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Standard Accounting and Reporting
System Compliance with Defense
Business Transformation System
Certification Criteria

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Acronyms

CCA	Clinger-Cohen Act
CIO	Chief Information Officer
CONOPS	Concept of Operations
DBSMC	Defense Business Systems Management Committee
DFAS	Defense Finance and Accounting Service
DITSCAP	DoD Information Technology Security Certification and Accreditation Process
ESG	Executive Steering Group
FFMIA	Federal Financial Management Improvement Act
IRB	Investment Review Board
IRWG	Investment Review Working Group
NDAAs	National Defense Authorization Act
OSD	Office of the Secretary of Defense
STARS	Standard Accounting and Reporting System
USD(AT&L)	Under Secretary of Defense for Acquisition, Technology, and Logistics



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

December 10, 2007

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE

SUBJECT: Report on Standard Accounting and Reporting System Compliance with
Defense Business Transformation System Certification Criteria
(Report No. D-2008-031)

We are providing this report for 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. Edward A. Blair at (216) 706-0074, ext. 226 or Mr. Gregory M. Menetti at (216) 706-0074, ext. 267. The team members are listed inside the back cover. See Appendix B for the report distribution.

A handwritten signature in black ink, 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-2008-031

December 10, 2007

(Project No. D2006-D000FC-0223.000)

Standard Accounting and Reporting System Compliance with Defense Business Transformation System Certification Criteria

Executive Summary

Who Should Read This Report and Why? DoD personnel who prepare, review, certify, and approve Defense business system investments will find this report of interest. It addresses the Under Secretary of Defense for Acquisition, Technology, and Logistics and Defense Finance and Accounting Service policies and procedures used to certify and approve Defense business system modernizations in excess of \$1 million. Specifically, this report discusses the procedures used to approve the FY 2006 modernization efforts for the Standard Accounting and Reporting System (STARS).

Background. The Deputy Under Secretary of Defense for Business Transformation requested that we review DoD Component compliance with the Defense Business Transformation System Certification Criteria. This report is one in a series and discusses compliance of the STARS with the Defense Business Transformation System Certification Criteria. Additional reports discuss other business systems' compliance.

The "National Defense Authorization Act for Fiscal Year 2005" states that funds appropriated for Defense business system modernizations in excess of \$1 million may not be obligated unless certified by the Designated Approving Authority and approved by the Defense Business Systems Management Committee. To comply with the National Defense Authorization Act, the Defense Business Systems Management Committee issued the Investment Review Board Concept of Operations. The Investment Review Board Concept of Operations provides guidance on certifying Defense business system investments in excess of \$1 million, which requires review and approval by the Office of the Secretary of Defense.

STARS is a migratory system for the Department of the Navy's general fund. STARS supports 58 individual appropriations and evolved from the consolidation of 28 Navy accounting systems.

Results. The Under Secretary of Defense for Acquisition, Technology, and Logistics and the Defense Finance and Accounting Service did not implement sufficient controls for preparing, supporting, pre-certifying, and approving the FY 2006 STARS modernization package. The preparation controls had conflicting submission guidance, which made it difficult for the STARS Program Office to determine what was required for the modernization package. The Defense Finance Accounting Service did not perform a validation of compliance with certification criteria. In addition, STARS was not compliant with the Clinger-Cohen Act of 1996 and the Federal Financial Management Improvement Act. As a result, the STARS modernization package was pre-certified by the Defense Finance and Accounting Service and approved for funding by the Defense

Business Systems Management Committee without being compliant with all applicable Federal laws, which increases the risk of inefficient and ineffective use of resources. To mitigate this risk, the Under Secretary of Defense for Acquisition, Technology, and Logistics and the Defense Finance and Accounting Service should comply with Federal regulations and develop and implement consistent guidance for preparing, validating, pre-certifying, and approving modernization packages. See the Finding section of the report for a detailed discussion of the results.

Management Comments and Audit Response. The Under Secretary of Defense for Acquisition, Technology, and Logistics and the Director, Defense Finance and Accounting Service provided comments on DoD Office of Inspector General Report No. D-2008-006, “Report on Automated Time Attendance and Production System Compliance with Defense Business Transformation System Certification Criteria,” October 26, 2007. Those comments addressed the issues outlined in this report.

See DoD Office of Inspector General Report No. D-2008-006 for a discussion of management comments and audit response.

Table of Contents

Executive Summary	i
Background	1
Objectives	3
Review of Internal Controls	4
Finding	
Investment Review Process Controls	5
Appendixes	
A. Scope and Methodology	9
B. Report Distribution	11

Background

The Deputy Under Secretary of Defense (Business Transformation) requested that we review DoD Component compliance with the Defense Business Transformation System Certification Criteria. This report is one in a series and discusses the compliance of the Standard Accounting and Reporting System (STARS) with the Defense Business Transformation System Certification Criteria. Additional reports discuss other business systems' compliance.

National Defense Authorization Act. On October 28, 2004, Congress passed Public Law 108-375, "Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005" (NDAA). Section 2222 of the NDAA states that funds appropriated for Defense business modernizations in excess of \$1 million may not be obligated unless the Designated Approving Authority certifies the modernization to the Defense Business Systems Management Committee (DBSMC) and the DBSMC approves the certification. The NDAA defines business system modernization as "the acquisition or development of a new defense business system or any significant modification or enhancement of an existing system." In addition, the NDAA required the Secretary of Defense to delegate the review, approval, and oversight of the Defense business systems to the following four Office of the Secretary of Defense (OSD) approval authorities:

- Under Secretary of Defense for Acquisition, Technology, and Logistics,
- Under Secretary of Defense (Comptroller),
- Under Secretary of Defense for Personnel and Readiness, and
- Assistant Secretary of Defense for Networks and Information Integration and Chief Information Officer of the Department of Defense.

Each approving authority is required to establish an investment review process that periodically (at least annually) reviews all business system investments. In addition, the process should include an Investment Review Board (IRB) review and approval for each Defense business system.

Section 186 of the NDAA directed the Secretary of Defense to establish the DBSMC. The DBSMC is responsible for coordinating Defense business system modernization initiatives to maximize benefits and minimize costs, and to ensure that funds are obligated for Defense business systems in a manner consistent with section 2222 of the NDAA.

Investment Review Board Concept of Operations. On June 2, 2005, the DBSMC issued the "Investment Review Process Overview and Concept of Operations for Investment Review Boards" (CONOPS). The CONOPS integrates policies, specifies responsibilities, and establishes processes to comply with section 2222 of the NDAA. It outlines the investment review process that all

IRBs, Components, chief information officers (CIO), and program managers should follow if they have responsibility for business system investments.

The CONOPS introduces a structured investment review and certification process that includes determining review and certification requirements, Component review, and OSD-level review and certification. The CONOPS identifies three levels of certification review, known as “tiers.” Tier certification processes are established based on the program scope, cost, and complexity. The tier process also provides flexibility if the program has been designated as a special interest program.¹ The CONOPS defines the following tier certification processes:

- Tier 1 IRB: certification processes that apply to major automated information systems or programs (currently defined as those which cost at least \$32 million);
- Tier 2 IRB: certification processes that apply to modernizations and investments in excess of \$10 million to less than the major automated information system threshold, or those designated as special interest; and
- Tier 3 IRB: certification processes that apply to those modernizations and investments in excess of \$1 million to less than \$10 million.

The CONOPS also provides guidance on preparing, reviewing, and certifying Defense business system investments in excess of \$1 million, which require an OSD-level review. Defense business system investments less than \$1 million do not require an OSD-level review and approval, unless designated as a special interest program. Instead, investments less than \$1 million require a Component-level review and approval process.² The CONOPS requires Components to establish their own governance structures for investment review to support their transformation initiatives. The Component investment review processes should be consistent with the NDAA and the CONOPS.

Defense Finance and Accounting Service Investment Review Process. The Defense Finance and Accounting Service (DFAS) developed a Component-level review and approval process. For FY 2006 modernization investments in excess of \$1 million, DFAS developed and used workbooks that were modeled after the standard set of IRB criteria outlined in the CONOPS. The workbooks contained system-specific questions, and system managers were required to certify if their automated systems were aligned with applicable policies, laws, and regulations. Specifically, system managers were required to indicate if their system was compliant with the DoD certification criteria, which includes the Clinger-Cohen Act of 1996 (CCA); the DoD Information Technology Security Certification and Accreditation Process (DITSCAP); the Federal Financial Management Improvement Act (FFMIA); and the Business Enterprise Architecture.

¹ Special interest is based on technological complexity, Congressional interest, or program criticality to the achievement of a capability or set of capabilities. Special interest is also based on whether the program is a joint program or whether the resources committed to the program are substantial.

² The process is referred to as a “Tier 4” process.

Clinger-Cohen Act of 1996. The CCA establishes a top-down restructuring of Federal information technology acquisition programs. The goal of the CCA is to improve the acquisition and management of Federal information technology programs. The CCA requires the establishment of an efficient and effective information technology program for the Federal Government.

DoD Information Technology Security Certification and Accreditation Process. The DITSCAP establishes a standard Department-wide process, set of activities, general tasks, and management structure to certify and accredit information systems and maintain the information assurance and security posture of the Defense information infrastructure throughout the life cycle of each system. The accreditation process is a formal declaration by the Designated Approving Authority that an information system is approved to operate in a particular security mode using a prescribed set of safeguards at an acceptable level of risk.

Federal Financial Management Improvement Act. The FFMIA was created in 1996 to ensure consistent accounting by an agency from one fiscal year to the next. FFMIA also provides uniform accounting standards throughout the Federal Government. Federal financial data, including the full costs of Federal programs and activities, are required so that programs and activities can be considered based on their full costs and merits.

Standard Accounting and Reporting System. STARS is a general fund accounting and reporting system that accounts for more than \$750 billion in appropriated funds for the Navy, Marine Corps, Air Force, and Defense Agencies. The receipt and use of these funds are recorded at the detail transaction level. These detail transactions populate United States Standard General Ledger account balances and are reflected on trial balance reports that are used to prepare major command and departmental audited financial statements, in addition to other fiduciary reports. STARS supports 58 individual appropriations and evolved from the consolidation of 28 Navy accounting systems since its inception.

DFAS submitted two Tier 3 certification packages for STARS in FY 2006. The first package received DBSMC approval for \$1.8 million in capital modernization cost dollars on August 31, 2005. The DBSMC approved the first package prior to the CONOPS implementation date of October 1, 2005, and it was not subject to the IRB approval process. On March 23, 2006, the second package received IRB approval for \$950,000 in capital modernization dollars. Even though the second package was approved for less than \$1 million, DFAS submitted it as a Tier 3 package because the total amount submitted for FY 2006 was \$2.75 million.

Objectives

Our overall audit objective was to determine whether STARS was properly certified and accredited in accordance with the Defense Business Transformation System Certification Criteria. Specifically, we determined if STARS complied with the investment review process. See Appendix A for a discussion of the scope and methodology.

Review of Internal Controls

We identified material internal control weaknesses for the Under Secretary of Defense for Acquisition, Technology, and Logistics and Defense Finance and Accounting Service as defined by DoD Instruction 5010.40, "Managers' Internal Control (MIC) Program Procedures," January 4, 2006. The Under Secretary of Defense for Acquisition, Technology, and Logistics and Defense Finance and Accounting Service did not have adequate internal controls for preparing, validating, pre-certifying, and approving the STARS modernization package. . Although we identified material weaknesses, we are making no recommendations because DoD Office of Inspector General Report No. D-2008-006, "Report on Automated Time Attendance and Production System Compliance with Defense Business Transformation System Certification Criteria," October 26, 2007, contains recommendations to the Under Secretary of Defense for Acquisition, Technology, and Logistics and Defense Finance and Accounting Service that should correct the material weaknesses identified in this report. A copy of this report will be sent to the senior official in charge of internal controls for the Under Secretary of Defense for Acquisition, Technology, and Logistics and Defense Finance and Accounting Service.

Investment Review Process Controls

Investment review process controls over the system modernization package were not adequate. The Under Secretary of Defense for Acquisition, Technology, and Logistics (USD[AT&L]) and DFAS did not implement sufficient controls for preparing, validating, pre-certifying, and approving the STARS modernization package. The DFAS preparation and validation controls were ineffective because the investment review guidance issued by DFAS and DoD was insufficient and inconsistent. The USD(AT&L) approval and DFAS pre-certification controls were ineffective because USD(AT&L) and DFAS did not follow DoD certification guidance. Additionally, DoD guidance did not specify the consequences that noncompliance with the IRB criteria would have on the system modernization package approval process. As a result, the STARS modernization package was pre-certified and approved for funding without meeting all of the DoD certification criteria.

DFAS Investment Review Process

On September 2, 2005, DFAS established its own investment review process and governance structure to support Component transformation initiatives and to comply with CONOPS. DFAS designated the CIO as the headquarters-level authority accountable for business system investments. The CIO acts as the Pre-Certification Authority for all business system modernizations or enhancements up to \$10 million. For modernizations in excess of \$1 million, the CIO pre-certifies and submits the investment proposals to the IRB.

DFAS Executive Steering Group. The Executive Steering Group (ESG) is the agency's primary, executive-level, decision-making body that reports to the Director of DFAS. Among many other responsibilities, the ESG oversees the DFAS portfolio management initiatives. In doing so, the ESG serves as the Component-level IRB for DFAS. It reviews and approves investment proposals based on decision criteria such as the CONOPS and internal DFAS policies and procedures.

DFAS Investment Review Working Group. The ESG established the DFAS Information Technology Investment Review Working Group (IRWG) to conduct due diligence reviews and provide input on information technology portfolio and investment issues to the ESG. It is chaired by the Deputy CIO and is composed of a representative from each DFAS directorate or business line. The IRWG coordinates and resolves investment issues that arise in the portfolio management processes. It also reviews and recommends approved investment proposals to the ESG.

DFAS IRB Process for Investments in excess of \$1 Million. The IRWG assists in overseeing the DFAS Investment Review Process. Prior to obligating funds for modernizations and enhancements estimated to cost more than \$1 million, DFAS required that system managers complete an IRB workbook providing system information. System managers were required to answer system-related questions

and provide supplemental documents such as architecture diagrams. The IRWG reviewed the workbooks and supplemental materials, and if the investment proposals were satisfactory, the IRWG recommended certification to the CIO. The CIO would then pre-certify and recommend approval and certification of the investment proposal to the IRB and the DBSMC.

System Modernization Package Preparation Controls

DFAS did not have sufficient controls over their process for preparing the STARS system modernization package. The CONOPS and the DoD Business Systems Investment Review Proposal Submission Guideline (“DoD Guideline”), July 15, 2005, required different documents to be submitted for system modernization packages. The CONOPS and DoD Guidance agreed on only one of seven required documents, as shown in Table 1.

Table 1. Required Documentation for a Tier 3 System Modernization Package		
Document Title	Guidance	
	CONOPS	DoD Guideline
POC Information for Component Pre-Certification Authority	R	A
Component Pre-Certification Letter	R	R
Certification Template	R	A
Defense Business System Certification Dashboard	NR	R
Component Economic Viability Analysis	R	A
Independent Cost Review Authority Validation Letter	NR	A
Defense Business Systems Investment Summary	NR	R
R = Required by guidance NR = Not required by guidance A = To be made available upon request		

According to the CONOPS, all IRBs are required to provide consistent guidance to the Component Pre-Certification Authorities. The DFAS process for preparing system modernization packages did not have sufficient controls in place to ensure adequate submission documentation because USD(AT&L) did not provide consistent guidance to its Components. As a result, the conflicting submission guidance made it difficult for the STARS Program Office to clearly determine what was required for the modernization package. For example, the Defense Business System Certification Dashboard is not required by CONOPS, but it is required by the DoD Guideline. To alleviate confusion, USD(AT&L) should revise and issue consistent guidance.

System Modernization Package Validation Controls

DFAS controls over validating the system modernization package did not ensure compliance with laws and regulations. Specifically, DFAS did not have documentation to support a validation for CCA, DITSCAP, and Business Enterprise Architecture compliance, although DFAS stated that STARS was compliant. STARS system management did not have documentation to support

compliance with CCA for FY 2006, and the IRWG did not perform a validation of CCA compliance.

To improve the process for FY 2007, DFAS began requiring program managers to complete the CCA compliance table found in DoD Instruction 5000.2, "Operation of the Defense Acquisition System," May 12, 2003, which lists 11 requirements for CCA compliance. In addition, Component CIOs should use the acquisition documents identified in the "CCA Compliance Table" to assess CCA compliance.

We reviewed the acquisition documents referenced in the CCA compliance table for FY 2007 to determine whether the documents referenced in the table supported CCA compliance. DFAS did not provide supporting documentation for two of the six sampled compliance table documents. As a result, the FY 2007 CCA compliance documentation did not provide auditable evidence that STARS was CCA-compliant. DFAS provided support to show that STARS was compliant with DITSCAP; however, no evidence was available to show that the IRWG performed a validation of the compliance.

The CONOPS requires a Component-level review of compliance with IRB criteria. Controls over the validation process for compliance with laws and regulations were not adequate because DFAS lacked guidance for validating and documenting compliance with applicable criteria. As a result, DFAS pre-certified the STARS modernization package for funding without the package meeting all certification criteria. Without performing sufficient validation, there is an increased risk that systems could receive funding without meeting applicable certification criteria. To mitigate this risk, DFAS should develop and implement guidance that requires a validation and documentation to show compliance with IRB criteria. DFAS should also specify the consequences that noncompliance with the DFAS Investment Review Process would have on the system modernization package pre-certification and approval process.

Pre-Certification and Approval Controls

Controls over the process for pre-certifying and approving the STARS modernization package were not sufficient. The CONOPS stated that the Pre-Certification Authority should integrate the DoD certification criteria with Component certification criteria for modernization packages costing in excess of \$1 million. In addition, the DoD certification criteria require compliance with applicable laws and regulations. The STARS program was not compliant with CCA or FFMIA. In spite of this, it was pre-certified and approved for funding.

- **Clinger-Cohen Act of 1996.** The STARS Program Management Office stated that STARS was compliant with the CCA in the certification template workbook, but it could not provide supporting documentation for FY 2006 CCA compliance. The DoD certification criteria required compliance with the CCA. A review of the FY 2007 CCA documentation did not provide auditable evidence of compliance; therefore, STARS was not CCA-compliant for FY 2006.

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- **Federal Financial Management Improvement Act.** The STARS Program Management Office stated that STARS was not compliant with the FFMIA in the certification template workbook. According to the CONOPS, if a program or initiative is not compliant with FFMIA, the Component must provide justification for noncompliance. The certification template workbook explanation of noncompliance referenced the DFAS memorandum “Federal Manager’s Financial Integrity Act, Section 4, FY 2003 Report,” May 23, 2003. The memorandum stated that agency heads who cannot provide a positive statement of assurance in accordance with FFMIA are required to submit a remediation plan. DFAS did not prepare a remediation plan for FFMIA noncompliance and did not comply with this memorandum.

The approval and pre-certification controls were not adequate because USD(AT&L) and DFAS did not follow DoD certification guidance. As a result, the STARS modernization package was pre-certified and approved for funding without being compliant with all applicable Federal laws, which increases the risk of inefficient and ineffective use of resources. To mitigate this risk, USD(AT&L) and DFAS should comply with Federal laws and regulations and revise or develop guidance that specifies the consequences of noncompliance with IRB criteria on the system modernization package pre-certification and approval process.

Recommendations, Management Comments, and Audit Response

There are no recommendations in this report. The recommendations in DoD Office of Inspector General Report No. D-2008-006, “Automated Time Attendance and Production System Compliance with Defense Business Transformation System Certification Criteria,” October 26, 2007, addressed the issues outlined in this report.

See DoD Office of Inspector General Report No. D-2008-006 for the discussion of management comments and audit response.

Appendix A. Scope and Methodology

We conducted this performance audit from July 2006 through May 2007 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed this audit at the DFAS site in Cleveland, Ohio. We reviewed the DFAS Investment Review Process used to approve the obligation of funding for FY 2006 STARS modernization efforts. We interviewed members of the DFAS Investment Review Working Group, as well as the STARS system manager. We also obtained and reviewed DFAS Investment Review Process procedures and documentation. Specifically, we reviewed the Pre-Certification Authority designation letters, the FY 2006 STARS modernization workbook, and supplemental documentation.

We performed this audit to determine whether STARS was properly certified and accredited in accordance with the Defense Business Transformation Systems Certification Criteria. The audit was performed from July 2006 through February 2007 in accordance with generally accepted government auditing standards. Specifically, we:

- interviewed personnel and discussed DFAS Investment Review Process policies and procedures at the DFAS Cleveland Program Management Office;
- reviewed and analyzed the modernization package documentation submitted by DFAS Cleveland to DFAS Headquarters and the Executive Steering Group; and
- reviewed and analyzed compliance and the validation of compliance with the CCA, DITSCAP, and FFMIA.

We also reviewed and compared the systems procedures and documentation to the following laws and DFAS guidance related to the investment review process. Specifically, we reviewed:

- Public Law 108-375 “Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005,” October 28, 2004;
- Public Law 104-208, “Federal Financial Management Improvement Act,” September 30, 1996;
- Public Law 104-106, “Clinger Cohen Act,” February 10, 1996;
- DoD Instruction 5000.2, “Operation of the Defense Acquisition System,” May 12, 2003;

-
- DoD Instruction 5200.4, “DoD Information Technology Security Certification and Accreditation Process,” December 30, 1997;
 - DoD Manual 8510.1-M, “DoD Information Technology Security Certification and Accreditation Process Application Manual,” July 31, 2000;
 - Department of Defense, “Investment Review Process Overview and Concepts of Operations For Investment Review Boards,” May 17, 2005;
 - Department of Defense, “Business Systems Investment Review Proposal Submission Guideline,” July 15, 2005; and
 - “DoD Business Systems Investment Review Process: Investment Certification and Annual Review Process User Guidance,” April 10, 2006.

We limited the scope to not include a review of the Business Enterprise Architecture compliance. This limitation did not affect the results of this audit. We did not review the management control program as it related to the investment review process because the management control program was not an announced audit objective.

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; including the DoD Approach to Business Transformation. This report is relevant to the DoD Approach to Business Transformation, specifically, DoD Business Systems Modernization.

Prior Coverage. No prior coverage has been conducted on the Standard Accounting and Reporting System investment review process during the last 5 years.

Appendix B. Report Distribution

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