

# Inspector General

United States  
Department of Defense



## Government Purchase Card Controls at DoD Schools in Korea

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### **Acronyms**

APC	Agency Program Coordinator
DDESS	Domestic Dependent Elementary and Secondary Schools
DMD	Data Mining Division
DoDDS	Department of Defense Dependents School
DoDEA	Department of Defense Education Activity
DSO	District Superintendent's Office
FAR	Federal Acquisition Regulation
GAO	Government Accountability Office
GPC	Government Purchase Card



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
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ARLINGTON, VIRGINIA 22202-4704

October 11, 2007

MEMORANDUM FOR DIRECTOR, DOD EDUCATION ACTIVITY

SUBJECT: Report on Government Purchase Card Controls at DoD Schools in Korea  
(Report No. D-2008-001)

We are providing this report for review and comment. We considered management comments on a draft of this report in preparing the final report.

Comments on the draft of this report were partially responsive; however, DoD Directive 7650.3 requires all issues be resolved quickly. The Director, DoD Education Activity, concurred with the report in general, but did not concur with the basis and rationale for the recommendation. The Director stated the DoD Education Activity would contact the DoD Government Purchase Card Program Management Office to discuss purpose and justification documentation for each purchase, but did not indicate a date for responding on the results of the discussion. We request the Director, DoD Education Activity, provide comments to this final report on the results of the meeting and any additional planned actions by November 13, 2007.

If possible, please send management comments in electronic format (Adobe Acrobat file only) to [audcolu@dodig.mil](mailto:audcolu@dodig.mil). Copies of the management comments must contain the actual signature of the authorizing official. We cannot accept the / Signed / symbol in place of the actual signature. If you arrange to send classified comments electronically, they must be sent over the SECRET Internet Protocol Router Network (SIPRNET).

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

A handwritten signature in black ink that reads "Paul J. Granetto".

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



## Department of Defense Office of Inspector General

Report No. D-2008-001

October 11, 2007

(Project No. D2007-D000FJ-0038.002)

### Government Purchase Card Controls at DoD Schools in Korea

#### Executive Summary

**Who Should Read This Report and Why?** DoD Education Activity managers, purchase cardholders, and approving officials should read this report because it discusses the administration and management controls for the Korea District Government Purchase Card Program.

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

The DoD Education Activity-Pacific Area Purchase Card Program includes a headquarters office in Okinawa and school districts in Korea, Okinawa, Japan, and Guam. This report includes our review of the Korea District. Korea District cardholders incurred about 1,500 transactions worth over \$1.3 million in charges against their purchase cards for the period of review. A Government purchase card can be used as a method of procurement or a method of payment.

**Results.** For the 100 judgmentally sampled Government purchase card transactions we reviewed, controls over the use of the Government purchase card by DoD schools in the Korea District were generally effective. Our judgment sample of 100 Government purchase card transactions, valued at \$393,282.43, showed the Government purchase card had been used to make appropriate purchases. However, the purchase card documentation on file did not contain all of the required information related to the purchases. Specifically, the documents we examined did not contain written evidence of the Government need for the purchases as required by the Federal Acquisition Regulation.

Our review of the Purchase Card Program related to the 100 transactions did not identify any material management control weaknesses. See the Background section of the report for the discussion of the review of internal controls.

**Management Comments and Audit Response.** The Director, DoD Education Activity, concurred with the report in general; however, the Director did not concur with the basis and rationale for the report recommendation to document the need for purchases. Prior to accepting the recommendation, the Director planned to contact the DoD Government Purchase Card Program Management Office to discuss purpose and justification documentation for each purchase. We continue to believe our recommendation is valid, but accept the Director's plan to discuss the issue with the Purchase Card Program

Management Office and request that the Director, DoD Education Activity, provide comment on this report on the results of the meeting and any additional planned actions by November 13, 2007. A discussion of the management comments is in the Finding section of the report and the complete text of the comments is in the Management Comments section.

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## Background

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

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

**Use of the Government Purchase Card.** The Government purchase card is the preferred method to purchase and to pay for micro-purchases according to the Federal Acquisition Regulation (FAR) 13.2, “Actions At or Below the Micro-Purchase Threshold.” Use of the purchase card as a procurement and payment tool for micro-purchases is also defined in FAR 13.301, “Government-wide Commercial Purchase Card.” A micro-purchase is defined as an acquisition of supplies or services in which the aggregate amount does not exceed \$3,000 except, in the case of construction, the limit is \$2,000. For purchases made outside the United States, the threshold is \$25,000. Additionally, the purchase card may be used as an ordering and payment mechanism for orders above the micro-purchase threshold. When used as an ordering and payment mechanism, contractors may bill against the card. When the order is delivered, the contractor bills the purchase card account instead of issuing an invoice directly to the agency.

**DoD Education Activity.** The DoD Education Activity (DoDEA) is a field activity under the Under Secretary of Defense for Personnel and Readiness. DoDEA operates schools throughout the world and provides education for students from preschool through grade 12. Its schools are open to eligible dependents of Armed Forces members and Federal Government civilians.

DoDEA operates two parallel schools systems: the DoD Dependents Schools (DoDDS) and the DoD Domestic Dependent Elementary and Secondary Schools (DDESS). For administrative purposes, the DoDEA is divided into three areas: DoDDS-Pacific, DoDDS-Europe, and DDESS. Within each area are a varying number of school districts.

**DoDDS-Pacific and DDESS-Guam.** The Pacific Area includes three overseas school districts (Korea, Japan, and Okinawa) and a domestic school district (Guam). The Pacific Area headquarters is located at Torii Station, Okinawa, Japan. The Korea District headquarters is on Yongsan Garrison Army Post, Seoul, Korea. The Pacific Area is headed by a director and each school district is headed by a school superintendent. The Korea District Superintendent’s Office

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has two primary Government purchase card cardholders and each Korea school has one cardholder. The approving official for the Korea District is the District chief of staff and the approving official for each school is either the principal or an assistant principal.

## **Objectives**

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

## **Review of Internal Controls**

We conducted our audit in accordance with the criteria contained in the Government Accountability Office (GAO) Purchase Card Audit Guide, GAO-04-87G, November 2003. For the Korea District Government Purchase Card Program, we tested the key elements of the control environment outlined in the GAO Purchase Card Audit Guide for internal control testing. Our review of the program as related to 100 judgmentally selected purchase card transactions disclosed no material internal control weaknesses.

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# Documentation on the Use of the Government Purchase Card-Korea District

For the 100 judgmentally sampled Government purchase card transactions we reviewed, controls over the use of the Government purchase card by DoD schools in the Korea District were generally effective. Our judgmental sample of 100 Government purchase card transactions, valued at \$393,282.43 showed the Government purchase card had been used to make appropriate purchases. However, the purchase card documentation on file did not contain all of the required information related to the purchases. DoDEA guidance on the use of the Government purchase card did not require the documentation of a Government need in the purchase file. Specifically, the documents we examined did not contain written evidence of the Government need for the purchases as required by the Federal Acquisition Regulation. Without the written documentation, there is no assurance that the acquisition was adequately studied to determine whether it meets a legitimate Government need.

## Control Environment

**Cardholders and Approving Officials.** The Korea District Superintendent's Office (DSO) and three schools are physically located on Yongsan Garrison Army Post and five schools are physically located on other DoD military bases in Korea. The DSO had two cardholders and one approving official, the chief of staff, all of whom were physically located at the DSO. The cardholders and approving officials for each school were physically located at the schools, and the approving officials were either the principal or assistant principal of that school.

**Tests of the Internal Control Environment.** In performing our review of the internal control environment for the Korea District, we tested these key elements: span of control, training, purchasing and reviewing authorities, and separation of duties.

**Span of Control.** The DoD Government Charge Guidebook requires that not more than seven cardholders exist for each approving official. The Korea District span of control was appropriate. In each school, the cardholder was the supply technician and the approving official was either the principal or an assistant principal. The DSO had two cardholders and the approving official was the District chief of staff.

**Training.** According to the DoD Government Charge Guidebook, the Agency Program Coordinator (APC) is responsible for establishing, maintaining, and monitoring purchase card training. The DoDEA, "Government Purchase Card Training Guide," August 2005, requires three mandatory training courses for participants in its Government Purchase Card Program. The three courses were

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the “Government Purchase Card Tutorial,” “Section 508 Training,” and DoDEA unique training for Agency Program Coordinators (APC).

The APC for the Korea District was located at the Pacific Area headquarters. The APC monitored the provision of refresher and annual training courses to purchase card officials. We reviewed the cardholder training documentation for 9 of the 10 Korea District cardholders who were identified for the 100 purchases we selected. One cardholder had retired prior to our review. The training files for that individual were archived in the Pacific Area headquarters. Documentation showed that the nine Korea District cardholders were current in their training requirements.

**Purchasing and Reviewing Authorities.** The DoD Government Charge Guidebook considers support from the highest management levels to be a strong management control. The approving official for the DSO was the chief of staff. The approving official at the Korea District schools was either the principal or the assistant principal of the school. The chief of staff is a higher level manager in the District and principals are the highest management officials within the schools. The evidence of high level management involvement showed the Government Purchase Card Program was appropriately supported through the Korea District. Further, the Pacific Area had appointed an APC, who performed periodic audits of the Korea District cardholders’ accounts.

**Separation of duties.** Maintaining the proper separation of duties is a mandatory management control. The DoD Government Charge Guidebook states that key duties such as making purchases, authorizing payments, certifying funding, and reviewing and auditing functions will be assigned to different individuals to minimize the risk of loss to the Government to the greatest extent possible. At the DSO and the eight Korea District schools, the cardholders were often the requestors for purchases. Under the personnel structure for the school system, the schools’ purchase cardholders were also the supply technicians. However, these occurrences were not unexpected. In 100 transactions tested, the DSO or the schools’ principals or assistant principals approved the purchases, certified the funding availability, and approved the cardholders’ account payments or were involved in dispute resolution. In addition, the Pacific Area APC performed periodic audits of the cardholders’ accounts.

## Acquisition Attributes

We also tested for compliance with five acquisition criteria contained in the GAO Purchase Card Audit Guide, GAO-04-87G, November 2003. For the 100 Korea District purchase card transactions we judgmentally selected for review, we determined whether the transactions were based on five attributes outlined in the GAO guide. The acquisitions:

- were for legitimate Government needs,
- had independent receipt and acceptance,
- had established physical control and accountability over acquired assets,

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- had the billings and purchase logs reconciled by the cardholder, and
  - had been reviewed by approving officials.

## Purchase Card Transaction Results

**Determination of a Legitimate Government Purchase.** Acquisitions using the Government purchase card must meet the test that the goods or services obtained are to fulfill a Government need. Section 1301(a), title 31, United States Code, provides the general guidance: “Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law.”

**Acquisition Documentation.** FAR Subpart 4.8, “Government Contract Files,” prescribes requirements for establishing, maintaining, and disposing of contract files. The documentation in the files must be sufficient to constitute a complete history of the acquisition transaction for the purposes of:

- providing a complete background as a basis for informed decisions at each step in the acquisition process,
- supporting actions taken,
- providing information for reviews and investigations, and
- furnishing essential facts in the event of litigation or congressional inquiries.

The records for an acquisition should support that the acquisition met a legitimate Government need.

**Test for Legitimate Need.** The 100 judgmentally selected transactions reviewed included 20 transactions by the DSO and 10 transactions at each of eight different District schools. The transactions were selected from data originating from the bank’s records. Of the 100 transactions reviewed, 98 were initiated by Korea District cardholders.

We determined whether each of the 100 selected transactions was a legitimate Government purchase by reviewing either the DoDEA Form 8052, “Request for Approval Prior to Government Purchase Card Purchase” or the “DoDDS Pacific GPC [Government Purchase Card] Pre-Approval Purchase Form,” as appropriate from the files; reviewing other documentation in the purchase files; and interviewing district personnel. For 77 purchases, the cardholders used a DoDEA Form 8052, which was an exact copy of the Users Manual prescribed GPC Form 3. For the other 21 purchases, the cardholders used an older form called the “DoDDS Pacific GPC Pre-Approval Purchase Form,” dated December 2004.

For 98 transactions we reviewed, the Korea District cardholders used either one of two forms to document the approval and acquisition process. Two transactions did not have these forms because the transactions were not initiated by District

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personnel. For one transaction in our sample, a DoD school in Korea was billed for items they did not purchase. The DSO notified the bank and the charges were removed. For another transaction, a charge was processed twice, then one of the charges was credited to the account.

None of the 98 transactions' DoDEA Forms 8052 or DoDDS Pacific GPC Pre-Approval Purchase Forms contained a justification or purpose for the acquisition. No space on either form was allotted to record the reason for the purchase. No other documentation was included in the files to record a justification for the acquisitions. DoDEA Regulation 8000.1 and the DoDEA Government Purchase Card Users Manual had not provided guidance to document the justification for a purchase. In accordance with FAR Subpart 4.8, acquisition documentation should fully support the acquisition including that the purchase meets a legitimate Government need.

Korea District cardholders were required to obtain approval from the approving official before making a credit card purchase. In each of the 98 cases, the purchases were appropriately approved by either the chief of staff for DSO transactions or the principals or assistant principals for the schools' transactions. When we questioned the basis of the purchases, district officials were able to provide rationale for each of the purchases. For example, the Seoul American Elementary School purchased two cordless telephones. No documentation in the file explained the need for these telephones. The purchase cardholder explained that the two telephones replaced the principal's broken telephone and improved the principal's and assistant principal's mobility in the school. The phones permitted the principals to travel throughout the school and still be in telephone contact. The FAR prescribes that the documentation in the files should be sufficient to constitute a complete history of the acquisition and provide support for the actions taken. An acquisition by DoDEA activities must meet a legitimate Government need. Therefore, the acquisition files should support that the transaction does meet a legitimate Government need.

**Independent Receipt and Acceptance.** Because of the limited personnel structure of the District's schools, the purchase cardholders were often the requesters and receivers of the goods and services acquired. For 43 of the 100 transactions reviewed, the cardholders were also the receivers of the goods and services. The District had alternate internal controls, such as higher level approvals and periodic Pacific Area APC reviews. In the 100 acquisitions tested, we did not observe that the arrangement was an unreasonable risk with the controls in place.

**Physical Control and Accountability Over Pilferable and Other Vulnerable Property.** At five schools, we tested and verified the existence of at least one item acquired from the 100 transactions reviewed. The items we tested we considered pilferable or convertible to personal use. We were able to physically verify the tested pilferable property at each of the five schools. We noted that while Korea District did not have a formal system to track its minor, pilferable, or sensitive property, District personnel were aware of the need for such a system and were developing a system using an electronic spreadsheet. The system was based upon submission of data to the DSO. We did not perform tests of this developmental system.

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**Cardholder Reconciliation.** Cardholders are required to reconcile and approve their monthly statements. The DoDEA Government Purchase Card Users Manual requires cardholders to record on a monthly log the acquisitions using the purchase card. The purchase card agent, U.S. Bank, provides monthly statements to cardholders and to billing and approving officials. The cardholders and billing and approving officials are to compare the purchase records to the monthly statement and pursue any discrepancies. After the statements are reviewed and approved, the statements are processed for payment of the bill. The monthly statements for the 100 transactions reviewed were appropriately reconciled and approved. This included the one transaction in our sample of 100 that was a charge by an unknown unauthorized party. The cardholder and approving official observed the charge, contested it, and U.S. Bank reversed the charge.

**Approving Official Review.** Approving officials are required to pre-approve purchase card transactions. Approving officials are also required to review and sign the monthly statements. We did not find any exceptions to these requirements for the 100 transactions that we reviewed. All 98 uses of the purchase card were approved by an appropriate authority and the applicable monthly statements related to the 100 transactions reviewed were signed by the approving officials.

**DoD Education Activity Guidance.** The DoDEA had issued guidance on the use of the Government-wide purchase card. The overall guidance was DoDEA Regulation 8000.1, "Use of the Government-wide Commercial Purchase Card," February 18, 2005. DoDEA also published the "Government Purchase Card Users Manual," August 15, 2005. These guides provided information and instructions to DoDEA personnel on the Purchase Card Program and the use of the purchase card. DoDEA Regulation 8000.1 provided overall guidance on the Purchase Card Program. The Users Manual provided more specific instructions on what the card could be used for and how to document the use of the card. The guides did not require documenting the Government need and justification for the purchase.

## Summary

The Korea District uses of the purchase card were appropriate and, in general, the controls over the use of the card were adequate for the transactions in our judgment sample. However, a key attribute for an acquisition was not documented: legitimate Government need.

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## Recommendation, Management Comments, and Audit Response

**The Director, DoD Education Activity, needs to amend DoD Education Activity Directive 8000.1 and the DoD Education Activity’s “Government Purchase Card Users Manual” to require documenting that an acquisition meets a legitimate Government need by including a purpose and justification in the purchase card files.**

**Management Comments.** The Director, DoD Education Activity, concurred with the report in general; however, the Director did not concur with the basis and rationale for the recommendation. The Director referenced five criteria to support his response that it is not a requirement for him to document purchase card files with a purpose and justification. The Director stated that the DoD Education Activity Government Purchase Card Program was in compliance with DoD procedures. The Director stated that, in an effort to further address the recommendation, the Education Activity would contact the Department of Defense Government Purchase Card Program Management Office to discuss purpose and justification documentation for each purchase.

**Audit Response.** The comments from the Director, DoD Education Activity, were partially responsive. The referenced criteria that the Director cited are silent as to documenting legitimate Government need when making procurements. However, Federal Acquisition Regulation Subpart 4.8 prescribes that acquisition files provide a complete background as a basis for informed decisions in the acquisition process and to support the actions taken. An activity’s decision that an acquisition meets a legitimate Government need is part of the decision-making process and documenting the process will support more adequately the actions taken. Recording the basis for an acquisition on the DoD Education Activity purchase request form would enhance management controls by decreasing reliance on verbal evidence. Implementing the recommendation would enhance the DoD Education Activity’s controls with little additional effort. We agree with the Director’s plan to discuss the issue with the Purchase Card Program Management Office and request the Director, DoD Education Activity, provide comments to this final report on the results of the meeting and any additional planned actions.



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## Appendix A. Scope and Methodology

We conducted this performance audit from March 2007 through July 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.

The audit assessed whether the DoD Education Activity's Department of Defense Dependent Schools-Pacific, Korea District, use of the Government-wide purchase card was in compliance with applicable laws and regulations. We also reviewed the management control program over the use of the purchase card.

We judgmentally selected 100 purchase card transactions, valued at \$393,282.43, recorded by the Defense Data Manpower Center as made by cardholders in the Korea District. The transactions we selected covered the period September 1, 2005, through August 30, 2006. During this period, the Korea District had a total of 1,511 purchase card transactions, valued at \$1.33 million. The 100 transactions included 20 transactions from the Korea District Headquarters and 10 transactions each from eight different Korea schools. Because we used judgmental sampling techniques to select the transactions for our review, we have not made statistical projections.

To perform this audit, we examined documents at the Korea District headquarters on Yongsan Garrison Army Post. The documents examined included purchase card requests, vendor invoices or receipts, purchase card logs, receiving reports, U.S. Bank purchase card monthly statements, training documents, and other documents as needed for each of our sample items. Additionally, we visited five schools in our sample to verify the existence of property purchased and interviewed cardholders and approving officials as needed.

**Use of Computer-Processed Data.** We did not evaluate the general and application controls of the U.S. Bank system that processes purchase card transactions and cardholder and approving official data, and we did not evaluate the general and application controls of Defense Data Manpower Center. The Data Manpower Center obtains purchase card information from U.S. Bank and provides it to the DoD IG Data Mining Division (DMD). The DoD IG DMD then provided the data to us. We determined data reliability by comparing the data provided to us to source documents. Source documents included invoices from vendors and U.S. Bank-provided monthly statements. Not evaluating the controls did not affect the results of the audit.

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

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

## **Prior Coverage**

During the last 5 years, the Government Accountability Office (GAO) and the Department of Defense Inspector General (DoD IG) have issued numerous reports discussing DoD Government Purchase Card Programs. Unrestricted GAO reports can be accessed over the Internet at <http://www.gao.gov>. Unrestricted DoD IG reports can be accessed at <http://www.dodig.mil/audit/reports>.

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## **Appendix B. Report Distribution**

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Under Secretary of Defense for Personnel and Readiness  
Director, DoD Education Activity  
Director, Department of Defense Dependents School – Pacific  
District Superintendent, Korea District

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# Department of Defense Education Activity Comments



DEPARTMENT OF DEFENSE  
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AUG 31 2007

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR DEFENSE  
FINANCIAL AUDITING SERVICE

SUBJECT: Report on Government Purchase Card Controls at DoD Schools in Korea  
(Project No. D2007-D000 FJ-0038.002)

We appreciate the opportunity to comment on the subject draft report. We concur with the report in general; however, we do not concur with the basis and rationale for the report recommendation. Our comments on the report recommendation are below:

Report Recommendation:

The Director, DoD Education Activity, needs to amend DoD Education Activity Directive 8000.1 and the DoD Education Activity's "Government Purchase Card Users Manual" to require documenting that an acquisition meets a legitimate Government need by including a purpose and justification in the purchase card files.

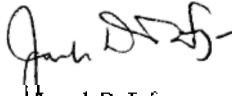
The following regulations, guides, memorandums, and manuals are provided as references to support DoDEA's response that it is not a requirement to document purchase card files with a purpose and justification.

- (a) Federal Acquisition Regulation (FAR) Part 13.301(b).
- (b) Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, Sections entitled "Purchasing" and "Management Controls."
- (c) DoD Deputy Chief Financial Office (OUSDC) and Defense Procurement and Acquisition Policy (OUSDAI&L) memorandum dated Dec 19, 2005, entitled "Internal Controls for the Purchase Card Program."
- (d) Department of Defense Financial Management Regulation (DoDFMR) Volume 10, Chapter 10, paragraph 100208, subparagraphs 100306D, 100307I, and Annex 1 and 2
- (e) DoDEA Directive 8000.1 and the DoDEA Government Purchase Card Users Manual.

The DoDEA Government Purchase Card Program is in compliance with the Agency procedures as established by the Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, the Department of Defense Financial Management Regulation, and the OSD guidance on Internal Controls for the Purchase Card Program as authorized by FAR Part 13.301(b).

In an effort to further address your recommendation, DoDEA will contact the Department of Defense Government Purchase Card Program Management Office to discuss purpose and justification documentation for each purchase and to verify that DoDEA is compliant with current Government Purchase Card regulations and guidelines.

My point of contact on this matter is Mr. D Sibley, Chief, Compliance and Assistance, who may be contacted by email: [d.sibley@hq.dodea.edu](mailto:d.sibley@hq.dodea.edu) or by telephone at (703) 588-3244.



Joseph D. Tafoya  
Director

## **Team Members**

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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# Inspector General Department of Defense

