

August 3, 2006



Financial Management

Contract Award Process for the Financial Information Resource System

(D-2006-104)

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Acronyms

CPARS	Contractor Performance Assessment Reporting System
DFARS	Defense Federal Acquisition Regulation Supplement
DSB	Defense Science Board
FAR	Federal Acquisition Regulation
FIRST	Financial Information Resource System
GAO	Government Accountability Office
IMDS	Integrated Maintenance Data System
PRAG	Performance Risk Assessment Group
SSA	Source Selection Authority
USD(AT&L)	Under Secretary of Defense for Acquisition, Technology and Logistics



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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August 3, 2006

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(ACQUISITION)

SUBJECT: Report on the Contract Award Process for the Financial Information
Resource System (Report No. D2006-104)

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. Michael Perkins (703) 325-3557 (DSN 221-3557) or Ms. Jacqueline Vos at (703) 428-0919 (DSN 328-0919). Team members are listed on the inside back cover. See Appendix B for the report distribution.

By direction of the Deputy Inspector General for Auditing:

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

Paul J. Granetto
Director

Defense Financial Auditing Service

Department of Defense Office of Inspector General

Report No. D-2006-104

August 3, 2006

(Project No. D2005-D000FB-0162.000)

Contract Award Process for the Financial Information Resource System

Executive Summary

Who Should Read This Report and Why. Air Force acquisition personnel who are involved in the acquisition decision-making process should read this report because it identifies issues on the source selection process used by the Air Force in awarding the Financial Information Resource System (FIRST).

Background. In November 2004, the Acting Under Secretary of Defense for Acquisition, Technology, and Logistics (USD[AT&L]), commissioned a study of Air Force acquisition actions executed by Ms. Darlene Druyun. The study determined that eight contract actions needed further review including the award of FIRST.

FIRST is an Air Force endeavor to replace legacy budget systems with modern system architecture and provide Air Force financial managers with an integrated information system that includes functional process improvements. FIRST was a cost plus award fee contract with a 6-year term valued at \$37.5 million and a 4-year extension for an additional \$23 million. The FIRST contract was awarded to Andersen Consulting in April 2001. As of March 2006, approximately \$63.8 million has been expended on the FIRST system.

Results. The Air Force did not award the FIRST contract in accordance with the Federal Acquisition Regulation or the Defense Federal Acquisition Regulation Supplement. Specifically, the Principal Deputy, acting as the source selection authority, directed that the past performance rating for Andersen Consulting be upgraded to aid it in winning the FIRST contract; the source selection authority chose not to recognize poor performance when justifying the contract award to Andersen; and the contract file contained documentation too limited to support source selection decisions. As a result, the Air Force may have unfairly awarded the FIRST contract to Andersen Consulting. The USD(AT&L) has implemented many of the recommendations made by the Defense Science Board. USD(AT&L) and the Secretary of the Air Force have both issued memorandums that specifically address procurement integrity and ethics. The Air Force has also implemented corrective actions that include mandatory procedures for source selection; the source selection advisory council; the source selection evaluation team; and specifically, the source selection authority. Two of our prior audit reports on the eight contracts the study identified as questionable have made significant recommendations that would, if implemented, correct the deficiencies noted in this report. Therefore, we are making no further recommendations at this time.

Management Comments. We provided a draft of this report to the Office of the Secretary of the Air Force for Acquisition and Management on July 13, 2006. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

Table of Contents

Executive Summary	i
Background	1
Objectives	1
Finding	
Contract Award for the Financial Information Resource System	2
Appendixes	
A. Scope and Methodology	9
B. Report Distribution	11

Background

Darleen Druyun. On April 20, 2004, Ms. Darleen Druyun, the former Principal Deputy for the Assistant Secretary of the Air Force for Acquisition and Management, entered a plea of guilty for conspiring to violate section 208(a), title 18, United States Code, admitting that she may have allowed personal interests to affect her judgment on acquisition decisions she made from 1993 until her retirement in November 2002. In October 2004, Ms. Druyun was sentenced in United States District Court to 9 months in prison, 7 months of community confinement, and 150 hours of community service, and was fined \$5,000.

Audit Request. In November 2004, the Acting Under Secretary of Defense for Acquisition, Technology, and Logistics (USD[AT&L]) commissioned a study in response to the admission by Ms. Druyun. The Druyun study focused on a review of Air Force acquisition actions executed by Ms. Druyun. It determined that eight contract actions needed further review. The Acting USD(AT&L) requested that the DoD Office of Inspector General review those eight contracts including the award of the Financial Information Resource System (FIRST). We announced our audit on April 20, 2005.

FIRST. The FIRST system is an Air Force endeavor to replace legacy budget systems with modern system architecture and provide Air Force financial managers with an integrated information system that includes functional process improvements. FIRST was a cost-plus-award-fee contract with a 6-year term valued at \$37.5 million and a 4-year extension for an additional \$23 million. The FIRST contract was awarded to Andersen Consulting in April 2001. As of February 2006, approximately \$63.8 million has been expended on FIRST.

Objectives

The overall objective was to determine whether the FIRST system was procured in accordance with the Federal Acquisition Regulation (FAR) and the Defense Federal Acquisition Regulation Supplement (DFARS). Specifically, we assessed whether evaluation factors used for awarding the FIRST contract were properly determined. See Appendix A for a discussion of the scope and methodology and prior audit coverage.

Contract Award for the Financial Information Resource System

Air Force did not award the FIRST contract in accordance with the FAR and the DFARS. The Principal Deputy, acting as the Source Selection Authority, directed that the past performance rating for Andersen Consulting (Andersen) be upgraded to aid it in winning the FIRST contract. The Principal Deputy chose to ignore poor past performance when justifying the contract award to Andersen Consulting. The contract file contained limited documentation to support source selection decisions. The Principal Deputy was able to control the contents of the contract folder because the Air Force lacked proper segregation of duties and did not provide adequate oversight or accountability for her actions. As a result, Air Force may have unfairly awarded the FIRST contract to Andersen Consulting.

Acquisition Guidance

Federal Acquisition Regulation (FAR). FAR Part 3, “Improper Business Practices and Personal Conflicts of Interest,” April 24, 1998, states “Government business shall be conducted in a manner above reproach and, except as authorized by statute or regulation, with complete impartiality and with preferential treatment for none. The general rule is to avoid strictly any conflict of interest or even the appearance of a conflict of interest in Government-contractor relationships.”

FAR Part 4, “Administrative Matters,” 1997 edition of section 4.8, “Government Contract Files,” states documentation in the contract file must be sufficient to constitute a complete history of the transaction to support actions taken and provide information for reviews and investigations. The contract file (and related records or documents, including successful proposals) must be retained for 6 years and 3 months after final payment for contracts.

FAR Part 15, “Contracting by Negotiation,” April 25, 2000, section 15.305, states that past performance is one indicator of an offeror’s ability to perform the contract successfully. The currency and relevance of the information, the source and context of the data, and the general trend of the contractor’s performance must also be considered.

Defense FAR Supplement. The 1998 edition of DFARS Part 215, “Contracting by Negotiation,” section 215.605, “Evaluation Factors and Subfactors,” states that evaluation and award should be based, to the maximum extent practicable, on best overall value to the Government in terms of quality and other factors.

Air Force Source Selection Guidance. The Air Force uses a confidence assessment rating to rate a prospective contractor on its past performance. According to the source selection plan, the performance risk assessment group (PRAG) assesses the performance confidence associated with each offeror’s capability to perform based on its present and past performance.

Past Performance Evaluation Ratings. The confidence assessment considers the number and severity of problems with previous contracts, the effectiveness of any corrective actions taken by the offeror, and the offeror's overall work record. The Air Force defines past performance ratings in Mandatory Procedures 5315, "Source Selection," May 17, 2005. A "Significant Confidence" rating is based on the offeror's performance record with little doubt that the offeror will successfully perform the new requirement. A "Confidence" rating is based on the offeror's performance record with some doubt that the offeror will successfully perform the required effort.

Performance Risk Assessment Group. The PRAG examines an offeror's relevant present and past work record to determine its ability to perform what is promised in the proposal using the Contractor Performance Assessment Reporting System (CPARS).

The CPARS is designed for contractor performance assessments or evaluations providing a record with both positive and negative elements of a given contract during a specified period of time. When evaluating contractor performance each CPARS assessment or evaluation is based on objective facts and is supported by program and contract management data, such as cost performance reports; customer comments; quality reviews; technical interchange meetings; financial solvency assessments; construction and production management reviews; contractor operations reviews; functional performance evaluations; and earned contract incentives. CPARS is normally used by DoD contracting individuals to assess prior performance of potential contractors.

FIRST Contract Award

Andersen's Past Performance. The PRAG used the CPARS assessment of Andersen's past performance as prime contractor for the Integrated Maintenance Data System (IMDS). Andersen was awarded the \$65 million contract in 1996 to integrate existing legacy systems that support the Air Force maintenance management and reporting activities. The contract lapsed in 2000.

According to CPARS, Andersen's past performance on IMDS was inadequate and CPARS indicated that Andersen had missed deadlines, conducted incomplete product tests, and that the project had cost overruns. The PRAG summary of Andersen's past performance stated that there were seven prior contracts submitted for review, of which only two were considered very relevant and one was considered relevant. Based on the limited relevance of contracts and the inadequacy of IMDS past performance, the PRAG rated Andersen's ability to successfully complete the contract as "Confidence."

Change in Past Performance Rating. Ms. Druyun directed that the inadequacy of past performance on the IMDS contract not be included in the Andersen past performance rating. Specifically, the Director of the source selection evaluation team stated that Ms. Druyun directed that he disregard Andersen's negative past performance. The PRAG chair stated that she was instructed by Ms. Druyun to raise the rating for Andersen Consulting from "Confidence" to "Significant Confidence."

The change in the confidence rating was documented in two sets of briefing charts. The October 6, 2000, briefing charts that were used to brief the Source Selection

Advisory Council showed that the original rating for Andersen was “Confidence.” However, in a competitive range briefing to Ms. Druyun on October 10, 2000, the briefing charts showed a “Significant Confidence” rating for Andersen. The Druyun Study indicated that the evaluation of past performance was upgraded for one offeror (Andersen) which eventually was the winner of the contract.

Justification for the Changed Rating. Ms. Druyun justified the change in the past performance rating from “Confidence” to “Significant Confidence” by providing a member of the source selection advisory council with an August 9, 2000, memorandum addressed to the Defense Logistics Agency. The memorandum stated that Andersen’s inadequate performance on IMDS reflected an Air Force change in direction. The memorandum indicated that the IMDS strategy called for initial operational test and evaluation on a premier fighting wing. However, the Wing selected for the test was later part of an air expeditionary force that had frequent deployments. However, we spoke with the sub-contractor for IMDS who stated the Air Force could have used any Air Force Wing to test IMDS. She also stated that the Air Force spent approximately \$125 million with no return on their investment. The IMDS contract was allowed to lapse in July 2000 so the Air Force could pursue its F-22 program.

As the Source Selection Authority (SSA), Ms. Druyun chose to ignore poor performance when justifying the award to Andersen. For example, Ms. Druyun praised the past performance of one of Andersen’s subcontractors indicating that their CPARS stated that they provided technical, professional, and highly qualified personnel and were committed to providing a quality product on time at or below agreed cost. However, the CPARS reports regarding Andersen’s inadequate past performance related to the IMDS contract was removed from consideration by direction of Ms. Druyun. All contracting personnel can access CPARS to obtain relevant facts regarding potential contractor past performance. They need to use that information consistently and in an objective manner.

The contract file contained insufficient documentation to support source selection decisions. A rating of “Significant Confidence” was not adequately supported by Andersen’s past performance. Our review of the contract file indicated that the file contained briefing charts that synopsized the results of the source selection evaluation team analysis. However, the contract file did not contain the documents needed to support the analysis of contractor proposals for the FIRST acquisition. Contracting Personnel stated that Ms. Druyun preferred to have briefing charts that synopsized the source selection results. Contracting personnel that participated in the FIRST acquisition stated that they destroyed the records because they believed them to be past their retention date. The information presented in the briefing slides was inadequate to allow us to substantiate any of the ratings.

Air Force Acquisition Management

Segregation of Duties. As a control measure to reduce the risk of error or fraud, segregation of duties provides that no individual controls all key aspects of an event. Ms. Druyun was able to direct the outcome of the award of the FIRST contract because the Air Force lacked proper segregation of duties.

The Assistant Secretary of the Air Force for Acquisition is the Air Force Acquisition Executive and the Senior Procurement Executive overseeing Air Force acquisition activities. As the Principal Deputy for the Assistant Secretary of the Air Force for Acquisition, Ms. Druyun provided advice on acquisition matters to the Secretary of the Air Force, the Assistant Secretary of the Air Force for Acquisition, and the Air Force Chief of Staff. She supervised, directed, and oversaw management of Air Force acquisition programs and acquisition streamlining.

Over time Ms. Druyun was given authority by Air Force civilian leadership despite concerns expressed by many Air Force senior military officers. In January 2001, the Acting Secretary of the Air Force delegated Ms. Druyun responsibility for oversight and execution of program executive officer and designated acquisition commander programs. As the program executive officer and designated acquisition commander, Ms. Druyun had direct, continuous, daily interaction with the program offices, acquisition command field activities, and headquarters staffs. The program executive officer and designated acquisition commander manages acquisition program costs and schedules (to meet performance requirements within approved baselines), program direction, and acquisition strategy. In addition, Ms. Druyun had responsibility for chairing acquisition strategy panels and assumed source selection authority for all procurement actions that required decisions at the Assistant Secretary for Acquisition level.

The general control structure for the oversight and execution of major defense acquisition programs requires a separation between program management and personnel who make decisions on procurement. The program executive officer on the program side would be equivalent to the head of a contracting activity. Checks and balances are built into the control structure, so long as the separation is maintained, not only between program and procurement execution but also between execution and oversight. However, as the principal deputy to the senior acquisition executive in the Air Force, Ms. Druyun appeared to serve both branches of the Air Force acquisition organization. Therefore, from the beginning of an acquisition she had authority for source selection and program execution. Consequently, Ms. Druyun was able to control all key aspects of the acquisition of the FIRST system.

Minimal Oversight and Accountability. The Air Force lacked adequate oversight or accountability for the acquisition of the FIRST system. Ms. Druyun received little oversight or supervision from political appointees in the Air Force and in the Office of the Secretary of Defense who should have supervised her. The Secretary of the Air Force for Acquisition should have been her immediate supervisor. However, that position was vacant for long periods. Ms. Druyun had no reporting structure or requirement to justify her actions.

According to the “Final Report of the Defense Science Board (DSB) Task Force on Management Oversight in Acquisition Organizations,” March 2005, Ms. Druyun’s

subordinates admitted that fear of retribution was certainly an inhibitor to reporting her conduct. Few openly questioned her decisions. By virtue of her considerable influence over careers and promotions of both military and civilian personnel, she appeared to control subordinates and suppress criticism. Her accumulation of authority and lack of supervisory oversight may have resulted in an unfair award of the FIRST contract to Andersen, which has harmed the Defense acquisition community.

Improved Controls

USD(AT&L), the DSB Task Force, the Secretary of the Air Force, and the DoD IG have made recommendations and taken corrective action to mitigate the results of Ms. Druyun's actions.

USD(AT&L). On March 1, 2005, and March 22, 2005, USD(AT&L) issued memorandums to the acquisition workforce that encouraged the acquisition community to insist on the highest integrity from our industry partners and to question any perceived unethical behavior. The memorandum also stressed the need for leaders of the acquisition workforce to earn back the credibility that a transparent and honest procurement system must have to function in the public domain.

On September 26, 2005, USD(AT&L) issued an additional memorandum on acquisition integrity and ethics. This memorandum stated that DoD was currently reviewing and implementing the 20 recommendations made by the Defense Science Board Task Force Report on Management Oversight in Acquisition Organizations. The memorandum highlighted some of the recommendations that were already implemented or underway:

- A Federal Advisory Panel has been established to review the acquisition system
- USD(AT&L) has reviewed the Department's policy regarding the acquisition of services initiated by the Director of Procurement and Acquisition Policy on April 22, 2005;
- The Defense Acquisition University developed an online mandatory ethics course, which has provided training to 75 percent of the acquisition workforce;
- ¹The Defense Acquisition University implemented a 360-degree developmental tool for senior acquisition executives;
- DoD is incorporating best practices and lessons learned into the Defense Acquisition Guidebook; and
- USD(AT&L) has temporarily assumed milestone decision authority for the Air Force's Acquisition Category IC programs.

¹ The 360 degree assessment is a tool that uses "Multi-Rater Feedback" to provide feedback on critical skills such as thinking, leadership, and communication.

DSB Task Force. The DSB Task Force report provided numerous recommendations that would enhance acquisition within the Department. Including the previously mentioned recommendations, the report recommended that the Department do a top-down internal assessment to simplify and streamline the acquisition process. The Task Force also recommended that the Department encourage and reward integrity and mutual respect; include processes and oversight that reinforce key principles such as open communication, distribution of authority, and ethical and respectful behaviors that will improve decision making and make transgressions more difficult to hide.

With specific reference to the issues outlined in this report, the Task Force report stated that USD(AT&L) should distribute the delegation of acquisition responsibilities among qualified acquisition personnel and allow additional avenues for voicing concerns, such as ombudsmen and ethics offices. Regarding oversight of processes and practices, the Department should require periodic self-assessments of acquisition organizations, practices, and processes, and specifically monitor senior acquisition personnel performance and tenure.

Air Force. On June 6, 2005, the Secretary of the Air Force, Chief of Staff, issued a memorandum that emphasized the importance of potential offerors being treated in a manner that prevents them from gaining an unfair competitive advantage. The memorandum reiterated that thorough records should be maintained describing interactions with potential offerors. In addition, the memorandum specified that minutes of meetings, attendee lists, discussion items, and briefing charts are elements that should be provided to the contracting officer for inclusion in the contract file. The Air Force also developed mandatory procedure number MP5315.3, "Source Selection," March 17, 2005. This procedure includes detailed guidance on protection of source selection documentation; the Source Selection Advisory Counsel; the Source Selection Evaluation Team; and the source selection plan, evaluation, and basis for award criteria.

DoD IG. The DoD IG is issuing reports on the eight contracts we were requested to review. Of those eight, two reports specifically provide recommendations that would mitigate actions such as Ms. Druyun's on the FIRST source selection.

Our audit report D-2006-058, "Source Selection Procedures for the C-5 Avionics Modernization Program," February 28, 2006, recommends that the Assistant Secretary of the Air Force for Acquisition identify the source selection process as a high-risk area vulnerable to manipulation and establish a systematic review process that tests the effectiveness of controls over the source selection process. The Military Deputy concurred with the recommendations and agreed to identify the source selection process as a high risk area. In addition, the Air Force will add the source selection process as an assessable unit to their Major Command and Direct Reporting Unit management control plans. Once implemented, this recommendation will improve oversight of the source selection process and incorporate accountability on source selection decisions within the management control program.

Our audit report D2006-065, "Audit of Procurement Procedures Used for F-16 Mission Training Center Simulator Service," March 24, 2006, recommends that the Assistance Secretary of the Air Force (Acquisition) establish management controls to prevent senior acquisition personnel from directing contract adjustments that do not comply with Federal acquisition policy. The Military Deputy of the Office of the Assistant Secretary of the Air Force (Acquisition) concurred and stated that the

Principal Deputy Assistant Secretary of the Air Force position has been eliminated and the responsibilities of that office have been redistributed to more appropriate levels of oversight consistent with the FAR. In addition, the Air Force stated it would continue to review the acquisition process and implement more effective management controls to prevent senior acquisition personnel from exerting inappropriate influence on contract actions. The implementation of this recommendation encourages separation of duties and better oversight and accountability for the source selection authority.

Appendix A. Scope and Methodology

Review of Source Selection Documents. We reviewed the procedures and documentation used to support the Air Force decision to award the FIRST contract to Andersen Consulting. We interviewed acquisition personnel at the Office of the Assistant Secretary of the Air Force (Acquisition) Headquarters, Washington, D.C.; Hanscom Air Force Base, Bedford, Massachusetts; Wright-Patterson Air Force Base, Dayton, Ohio; Eglin Air Force Base, Pensacola, Florida; Maxwell Air Force Base, Alabama; and the Defense Logistics Agency contracting office, Philadelphia, Pennsylvania. The limited documentation in the contract file that we reviewed included briefing charts, source selection plan, source selection decision document, and past performance contractor data. The dates of the documentation we reviewed ranged from August 2000 through April 2001, when the award was made.

We performed this audit from April 2005 through July 2006 in accordance with generally accepted government auditing standards. Our scope was limited because of the lack of supporting documentation for decisions that were made in the course of awarding the contract. Also, personnel had difficulty remembering certain facts because of lapsed time since the contract award in 2001.

The Management Control program was not an audit objective, and we did not review the program.

Use of Computer-Processed Data. We did not use computer-processed data to perform this audit.

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

Prior Audit Coverage.

During the last 5 years, the Government Accountability Office (GAO), Office of the Secretary of Defense, and the Office of the Inspector General (DoD IG) issued six reports related to source selection actions involving Darleen Druyun. Unrestricted GAO and DoD IG reports may be accessed over the Internet at <http://www.gao.gov> and www.dodig.mil/audit/reports respectively.

GAO

Report No. GAO-05-436T, "Air Force Procurement: Protests Challenging Role of Biased Official Sustained," April 14, 2005

Office of the Secretary of Defense

“Report of the Defense Science Board Task Force on Management Oversight in Acquisition Organizations,” March 2005

DoD IG

DoD IG Report No. D-2006-65, “Procurement Procedures Used for F-16 Mission Training Center Simulator Services,” March 24, 2006

DoD IG Report No. D-2006-058, “Source Selection Procedures for the C-5 Avionics Modernization Program,” February 28, 2006

Appendix B. Report Distribution

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The Department of Defense Office of the Deputy Inspector General for Auditing, Defense Financial Auditing Service prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to the report are listed below.

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