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Defense Retiree and Annuitant Pay System and the
Deployable Disbursing System Compliance with
the Defense Business Transformation System
Certification Criteria

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Acronyms

CA	Certification Authority
CCA	Clinger Cohen Act of 1996
CONOPS	Investment Review Process Overview and Concept of Operations for Investment Review Boards
DAA	Designated Approving Authority
DBSMC	Defense Business Systems Management Committee
DDS	Deployable Disbursing System
DFAS	Defense Finance and Accounting Service
DITSCAP	DoD Information Technology Security Certification and Accreditation Process
DRAS	Defense Retiree and Annuitant Pay System
FFMIA	Federal Financial Management Improvement Act
IRB	Investment Review Board
IRWG	Investment Review Working Group
NDAA	National Defense Authorization Act
OSD	Office of the Secretary of Defense
PCA	Pre-Certification Authority
PMO	Program Management Office
SSAA	System Security Authorization Agreement



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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January 4, 2008

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
UNDER SECRETARY OF DEFENSE
(COMPTROLLER)/CHIEF FINANCIAL OFFICER
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE

SUBJECT: Report on the Defense Retiree and Annuitant Pay System and the Deployable
Disbursing System Compliance with the Defense Business Transformation
System Certification Criteria (Report No. D-2008-040)

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 Ms. Patricia Remington at (703) 601-5815 (DSN 329-5815), Mr. G. Marshall Grimes at (703) 601-5808 (DSN 329-5808). The team members are listed inside the back cover. See Appendix B for the report distribution list.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, appearing to read "Paul J. Granetto".

Paul J. Granetto, CPA
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Defense Financial Auditing Service

Department of Defense Office of Inspector General

Report No. D-2008-040

January 4, 2008

(Project Nos. D2006-D000FG-0174.000, D2006-D000FG-0179.000)

Defense Retiree and Annuitant Pay System and the Deployable Disbursing System Compliance with the Defense Business Transformation System Certification Criteria

Executive Summary

Who Should Read This Report and Why? DoD personnel who prepare, review, pre-certify, certify, and approve Defense business system investments will find this report of interest. It describes the policies and procedures used to prepare, pre-certify, certify, and approve Tier 3 Defense business modernizations. Specifically, this report discusses the procedures used to approve the FY 2006 modernization efforts for the Defense Retiree and Annuitant Pay System (DRAS) and the Deployable Disbursing System (DDS).

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 DRAS and DDS with the Defense Business Transformation System Certification Criteria. One additional report will discuss another system's compliance.

The "Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005" (NDAA) 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 NDAA, the Defense Business Systems Management Committee issued the Investment Review Board Concept of Operations. The Concept of Operations provides guidance on certifying Defense business system investments in excess of \$1 million, which require an Office of the Secretary of Defense-level review and approval. Components were expected to develop their own investment review processes consistent with the NDAA and this Concept of Operations.

DRAS is an automated system that computes retirement and annuity pay for all military retirees, annuitants, and surviving spouses. This centrally located system interfaces with applicable personnel, accounting, and disbursing systems.

DDS is an automated system that provides users with a standard method to automate travel pay, military pay, accounts payable, collection processes, disbursing functions, and reporting requirements. The system interfaces with applicable automated information systems for disbursing, collecting, processing, and recording disbursement data and transactions. DDS can be used on a network or stand-alone computer.

Results. The Defense Finance and Accounting Service Investment Review Board process was not sufficient for pre-certifying modernization packages and identifying required supporting documentation. As a result, the Defense Business Systems Management Committee did not provide reasonable assurance that the pre-certification, certification, and approval for funding of the DRAS and DDS modernization packages

were in accordance with the DoD goal of improving financial information and systems and facilitating audit readiness. Unless the Defense Business Systems Management Committee provides adequate guidance to Components for implementing sufficient controls, the Defense Business Systems Management Committee may continue to approve system modernizations that are not adequately supported or that do not comply with Federal and DoD regulations. See the Finding section of the report for a complete discussion of our review.

Management Comments. We provided a draft of this report on May 30, 2007. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

Management Actions. Management actions taken to address the recommendations for 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, should resolve the issues outlined in this report.

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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 Defense Retiree and Annuitant Pay System (DRAS) and the Deployable Disbursing System (DDS) with the Defense Business Transformation System Certification Criteria. One additional report will discuss another system's 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 (DAA) certifies the modernization to the Defense Business Systems Management Committee (DBSMC), and the DBSMC approves the certification. The NDAA defines business system modernizations 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 Offices of the Secretary of Defense (OSD)-level approval authorities:

- Under Secretary of Defense for Acquisition, Technology, and Logistics;
- Under Secretary of Defense (Comptroller)/Chief Financial Officer;
- 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, minimize costs, and 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 and DoD Business Systems Investment Review Proposal Submission Guideline. On June 2, 2005, the DBSMC issued the Investment Review Process Overview Concept of Operations for Investment Review Boards (CONOPS). The Special Assistant for Business Transformation and the Deputy Under Secretary of Defense for Financial Management subsequently issued the DoD Business Systems Investment Review Proposal Submission Guideline, Version 07 15 05, to complement the CONOPS. These documents explain the investment review process and certification criteria

and describe the responsibilities of the Pre-Certification Authority (PCA), the IRB, the Certification Authority (CA), and the DBSMC.

The CONOPS describes the levels of certification review, or Tiers, required for business system modernization investments. These levels are based on specific criteria that include dollar value, special interest designation, or whether it meets the criteria for Acquisition Category I.

- Tier 1: certification processes that apply to Major Automated Information Systems or programs.
- Tier 2: certification processes that apply to modernizations and investments greater than \$10 million to less than the Major Automated Information System threshold¹ or those designated as special interest.²
- Tier 3: certification processes that apply to those modernizations and investments greater than \$1 million to less than \$10 million.

The PCA is responsible for establishing the Component's own investment review process and governance structure, integrating the Component process with OSD processes, and conducting Component-level reviews of package information before submission to the IRB. The PCA must pre-certify Tiers 1, 2, and 3 business system modernization requests before recommending them to the CA for review and certification.

The IRB is responsible for reviewing modernization requests and recommending them to the CA for certification. The OSD IRB chair is responsible for providing clear and concise documented guidance to the Component PCA for Component pre-certification.

The Offices of the Secretary of Defense Certification Authorities are responsible for conducting business system investment reviews, certifying business system modernizations, establishing priorities and strategic direction for business systems review, and ensuring compliance with requirements. The CA reviews the modernization investment package after the PCA recommendation. Based on the CA's review and the PCA's recommendation, the CA makes a certification decision for the modernization investment package.

The DBSMC is the final approval authority. Specifically, the DBSMC approves the modernization packages based on recommendations made by the CAs. Additionally, the DBSMC must ensure that all IRBs provide guidance to Component PCAs. The DBSMC is also responsible for recommending to the Secretary of Defense the policies and procedures necessary to integrate the NDAA requirements.

¹The current Major Automated Information System threshold is \$32 million.

²Special 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.

The DoD Business Systems Investment Review Proposal Submission Guideline provides additional process and proposal submission guidance. Specifically, this submission guideline provides instructions for completing the Appendix E Certification Template (IRB workbook) and submitting the modernization package to the IRB Portal. The IRB Portal is the automated workflow tool and the OSD single entry point for business system investment submissions. Access to the IRB Portal is password-restricted, and PCAs are responsible for obtaining access and posting their systems investment submissions.

The IRB workbook identifies system information that includes points of contact, the system description, funding and budget, a certification request, a justification, a transition plan, and architecture. Each section in the IRB workbook contains a series of questions that must be answered. Responses to Yes/No questions require further narrative explanation when specifically requested.

Defense Finance and Accounting Service Investment Review Board Process. The Defense Finance and Accounting Service (DFAS) developed a Component-level review and approval process. DFAS chartered the Information Technology Investment Review Working Group (IRWG) to conduct investment reviews and provide input on portfolio and investment issues. The IRWG is responsible for conducting pre-certification reviews for the OSD IRB process.

The DFAS IRB process for pre-certifying Tier 3 business systems includes submitting the IRB workbook and required documents (such as the Defense Business Systems Certification Dashboard and Economic Viability Analysis) to the IRWG.

The IRWG reviews the documentation and directs questions to the system point of contact. After all IRWG members concur on the modernization package, a pre-certification memorandum is submitted to the PCA. Once the PCA signs the memorandum, it is posted to the OSD IRB Portal with the Certification Dashboard and point of contact information.

For FY 2006 modernization investments, DFAS used the IRB workbook, which required system managers to state whether their automated systems complied with applicable policies, laws, and regulations. Specifically, system managers were required to indicate if their system was compliant with the Clinger-Cohen Act (CCA), DoD Information Technology Security Certification and Accreditation Process (DITSCAP), and the Federal Financial Management Improvement Act (FFMIA).

Clinger-Cohen Act. The CCA of 1996 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.

The DoD Instruction 5000.2, "Operation of the Defense Acquisition System," May 12, 2003, establishes a table to aid DoD Components and Agencies in assessing CCA compliance. The table identifies several requirements related to the CCA, including whether the program has an information assurance strategy consistent with DoD policies.

DoD Information Technology Security Certification and Accreditation Process. The DITSCAP establishes a standard Department-wide process, a set of activities, general tasks, and a 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 DAA 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. The DITSCAP process begins when a system is developed or modified in response to an identified operational requirement mission or need.

Federal Financial Management Improvement Act. The FFMIA was enacted in 1996 to ensure consistent accounting by an agency from one fiscal year to the next. The 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.

Defense Retiree and Annuitant Pay System. DRAS is a DFAS automated system that computes retirement and annuity pay for all military retirees, annuitants, and surviving spouses. DRAS replaced eight military retiree and annuitant payroll systems in 1995 with a standard, centrally located system that interfaces with applicable personnel, accounting, and disbursing systems. The DFAS Cleveland Center processes both retiree and annuitant pay.

DFAS requested \$2.745 million for FY 2006 to modernize DRAS to keep it compliant with the NDAA and to pay retirees and annuitants accurately and timely. DFAS prepared a modernization package request, and the PCA recommended approval of the package on September 2, 2005. The DBSMC approved the DRAS modernization request on September 28, 2005.

Deployable Disbursing System. DDS is an automated system that provides its users with a standard method to automate travel pay, military pay, accounts payable, collection processes, disbursing functions, and reporting requirements. This system interfaces with applicable automated information systems for disbursing, collecting, processing, and recording disbursement data and transactions and can be used on a network or stand-alone computer. DDS can also be configured for use in a main disbursing office or in a tactical environment.

DFAS requested \$4.300 million for FY 2006 to modernize the DDS to complete the Marine Corps' transformation from the Standard Finance System Redesign I to DDS as well as to support changes to the Army's version of DDS. DFAS prepared a modernization package request, and the PCA recommended approval of the package on July 11, 2005. The DBSMC approved the DDS modernization request on August 31, 2005.

Objectives

Our overall audit objective was to determine whether DRAS and DDS were properly certified and accredited in accordance with the Defense Business Transformation System Certification Criteria. Specifically, we determined whether DRAS and DDS complied with the IRB process. Although announced as an objective, we did not review the management control program as it related to the overall objective because a management control program was not developed for the IRB process. See Appendix A for a discussion of the scope and methodology.

Review of Internal Controls

DFAS did not implement sufficient controls to ensure that the modernization decisions for DRAS and DDS included the impact of being noncompliant with Federal and DoD regulations and were based on adequate supporting documentation. As a result, the DBSMC did not provide reasonable assurance that the pre-certification, certification, and approval for funding of DRAS and DDS modernization packages were in accordance with the DoD goal of improving financial information and systems and facilitating audit readiness.

Investment Review Process for Business System Investments

The Defense Finance and Accounting Service IRB process was not sufficient for pre-certifying modernization packages and identifying required supporting documentation. This process was not sufficient because the DBSMC did not provide DoD Components with adequate guidance for developing Component-level IRB processes. Specifically, the DBSMC guidance did not define the impact that noncompliance with Federal and DoD regulations would have on the pre-certification process. In addition, the DBSMC guidance did not identify specific documentation requirements for supporting Component responses in the IRB workbook. As a result, the DBSMC approved the DRAS and DDS packages for funding of \$2.745 and \$4.300 million, respectively based on unsupported documentation and did not provide reasonable assurance that the pre-certification, certification, and approval for funding of these packages were in accordance with the DoD goal of improving financial information and systems and facilitating audit readiness.

DFAS Investment Review Process

The DFAS IRB process was not sufficient for pre-certifying modernization packages because the guidance from the DBSMC was not complete. The DBSMC issued the CONOPS, however, it did not provide Components with specific instructions for developing Component-level IRB processes and stated that Components were expected to establish their own investment review governance structures. DFAS chartered the IRWG to conduct investment reviews and provide input on portfolio and investment issues.

In addition, because the DBSMC guidance did not specify compliance with Federal and DoD requirements, DFAS did not define in their IRB process the effect that noncompliance with the FFMIA would have on the pre-certification process. DFAS stated in their IRB workbook that DRAS was not compliant with the FFMIA. However, the IRWG reviewed the DRAS modernization request, and the PCA recommended the modernization package to the DBSMC for funding even though the system was not FFMIA compliant.

Without clear guidance, the DBSMC did not provide reasonable assurance that the pre-certification, certification, and approval for funding of the DRAS and DDS modernization packages were in accordance with the DoD goal of improving financial information and systems and facilitating audit readiness. Also, non-compliance with Federal regulations could impede the DoD from achieving auditable financial statements.

Supporting Documentation

The DFAS IRB process was not sufficient for ensuring that Components maintained documentation that supported their IRB workbook responses and the justification for making pre-certification decisions. This process was not sufficient because the DBSMC did not provide Components with adequate guidance for developing their Component-level IRB processes. Specifically, the DBSMC did not identify requirements for supporting documentation.

DFAS provided system project managers instructions for submitting the documentation for review and provided an overview of how the documents proceed through the DFAS IRB process but did not instruct system managers on which documentation was required and should be maintained to support their IRB workbook responses. Although DFAS was not required to submit the IRB workbook as part of the modernization package for Tier 3 systems, DFAS was still accountable for the information in the IRB workbook and was required to make this information available upon request.

Specifically, DDS Program Management Office (PMO) personnel were unable to provide supporting documentation that demonstrated compliance with the DITSCAP, CCA, and FFMIA because of the lack of specific guidance. We did not identify these issues with DRAS documentation; however, DFAS could not provide sufficient documentation that supported their decisionmaking process.

DoD Information Technology Security Certification and Accreditation Process. The DDS System Security Authorization Agreement (SSAA) was not signed by any of the required parties and did not identify the user sites or describe the operating environment at each proposed operating location. The SSAA is a key element of DITSCAP and establishes a binding agreement on the security level and operating environment. The agreement is among the DAA, the CA, the user representative(s), and the program manager. Their signatures on the SSAA are evidence of their agreement. Without an SSAA signed by the appropriate representatives, there is reduced assurance that all interested parties agreed on the security level and operating environment required for DDS.

The user representatives for the DDS modernization request were the U.S. Army Finance Command and the Marine Corps. However, the SSAA used by DFAS to support this request identified the U.S. Army Finance Command as the only user representative, and supporting documentation did not state whether a separate SSAA was being developed for the Marine Corps deployment. The deployment of the DDS to the Marine Corps represented a major change, and the DDS PMO should have prepared a new SSAA. Without an SSAA signed by the appropriate representatives, there is reduced assurance that all interested parties agreed on the deployment.

Clinger-Cohen Act. The DDS PMO used the table established in DoD Instruction 5000.2 to assess compliance with the CCA. The DDS PMO used the SSAA to demonstrate that an information assurance strategy consistent with DoD policy was in place. However, as previously stated, the SSAA provided by the PMO did not include the required signatures. As a result, there is reduced assurance that an information assurance strategy was in place, and agreed to by all interested parties, for DDS.

Federal Financial Management Improvement Act. The FFMIA requires the head of an agency to report annually on the compliance of their financial management systems. Neither the DFAS Chief Information Officer nor the DDS PMO was able to provide documentation that DDS met the FFMIA reporting requirements for FY 2004 and 2005.

DRAS Modernization Package. As discussed earlier, DFAS stated in its IRB workbook that DRAS was not compliant with FFMIA. The DFAS IRB process did not include sufficient requirements for documenting the decisionmaking process for pre-certifying systems that are not compliant with Federal or DoD regulations. DFAS could not provide documentation to support the decision methodology used to pre-certify the DRAS modernization package when DRAS was not compliant with FFMIA.

The Under Secretary of Defense for Acquisition, Technology, and Logistics needs to direct the Business Transformation Agency to revise the Investment Review process guidance. The revisions need to provide reasonable assurance that the IRB workbook responses are supported. The Director of DFAS needs to update their instructions in accordance with the revised Under Secretary of Defense for Acquisition, Technology, and Logistics guidance.

Conclusion

Because of the inadequacy of the certification and accreditation guidance, the DBSMC did not provide reasonable assurance that the pre-certification, certification, and approval for funding of the DRAS and DDS modernization packages were in accordance with the DoD goal of improving financial information and systems and facilitating audit readiness. The Financial Management IRB CA and the Human Resource Management IRB CA relied on the pre-certification process when certifying the packages. As a result, the DBSMC approved the DRAS and DDS packages for funding of \$2.745 and \$4.300 million, respectively based on unsupported documentation. Without providing adequate guidance to Components for implementing sufficient controls, the DBSMC may continue to approve system modernizations that are not compliant with Federal and DoD regulations or adequately supported.

Recommendations

There are no recommendations in this report. Management actions taken to address 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, should resolve the issues outlined in this report.

Appendix A. Scope and Methodology

We conducted this performance audit 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 the DRAS audit at the DFAS Headquarters in Arlington, Virginia, and DFAS Cleveland, Ohio. We performed the DDS audit at DFAS Headquarters and DFAS Indianapolis, Indiana. We reviewed the DFAS IRB process used to approve the obligation of funding for the FY 2006 DRAS (Version 07182005b) and DDS modernization requests. We interviewed members of the IRWG, as well as the DRAS and DDS system managers. We also obtained and reviewed DFAS IRB process procedures and documentation. Specifically, we reviewed the PCA designation letters, the FY 2006 DRAS and DDS IRB workbooks, and supplemental documentation.

We performed these audits to determine whether DRAS and DDS were properly certified and accredited in accordance with the Defense Business Transformation System Certification Criteria. Specifically, we:

- interviewed personnel and discussed policies and procedures at DFAS Cleveland and Indianapolis as well as the DFAS Headquarters and
- reviewed and analyzed documentation submitted by DFAS Cleveland and Indianapolis to DFAS Headquarters.

We also reviewed and compared the systems' procedures and documentation to the following laws and DFAS IRB process guidance. 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 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 Concept of Operations For Investment Review Boards," May 17, 2005; and

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- “DoD Business Systems Investment Review Proposal Submission Guideline,” Version 07 15 05.

We performed these audits from May 2006 through October 2006 in accordance with generally accepted government auditing standards. We did not review the management control program as it related to the investment review process because a management control program has not been established for the DFAS investment review process.

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 Approach to Business Transformation, specifically, DoD Financial Management and DoD Business Systems Modernization.

Prior Coverage

During the last 5 years, the Department of Defense Office of Inspector General (DoD OIG) has issued two reports related to Business Transformation Systems Certification Criteria. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.osd.mil/audit/reports>.

DoD OIG

Report No. D-2008-031, “Standard Accounting and Reporting System Compliance with the Defense Business Transformation Systems Certification Criteria,” December 10, 2007

Report No. D-2008-006, “Automated Time Attendance and Production System Compliance with the Defense Business Transformation System Certification Criteria,” October 26, 2007

Report No. D2007-056, “Integrated Accounts Payable System Compliance with the Defense Business Transformation System Certification Criteria,” February 7, 2007

Appendix B. Report Distribution

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