the Center because the Command felt that certain tasks met the criteria for RDT&E funding. According to DoD budget guidance, R&D is a study directed toward fuller scientific knowledge and the use of that knowledge for the production of useful products. The Center was not performing R&D work. For example, delivery order 15 on the Booz, Allen, & Hamilton, Incorporated, contract was to provide O&M-type support services for various programs for the Center. The delivery order was not for R&D-type work performed in support of a particular program. Support services do not meet the criteria for RDT&E funding if the work being performed is not R&D-type work performed in support of an R&D program.

Compliance with Command Comptroller Guidance

The Command used Command Comptroller guidance as a basis for continuing to use RDT&E funds for O&M tasks after the November 1992 Program Budget Decision was issued; however, the Command did not follow the Command comptroller guidance on the use of RDT&E funds. The Command comptroller stated that RDT&E funds should be used when the delivery order could be associated with a single R&D program. The Command used RDT&E funds for delivery orders that covered more than one program.

The Command did not comply with its own guidance when it used RDT&E funds for tasks that benefited more than one program. The Command comptroller stated that, the more nearly a contract, modification, or delivery order focused on one program, the more likely the cost should be charged to RDT&E funds. Table 2 shows examples where RDT&E funds were used for tasks not applicable to a specific program.

Table 2. Tasks Not Applicable to a Specific Program		
<u>Contractor</u>	<u>Modification or Delivery Order</u>	<u>Task Not Applicable to a Specific Program</u>
Automation Research Systems, Limited	28	Budget and execution management information system prototype for the Command.
Booz, Allen, & Hamilton, Incorporated	5	Establishment of an electronic library for the Center. Automation support. Budget guidance development for the Center.
	30	Management support for intelligence programs.

Our review of the Automation Research Systems, Limited, and Booz, Allen, & Hamilton, Incorporated, contracts showed that tasks described were not assigned to a specific program. For example, modification 28 of the Automation Research Systems, Limited, contract was to create prototype software that extracts data from numerous database systems for milestone decisions on various programs. The Command should have spent O&M funds when the Center or the Command benefited instead of when a single program benefited.

Finding A. Use of Research, Development, Test, and Evaluation Funds

Use of Funds for Intended Purposes

United States Code, title 31, section 1301(a), requires that funds only be expended for the purposes for which they were appropriated. The Command expended RDT&E funds for management functions that should be O&M funded, in accordance with DoD 7000.14-R. The Command violated United States Code, title 31, section 1301(a), and potentially violated the Antideficiency Act by spending \$7.4 million in RDT&E funds for tasks more appropriately funded with O&M funds. Table 3 indicates the amount of RDT&E funds improperly used from October 1, 1991, through February 2, 1994, on four of the five contracts reviewed.

Table 3. RDT&E Funds Improperly Used by Fiscal Year

<u>FY</u>	<u>Funds Improperly Expended</u>
1992	\$ 995,446
1993	3,622,447
1994*	<u>2,821,221</u>
Total	\$7,439,114

*Through February 2, 1994.

Recommendations and Management Comments

Revised Finding and Two Recommendations. As a result of further IG, DoD, review, we revised draft report Recommendations A.1. and A.2. to the Commander in Chief, U. S. Special Operations Command, to comply with revised DoD budget guidance dated May 1994. The draft finding was changed to eliminate references to improper use of Research, Development, Test, and Evaluation funds for programs in the concept exploration and definition and concept studies approval phases. The changes included elimination of \$1 million from Recommendation A.1. associated with these program phases and references to these program phases in Recommendation A.2.

Finding A. Use of Research, Development, Test, and Evaluation Funds

We recommend that the Commander in Chief, U. S. Special Operations Command:

- 1. Make accounting adjustments to deobligate \$7,439,114 of Research, Development, Test, and Evaluation funds and obligate \$7,439,114 of Operation and Maintenance funds (\$995,446 in FY 1992, \$3,622,447 in FY 1993, and \$2,821,221 in FY 1994).**
- 2. Discontinue using Research, Development, Test, and Evaluation funds for Operation and Maintenance program management support of research and development programs.**
- 3. Follow DoD procedures to investigate and report any Antideficiency Act violations, and initiate appropriate action against the responsible officials, if accounting adjustments result in an over-obligation in the appropriation accounts.**

Management Comments. The U. S. Special Operations Command did not comment on a draft of this report. Therefore, we request written comments to the final report.

Finding B. Reporting of Contracted Advisory and Assistance Services to DoD

The Command did not report at least \$18 million in contracted advisory and assistance services expenditures to DoD for FYs 1992 through 1994. That inaccurate reporting occurred because the Command did not provide adequate training to the personnel responsible for reporting contracted advisory and assistance services. As a result, DoD and congressional controls on the amount of funds to be expended for contracted advisory and assistance services were not effectively applied to the Command.

Background

United States Code, title 10, section 2212, "Contracted Advisory and Assistance Services: Accounting Procedures," and United States Code, title 31, section 1114, "Budget Information on Consulting Services," require CAAS to be reported in a budget exhibit to Congress as part of the DoD annual budget justification. The CAAS reporting requirement enables the Under Secretary of Defense (Comptroller) and Congress to make informed decisions on the amount of funds to be expended for CAAS.

DoD Directive 4205.2, "Acquiring and Managing Contracted Advisory and Assistance Services (CAAS)," February 10, 1992, states that the DoD Component has responsibility for reporting the amount of CAAS expenditures and obligations. The DoD Component compiles information on CAAS and submits consolidated "Schedule of Consulting Services" budget exhibits to the Under Secretary of Defense (Comptroller). The Under Secretary of Defense (Comptroller) compiles and submits the annual budget exhibit to Congress. DoD Directive 4205.2 also states that DoD Components should ensure that training is provided for the identification and management of CAAS. DoD 7000.14-R contains specific instructions for completing the annual CAAS budget.

Accuracy of CAAS Reporting

The Command did not report at least \$18 million in CAAS expenditures to DoD on the five contracts reviewed during our audit. The Command had not identified and accurately reported CAAS expenditures in the FY 1994 Command budget exhibit that was submitted to the Under Secretary of Defense (Comptroller) on February 22, 1994. The Command submitted the FY 1994 budget exhibit 17 months after its due date of September 15, 1992. The FY 1994 budget exhibit covered FYs 1992 through 1994. The Command did

Finding B. Oversight of Contract Administration

not identify two contracts with total expenditures of \$6,554,403 as CAAS. The Command understated the amounts reported for CAAS expenditures on three contracts by a total of at least \$11,415,451.

Identification of Contracts with CAAS Expenditures. The Command did not properly identify or report expenditures on two contracts as CAAS in the FY 1994 budget exhibit. The two contracts are F08602-89-C-C011, with Automation Research Systems, Limited, and F08602-89-D-C001, with Analytic Services, Incorporated. The two contracts that were not identified as CAAS met the definition of CAAS in DoD Directive 4205.2. According to DoD Directive 4205.2, CAAS are services acquired to support organization policy development and decision making. CAAS include databases created in support of studies, analyses, or evaluations. CAAS also include management and professional support services that are closely related to the mission of the using organization, and include data collection and support for budgeting and accounting decisions. The contract with Automation Research Systems, Limited, was to develop analysis tools for Command planning, programming, and budgeting decisions. The contract with Analytic Services, Incorporated, was to provide analytic services and database support to the Command for input to the DoD budget process and to provide mission analysis information through the use of a database developed by the contractor.

Command comptroller personnel believed that the two contracts did not meet the criteria under CAAS definitions and, therefore, did not include the two contracts in the budget exhibit to the Under Secretary of Defense (Comptroller). Expenditures of \$6,264,356 and \$290,047, respectively, were not reported for the Automated Research Systems, Limited, and Analytic Services, Incorporated, contracts. Therefore, the Command budget exhibit was understated by \$6,554,403, because the expenditures on the two contracts should have been reported as CAAS.

Accuracy of CAAS Expenditures Reported in the FY 1994 Budget Exhibit. The Command inaccurately reported the amount of the CAAS expenditures for three contracts in the FY 1994 budget exhibit. The three contracts are:

- o F33657-90-D-0050, with the Analytic Sciences Corporation;
- o MDA911-93-D-0002, with A. & L. Shatto, Incorporated; and
- o MDA911-93-D-0001 with Booz, Allen, & Hamilton, Incorporated.

The Command supported the budget exhibit with unreliable and inaccurate information about the three contracts. Command comptroller personnel provided us four different listings of contractors with expenditures reported as CAAS in the budget exhibit. Each of the listings included different contracts for the same period. Initially, the Command identified to us only one of the contracts that we reviewed as having CAAS expenditures. Ultimately, the Command indicated that three of the five contracts that we reviewed were included in the budget exhibit.

Finding B. Oversight of Contract Administration

For the three contracts, expenditures were reported in the budget exhibit at \$7,937,000; however, actual expenditures were \$19,352,451. Because the budget exhibit for FY 1994 was submitted on February 22, 1994, the Command should have reported at least the actual CAAS expenditures from October 1, 1991, through February 2, 1994. Our review determined that the Command understated its budget exhibit by at least \$11,415,451 for the three contracts for FYs 1992 through 1994.

We also question the accuracy of the amounts that the Command reported in the Command FY 1995 budget exhibit because the FY 1995 budget exhibit was submitted on the same date as the FY 1994 budget exhibit and the Command reported the same amounts in both budget exhibits. The Command submitted the FY 1995 budget exhibit on February 22, 1994, 5 months after the budget exhibit due date of September 15, 1993. The Command also submitted FYs 1993 and 1994 budgeted amounts from its FY 1994 budget exhibit as actuals in its FY 1995 budget exhibit.

Adequacy of CAAS Training

Command personnel did not receive adequate training in CAAS reporting. Command personnel lacked a clear understanding of CAAS guidance on identifying and reporting CAAS. DoD Directive 4205.2 states that the head of each DoD Component shall ensure that training is provided on the identification and management of CAAS. Command comptroller personnel asked us what guidance the Command should be using to develop the budget exhibit to the Under Secretary of Defense (Comptroller). Because of the lack of familiarity with the guidance on CAAS reporting, the Command comptroller personnel had problems identifying contracts to include in the Command budget exhibit.

The various documents we received to support the budget exhibit and the discussions we held with Command personnel showed a lack of training in CAAS reporting. The Command provided us documents to support the reported CAAS expenditures that included the Analytic Sciences Corporation; the A. & L. Shatto, Incorporated; and Booz, Allen, & Hamilton, Incorporated contracts. Before the Command provided documents to us, the Command comptroller stated that the Command personnel had not reported the Booz, Allen, & Hamilton, Incorporated, contract as CAAS. In addition, the documents that the Command provided to us to support the Command budget exhibit were dated about 4 months after the Command budget exhibit was submitted to the Under Secretary of Defense (Comptroller).

Making Informed Decisions on CAAS Expenditures

The Under Secretary of Defense (Comptroller) could not make informed decisions on CAAS expenditures for the Command. The budget exhibit allows the Under Secretary of Defense (Comptroller) and Congress to monitor CAAS expenditures and make significant budgetary funding decisions on contracting out of consulting services. According to the United States Code, title 10, section 2212, and the United States Code, title 31, section 1114, the purpose for reporting CAAS is to provide the Under Secretary of Defense (Comptroller) and Congress with accurate information for decisionmaking purposes. The lack of adequate training on CAAS guidance for responsible personnel increases the likelihood of inaccuracies in the reporting of CAAS expenditures. Therefore, the Command should provide training to personnel responsible for identifying and reporting CAAS to ensure accurate reporting of CAAS.

Congressional interest in CAAS and DoD reporting requirements led to congressional direction in the FY 1986 Defense Authorization Act requiring improved budget exhibits and identification of CAAS. DoD Directive 4205.2 requires accurate and timely recording and reporting of CAAS contract actions, obligations, and expenditures in the CAAS budget exhibit. Through FY 1994, the Office of Management and Budget designated contracted services, including CAAS, as one of five high-risk areas in DoD susceptible to fraud and abuse. The area of contracted services was designated as a high-risk area because of a lack of appropriate internal controls to strengthen management, reporting, and oversight of CAAS.

Because the area of contracted services was susceptible to fraud and abuse, the Office of Management and Budget requested that DoD review CAAS internal controls. DoD completed its review in June 1993 and found no major problems related to contracted services and validated that DoD had taken previous corrective actions. The corrective actions included the DoD implementation of new procedures to strengthen controls, to better define contracted services, to require an annual assessment of internal controls and implementation of policies and procedures, and to require component training.

As a result of the June 1993 review, the Office of Management and Budget deleted contracted services from the high-risk list for FY 1995. The deletion from the high-risk list was further justified by the issuance of a "Guide to CAAS," April 3, 1992, by the Office of the Under Secretary of Defense for Acquisition and Technology. The "Guide to CAAS" was issued to help DoD personnel better understand the process and procedures for acquiring and using CAAS and other contracted services. However, the problems found during our audit show that the Command did not implement the corrective actions, and the Command has not improved the accuracy of reporting of contracted services. While we agree that the DoD has improved the accuracy of the overall DoD reporting, the Command was an exception to the general trend toward improvement.

Finding B. Oversight of Contract Administration

Recommendations and Management Comments

We recommend that the Commander in Chief, U. S. Special Operations Command:

1. Provide adequate training to U.S. Special Operations Command comptroller personnel on how to identify and accurately report contracted advisory and assistance services to DoD.
2. Review the FY 1996 Command budget exhibit submitted to DoD to be sure all expenditures for contracted advisory and assistance services are properly identified and reported and make appropriate adjustments.
3. Identify and report contracted advisory and assistance services in the Command budget exhibit for FY 1997 and beyond in accordance with DoD Directive 4205.2, "Acquiring and Managing Contracted Advisory and Assistance Services (CAAS)," February 10, 1992, and DoD 7000.14-R, "Department of Defense Financial Management Regulation," June 1993.

Management Comments. The U. S. Special Operations Command did not comment on a draft of this report. Therefore, we request written comments to the final report.

Part III - Additional Information

Appendix A. Value of and Expenditures on Contracts Reviewed

The following shows the five contracts reviewed during the audit, maximum value on each contract, and expenditures from October 1, 1991, through February 2, 1994.

<u>Contractor</u>	<u>Contract and Effective Date</u>	<u>Maximum Value</u>	<u>Expenditures</u>		
			<u>RDT&E</u>	<u>O&M</u>	<u>Total</u>
A. & L. Shatto, Incorporated	MDA911-93-D-0002 March 18, 1993	\$ 40,000,000	\$ 87,362	\$ 966,372	\$ 1,053,734
Analytic Services, Incorporated	F08602-89-D-C001 October 21, 1988	12,934,747	320,750	5,943,606	6,264,356
Automation Research Systems, Limited	F08602-89-C-C011 April 20, 1989	11,049,782	290,047	0	290,047
Booz, Allen, & Hamilton, Incorporated	MDA911-93-D-0001 January 12, 1993	85,000,000	5,800,831	10,566,172	16,367,003
The Analytic Sciences Corporation	F33657-90-D-0050 January 24, 1992	<u>1,931,714</u>	<u>1,931,714</u>	<u>0</u>	<u>1,931,714</u>
Total Expenditures			\$8,430,704	\$17,476,150	\$25,906,854
Total 5-Year Cost		\$150,916,243			

Appendix B. Summary of Prior Audits and Other Reviews

General Accounting Office

Report No. GAO/GGD-92-11 (OSD Case No. 8772), "Government Contractors - Are Service Contractors Performing Inherently Governmental Functions?," was issued November 18, 1991. The General Accounting Office found that inherently governmental functions were difficult to define, that some service contractors might be administering inherently governmental functions, and that some Federal agencies might use service contractors rather than Government employees. The report discusses the potential effects of relinquishing Government control to contractors. The General Accounting Office recommended that the Office of Management and Budget could improve its guidance by defining inherently governmental functions in terms of relative responsibilities of the Government and contractors. The report recommended that the Office of Management and Budget develop a short, generic list of inherently governmental functions and that agencies supplement the Office of Management and Budget guidance with their own. The Office of Management and Budget issued Office of Federal Procurement Policy Letter 92-1, "Inherently Governmental Functions," September 23, 1992.

Inspector General, DoD

Report No. 94-112, "Procurement of Support Services by the Air Force Electronic Systems Center, Hanscom Air Force Base, Massachusetts," was issued May 27, 1994. The report evaluated the extent to which CAAS contracts have been used to compensate for DoD staffing shortages. The report found that using CAAS contracts was not as cost-effective as using in-house DoD personnel. The internal controls were not adequate to preclude contractor employees from performing personal services or potentially inherently governmental functions. The report recommended that DoD establish procedures to verify compliance with DoD requirements to perform cost comparisons before contracting out CAAS. The report recommended that, when more cost-effective than contracts, the Comptroller of the Department of Defense (now Under Secretary of Defense [Comptroller]) make funds available for expanded in-house support. The Comptroller of the Department of Defense stated that managers are already given flexibility to allocate funds between programs and personnel. The report also recommended that the Air Force evaluate support contracts for cost-effectiveness and discontinue use of support contracts to obtain personal services. The Air Force generally concurred with the recommendation to evaluate support contracts. The Air Force generally

Appendix B. Summary of Prior Audits and Other Reviews

concurred with the intent of the recommendation on contracting for personal services. The Air Force intends to perform a legal review to ensure that support contracts are not being used to obtain personal services.

Report No. 94-077, "'Super' Scientific, Engineering, and Technical Assistance Contracts at the Ballistic Missile Defense Organization," was issued April 8, 1994. The report states that contracted super scientific, engineering, and technical assistance services were not cost-effective, and although the contract type offered the Ballistic Missile Defense Organization flexibility, the contracts provided inadequate financial accountability and little incentive for contractors to control costs. The report also identifies a material internal control weakness. Existing controls did not verify whether contract changes were directed by the contracting officer. The report recommended that the Ballistic Missile Defense Organization reduce contracted services and use more DoD civilian personnel to accomplish its mission. The Deputy Comptroller of the Department of Defense (Management Systems) and the Defense Logistics Agency generally agreed to the recommendations directed to them. The Ballistic Missile Defense Organization agreed that \$46 million would be saved by reducing its contracted services and by using DoD civilian personnel to accomplish its mission.

Report No. 93-068, "Procurement of Services for the Non-Acoustic Anti-Submarine Warfare Program Through the Tennessee Valley Authority," was issued March 18, 1993. The audit found that the Non-Acoustic Anti-Submarine Warfare Program Office lacked adequate controls over the Tennessee Valley Authority Technology Brokering Program. The report recommended that the Assistant Secretary of Defense (Command, Control, Communications, and Intelligence) establish controls to provide for the separation of duties and to avoid the performance of inherently governmental functions by a contractor. DoD agreed to take immediate action to correct any situation involving any inherently governmental functions performed by contractors.

Report No. 93-INS-01, "U.S. Special Operations Command," was issued November 10, 1992. The inspection found weaknesses associated with efforts to develop adequate management systems and establish organizational relationships. The report recommended that the Command complete an internal management control program and risk assessments to include the major changes that occurred when the Command assumed budget execution authority. The report also recommended that the Command establish a program cost validation capability. In addition, the report recommended that the Command develop and implement reconciliation procedures that would provide an auditable record of all financial transactions using Command funds. The Command concurred and completed all actions by July 1993.

Report No. 91-041, "Contracted Advisory and Assistance Services Contracts," was issued February 1, 1991. The report states that management controls over CAAS needed improvement. The report recommended that the Assistant Secretary of Defense (Force Management and Personnel) define in detail which inherently governmental functions should be performed by DoD employees. DoD

Appendix B. Summary of Prior Audits and Other Reviews

guidance was issued in June 1993 defining inherently governmental functions and referring to Office of Federal Procurement Policy Letter 92-1, "Inherently Governmental Functions," September 23, 1992.

Internal Review Branch, Office of the Inspector General, U.S. Special Operations Command

Report No. 92-003, "Audit of the SOFTEC/SOFNET Acquisition Programs," was issued June 19, 1992. The audit found three violations of United States Code, title 13, section 1301(a), for which Procurement funds were used for RDT&E and O&M fund purposes. The report made a recommendation for the Command to investigate the violations. The Command agreed to and did notify the proper officials of the violations, and reviewed proper funding of Special Operations Forces programs.

Appendix C. Chronology of Significant Events

The following is a chronology that includes dates of significant guidance and regulations on the use of RDT&E funds and dates when RDT&E funds were used on the contracts reviewed.

Date	Event
May 1990	The DoD Budget Guidance Manual 7110-1-M states that expenses for R&D management organizations at headquarters should be funded with O&M appropriations.
FY 1991	The Command decided to use RDT&E funds for headquarters management and support tasks.
January 24, 1992	The Command used \$995,446 in RDT&E funds for program management support by The Analytic Sciences Corporation.
August 25, 1992	The Command Comptroller made a decision to fund work performed by The Analytic Sciences Corporation with O&M funds.
October 20, 1992	The Command used \$936,268 in RDT&E funds for O&M tasks performed by The Analytic Sciences Corporation.
November 1992	In Program Budget Decision 191, the Comptroller of the Department of Defense (now Under Secretary of Defense [Comptroller]) decided that the Center was not an R&D activity and that operations of the Center should be financed in the O&M appropriations.
February through June 1993	The Command used \$2,254,039 in RDT&E funds for O&M tasks performed by Booz, Allen, & Hamilton, Incorporated.
June 1993	DoD Financial Management Regulation 7000.14-R states that R&D management organizations should be financed in O&M appropriations.
July 1993	The Command used \$40,000 in RDT&E funds for a cost and operational effectiveness analysis performed by A. & L. Shatto, Incorporated.

Appendix C. Chronology of Significant Events

Date	Event
July through November 1993	The Command used \$1,642,301 in RDT&E funds for O&M tasks performed by Booz, Allen, & Hamilton, Incorporated.
December 1993	The Command used \$290,047 in RDT&E funds for development of data bases for the Command by Automation Research Systems, Limited.
January through February 2, 1994	The Command used \$1,281,013 in RDT&E funds for O&M tasks performed by Booz, Allen, & Hamilton, Incorporated.

Appendix D. Use of Research, Development, Test, and Evaluation Funds

RDT&E-funded delivery orders listed below should be O&M-funded to comply with DoD budget guidance. According to DoD budget guidance, expenses of R&D management and administrative organizations will be financed in O&M appropriations. DoD Financial Management Regulation 7000.14-R states that the cost of evaluating organizational structures, administrative procedures, management studies, and applications of management sciences to improve the effectiveness in carrying out assigned functions are to be financed in O&M appropriations. In addition, United States Code, title 31, section 1301(a), requires funds to be used for the purposes for which the appropriations were made.

<u>Contractor and Contract</u>	<u>Delivery Order Number</u>	<u>Value of Delivery Order</u>	<u>RDT&E Appropriation</u>	<u>Tasks Requiring O&M Funding</u>
A. & L. Shatto, Incorporated MDA911-93-D-0002	4	\$ 40,000	Special Operations Forces Inter R&D	Develop a cost operational effectiveness report for a program. Compile and analyze technical and cost data to support the production decision.
Automation Research Systems, Limited F08602-89-C-C011	28	290,047	Secretary of Defense Washington Headquarter Services	Develop an automated system that extracts and summarizes data from various data bases.
Booz, Allen, & Hamilton, Incorporated MDA911-93-D-0001	1	10,699	Mark V Special Operations Craft	Study to provide recommendations, evaluations, and transportation manual to ensure the most rapid transportation of the Mark V systems.
	2	863,801	Mark V Special Operations Craft	Review and analyze acquisition program elements and management support of a program to include management support of the Mark V design, development, fabrication, and test contract.

<u>Contractor and Contract</u>	<u>Delivery Order Number</u>	<u>Value of Delivery Order</u>	<u>RDT&E Appropriation</u>	<u>Tasks Requiring O&M Funding</u>
Booz, Allen, & Hamilton Incorporated MDA911-93-D-0001	5	\$ 72,000	Explosive Ordnance Low Intensity Conflict	Establish an electronic library and develop draft budget guidance. Obtain contractor support to establish a system that provides the Center with congressional information and data that impact special operations forces related programs, objectives, and initiatives. The delivery order is funded with R&D program funds from four R&D programs.
		86,154	Special Operations Forces Intelligent System	
		5,000	Command Control Communication	
		194,901	Joint Advanced Special Operations Radio System	
Total for delivery order 5: \$358,055	7	128,451	Special Operations Forces Technology Development	Provide program support for technology projects for the Center. Tasks include conducting studies for trade-offs between cost and performance requirements, formulating acquisition strategies, and summarizing technology projects.
		23,839	Special Operations Special Technology	
Subtotal for delivery order 7: \$152,290	10	302,975	Special Operations Forces Intelligent System	Provide program management support for intelligence programs for all elements of the acquisition cycle. Provide automation support, cost analysis support, and training. Review documents, and prepare acquisition documents.

<u>Contractor and Contract</u>	<u>Delivery Order Number</u>	<u>Value of Delivery Order</u>	<u>RDT&E Appropriation</u>	<u>Tasks Requiring O&M Funding</u>
Booz, Allen, & Hamilton Incorporated MDA911-93-D-0001	11	\$ 566,219	Directional Infrared Counter Measure System	Complete an analysis of and document the steps required to establish a cooperative program with the United Kingdom. Attend and report on the status, issues, and action items for the Special Operations Forces/Defensive Systems Commonality working group meeting.
	14	57,474	Aviation Advanced Systems Development	Prepare a programmatic memorandum of agreement with the Services and provide input to the program master plans.
	15	151,869	Joint Advanced Special Operations Radio System	Provide support services for various programs for the Center, to include automation support management master library, acquisition documentation, cost and financial analysis, logistic support, and training.
	18	96,572	Systems Engineering Technical Assistance	Attend meetings on the draft operational requirements documents and provide input on the stabilized weapon platform system. Contractor is providing recommendations based on analysis of the meeting topics, issues, and follow-on actions.
	19	99,153	Aviation Advanced Systems Development	Establish a library review status of current programs, provide a report recommending hardware and software requirements for the support of a program at the Command, and provide an overall briefing.

<u>Contractor and Contract</u>	<u>Delivery Order Number</u>	<u>Value of Delivery Order</u>	<u>RDT&E Appropriation</u>	<u>Tasks Requiring O&M Funding</u>
Booz, Allen, & Hamilton Incorporated MDA911-93-D-0001	30	\$ 154,131	Joint Advanced Special Operations Radio System	Provide program management support for intelligence programs for all elements of the research, development, and acquisition cycle. Provide automated management tools, cost analysis support, market research, personnel analysis, and training. The delivery order is funded from three R&D programs.
		179,590	Systems Engineering Technical Assistance	
		172,346	Special Operations Forces Intelligence	
	Subtotal for delivery order 30: \$506,067			
	40	731,166	Aviation Advanced System Development	Maintain a master library and prepare meeting minutes, graphs, and acquisition documents. Identify computer resources, supply support, manpower, and training.
	45	59,684	Advanced SEAL* Delivery System	Perform an Advanced SEAL Delivery System cost and operational effectiveness analysis. Provide support required for data development and analysis. Provide technical and analytical support to the Command study team.
	46	1,180,523	Directional Infrared Counter Measure System	Establish a program management support office structure to support the Aircraft Defense Systems Electronic Warfare program definition, development, and acquisition of equipment.
	47	40,806	Night Vision Material Acquisition Program	Manage the materiel acquisition program for night vision projects. Prepare draft acquisition operational requirements documents and evaluate master plans. Prepare documentation and presentation material, monitor execution, and provide recommendations on night vision projects.

*Sea-Air-Land (SEAL)

<u>Contractor and Contract</u>	<u>Delivery Order Number</u>	<u>Value of Delivery Order</u>	<u>RDT&E Appropriation</u>	<u>Tasks Requiring O&M Funding</u>
The Analytic Sciences Corporation F33657-90-D-0050	33	\$ 115,760	Munitions	Provide program management support for the Center, to include cost estimating and financial and budget analysis. Review documents for compliance with DoD instructions. Develop internal review process procedures.
		144,000	Joint Advanced Special Operations Radio System	
		241,686	AC-130U Gunship	
		494,000	SEAL * Support System	
Subtotal for delivery order 33: \$995,446				
	56	557,612	AC-130U Gunship	Provide program management support for the Center. Review acquisition documents, perform critical analysis, and develop an internal review process for the Center. Obtain specialized Comptroller financial support. Provide recommendations for the development of a financial analysis process Update budgets.
		20,000	AC-130 Ammo Development	
		100,000	Aviation	
		92,000	Directional Infrared Counter Measure System	
		100,000	Special Operations Special Technology	
		66,656	Munitions	
Subtotal for delivery order 56: \$936,268				
Total		\$7,439,114		

*Sea-Air-Land (SEAL)

Appendix E. Summary of Potential Benefits Resulting From Audit

Recommendation Reference	Description of Benefit	Type of Benefit
A.1.	Compliance with Regulations or Laws. Obligates the correct type of funds and corrects accounting records.	Nonmonetary.
A.2.	Internal Controls. Provides guidance and helps verify the proper use of appropriated funds to prevent future violations.	Nonmonetary.
A.3.	Compliance with Regulations or Laws. Identifies potential Antideficiency Act violations and initiates actions to ensure accountability.	Nonmonetary.
B.1.	Internal Controls. Reduces the potential for unreported CAAS.	Nonmonetary.
B.2., B.3.	Internal Controls. Requires the Command to accurately identify and report CAAS expenditures.	Nonmonetary.

Appendix F. Organizations Visited Or Contacted

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology, Washington, DC
Under Secretary of Defense for Policy, Washington, DC
Assistant Secretary of Defense (Special Operations and Low-Intensity Conflict),
Washington, DC
Under Secretary of Defense (Comptroller), Washington, DC

Department of the Army

Army Audit Agency, Alexandria, VA

Department of the Air Force

Inspector General, Aeronautical Systems Center, Air Force Materiel Command,
Wright-Patterson Air Force Base, OH
56th Contracting Squadron, MacDill Air Force Base, FL

Unified Commands

U.S. Special Operations Command, MacDill Air Force Base, FL
Army Special Operations Command, Fort Bragg, NC
Naval Special Warfare Command, Coronado, CA
Air Force Special Operations Command, Hurlburt Field, FL

Defense Organization

Defense Logistics Agency, Alexandria, VA

Non-Government Organizations

A. & L. Shatto, Incorporated, Tampa, FL
Booz, Allen, & Hamilton, Incorporated, Tampa, FL

Appendix G. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology

Under Secretary of Defense for Policy

Assistant Secretary of Defense (Special Operations and Low-Intensity Conflict)

Under Secretary of Defense (Comptroller)

Deputy Under Secretary of Defense (Acquisition Reform)

Assistant to the Secretary of Defense (Public Affairs)

Department of the Army

Auditor General, Department of the Army

Department of the Navy

Auditor General, Department of the Navy

Department of the Air Force

Auditor General, Department of the Air Force

Unified Command

Commander in Chief, U.S. Special Operations Command

Defense Organizations

Director, Defense Contract Audit Agency

Director, Defense Logistics Agency

Director, National Security Agency

Inspector General, Central Imagery Office

Inspector General, National Security Agency

Director, Defense Logistics Studies Information Exchange

Appendix G. Report Distribution

Non-Defense Federal Organizations

Office of Management and Budget
Technical Information Center, National Security and International Affairs Division,
General Accounting Office

Chairman and Ranking Minority Member of Each of the Following Congressional
Committees and Subcommittees:

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

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