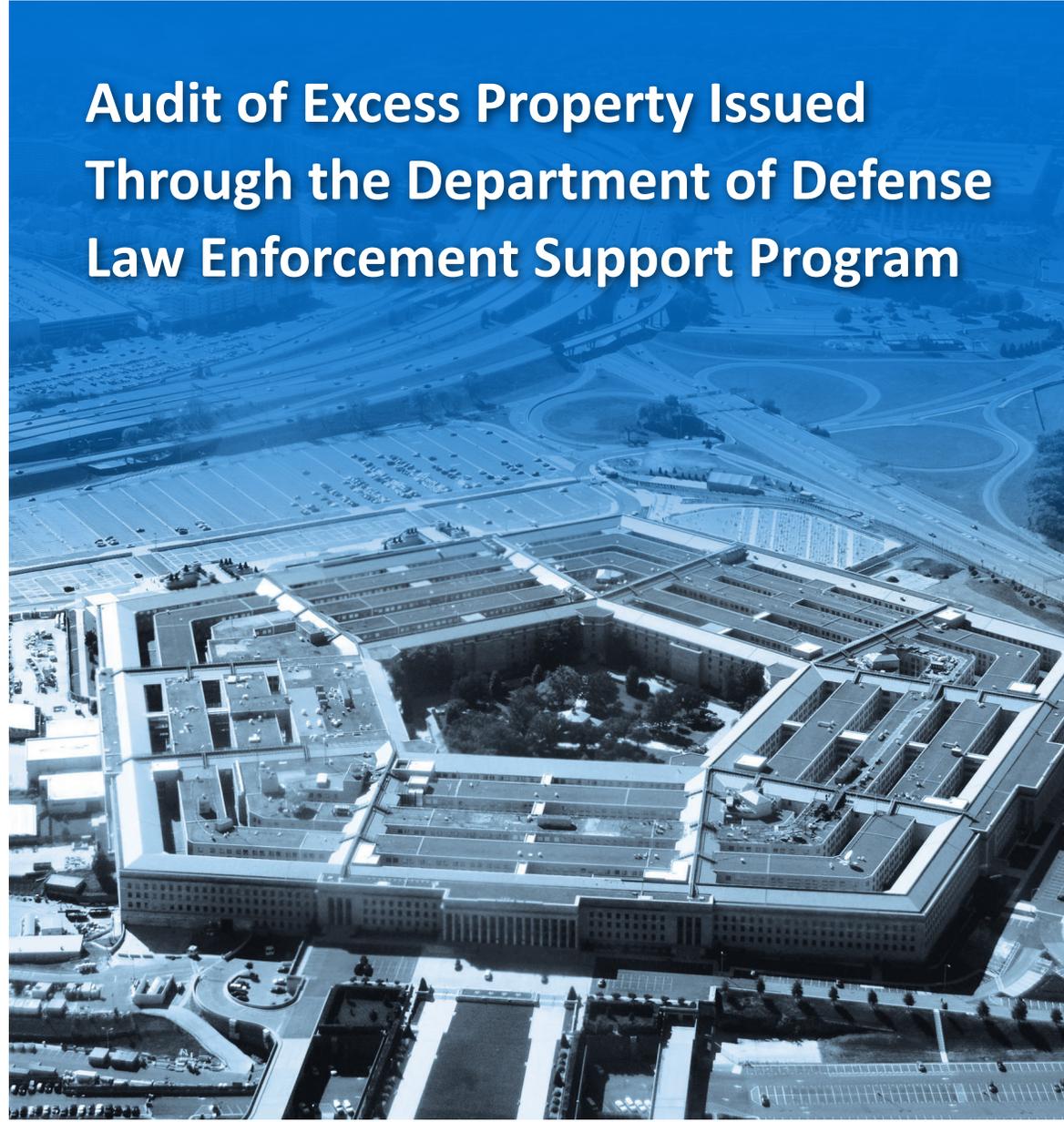


# INSPECTOR GENERAL

*U.S. Department of Defense*

SEPTEMBER 30, 2020



## **Audit of Excess Property Issued Through the Department of Defense Law Enforcement Support Program**

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





# Results in Brief

## *Audit of Excess Property Issued Through the Department of Defense Law Enforcement Support Program*

September 30, 2020

### Objective

We determined whether the DoD provided excess property to law enforcement agencies (LEAs) in accordance with the Law Enforcement Support (LESO) Program. The LESO Program is implemented through guidance in the United States Code; Defense Logistics Agency (DLA) Instruction 4140.11; memorandums of agreement; and state plans of operation.

### Background

Congress allowed for the transfer of excess DoD property to LEAs across the U.S. and its territories with preference for counter-drug, counter-terrorism, and border security activities. The DoD determines property is excess when it is no longer needed for its particular use. The LEAs must accept the property on an as-is basis and are responsible for all costs incurred after the transfer, including shipping and maintenance. More than 8,000 Federal and state LEAs have enrolled in the LESO Program since its inception in 1990, and the DoD has transferred more than \$7.4 billion worth of property to participating LEAs.

The Secretary of Defense delegated the management of the LESO Program to the DLA. The DLA Disposition Services LESO (DLA LESO) Office established the terms and conditions of the program in a memorandum of agreement with each State Coordinator. The State Coordinator provides oversight of the LESO Program in their respective state.

### Background (cont'd)

LESO property is categorized as controlled or uncontrolled. Controlled LESO property is property with military attributes, such as night vision devices, armored vehicles, and firearms, and ownership always resides with the DoD. The LEA must return the controlled LESO property when it no longer has a legitimate law enforcement use for the property. Uncontrolled property is property without military attributes, such as commercial vehicles, office furniture, generators, first aid kits, hand tools, and recreational equipment. Uncontrolled LESO property is subject to the same controls as controlled LESO property for a year; however, the LEA takes ownership and title of uncontrolled LESO property 1 year after the ship date.

The DLA and the State Coordinator review all requests for LESO property to ensure LEAs describe how they will use the property and the property's law enforcement purpose. According to LESO Program guidance, prior to approving the request, the DLA LESO Office and the State Coordinator should consider the fair and equitable distribution of LESO property including generally not approving more than one of any item per officer.

### Finding

The DLA LESO Office established controls and provided excess DoD property to LEAs that enhanced their capabilities to perform law enforcement activities in accordance with the United State Code. However, 14 of the 15 LEAs we reviewed obtained controlled and uncontrolled LESO property, such as firearms and tools, that were not supporting law enforcement activities. This occurred because the DLA LESO Office did not provide adequate oversight to ensure LEAs made LESO property available for use. Specifically, DLA LESO Office officials:

- focused on selecting LEAs with high quantities of firearms for the program compliance reviews and did not validate whether the LEAs were making the LESO property available for use,
- were not aware that some LEAs exceeded the established allocation limits for certain items,



# Results in Brief

## *Audit of Excess Property Issued Through the Department of Defense Law Enforcement Support Program*

### **Finding (cont'd)**

- did not ensure the State Coordinators reviewed the validity of the LEA justifications for LESO property, and
- did not ensure the LEAs were aware of program requirements and best practices.

As a result of the DLA LESO Office providing property that did not support law enforcement activities, other Federal or state LEAs may unnecessarily spend funds to procure property that could be obtained through the LESO Program. In addition, the DoD may have been able to sell the excess property and use the proceeds to support DoD requirements.

### **Recommendation**

We recommend that the Director of DLA Disposition Services require the DLA LESO Office to:

- re-evaluate how LEAs are selected for program compliance reviews; identify ways to increase the review of uncontrolled LESO property without reducing oversight of the firearms; and add criteria to the program compliance review process related to the LEAs making LESO property available for use;
- implement additional controls to enforce allocation limits that ensure the equitable and fair distribution of LESO property;
- provide materials from the annual LESO Program training conference to all State Coordinators and require those individuals that do not attend to self-certify that they have read the material;
- strengthen the controls within the memorandum of agreement related to the State Coordinator's approval of property justifications, providing LEAs with the best practices on property acceptance and performing the annual physical inventory of

LESO property and to self-certify upon completion, and preventing the personal use of all LESO property; and

- review the updated state plans of operations to ensure the requirements in the memorandum of agreement are included.

### **Management Comments and Our Response**

The Deputy Director of DLA Logistics Operations, responding for the DLA Disposition Services Director, agreed to the recommendation. Management comments addressed the specifics of the recommendation; therefore the recommendation is resolved but will remain open. We will close the recommendation once DLA Disposition Services provides documentation demonstrating it has:

- issued procedures to re-evaluate how LEAs are selected, increase the review of uncontrolled LESO property, and require State Coordinators to determine if property should be transferred;
- implemented additional controls to enforce allocation limits; and
- updated its procedures and verified that State Coordinators self-certified.

Please see the Recommendation Table on the next page for the status of the recommendation.

## Recommendation Table

Management	Recommendation Unresolved	Recommendation Resolved	Recommendation Closed
Director, Defense Logistics Agency Disposition Services	None	1.a, 1.b, 1.c, 1.d, 1.e, 1.f, 1.g	None

**Note:** The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.





**INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500**

September 30, 2020

**MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION  
AND SUSTAINMENT  
DIRECTOR, DEFENSE LOGISTICS AGENCY**

**SUBJECT: Audit of Excess Property Issued Through the Department of Defense Law  
Enforcement Support Program (Report No. DODIG-2020-129)**

This final report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendation. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

The Deputy Director of Defense Logistics Agency Logistics Operations agreed to address the recommendation presented in the report; therefore, we consider the recommendation resolved and open. As described in the Recommendation, Management Comments, and Our Response section of this report, we will close the recommendation when you provide us documentation showing that all agreed-upon actions to implement the recommendation is completed. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendation. Send your response to either [followup@dodig.mil](mailto:followup@dodig.mil) if unclassified or [rfunet@dodig.smil.mil](mailto:rfunet@dodig.smil.mil) if classified SECRET.

If you have any questions, please contact [REDACTED] at [REDACTED]  
[REDACTED] We appreciate the cooperation and assistance received during the audit.

A handwritten signature in black ink that reads "Theresa S. Hull".

Theresa S. Hull  
Assistant Inspector General for Audit  
Acquisition, Contracting, and Sustainment

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# Introduction

## Objective

The objective of this audit was to determine whether the DoD provided excess property to law enforcement agencies (LEAs) in accordance with the Law Enforcement Support (LESO) Program. Specifically, the LESO Program is implemented through guidance in section 2576a, title 10, United States Code (10 U.S.C. § 2576a), Defense Logistics Agency (DLA) Instruction 4140.11, memorandums of agreement (MOAs), and state plans of operation.<sup>1</sup> See the Appendix for a discussion of the scope and methodology and prior audit coverage related to the objective.

## Background

Congress established the LESO Program in Public Law 101-189, “National Defense Authorization Act for FY 1990 and FY 1991,” section 1208, which allowed for the transfer of excess DoD property to LEAs across the United States and its territories to use in counter-drug activities. Property is considered excess when the DoD determines it is no longer needed for its particular use. Counter-terrorism and border security activities were added by Public Law 104-201, the “National Defense Authorization Act for Fiscal Year 1997,” section 1033, “Transfer of Excess Personal Property to Support Law Enforcement Activities,” September 23, 1996, and Public Law 114-92, the “National Defense Authorization Act for Fiscal Year 2016,” section 1052, “Sale or Donation of Excess Personal Property for Border Security Activities,” November 25, 2015.<sup>2</sup> For the purpose of this report, LESO property is excess DoD property received by a LEA through the LESO Program. Section 2576a, title 10, United States Code states that LEAs must accept the property on an as-is basis and are responsible for all costs incurred after the transfer, including costs for shipping and maintaining the property. More than 8,000 Federal and state LEAs have enrolled in the program since its inception in 1990, and the DoD has transferred more than \$7.4 billion worth of property to participating LEAs.<sup>3</sup>

*More than 8,000 Federal and state LEAs have enrolled in the program since its inception in 1990, and the DoD has transferred more than \$7.4 billion worth of property to participating LEAs.*

<sup>1</sup> 10 U.S.C. § 2576a, “Excess personal property: sale or donation for law enforcement activities” and DLA Instruction 4140.11, “Department of Defense Law Enforcement Support Program,” October 31, 2018.

<sup>2</sup> Section 1033 of the National Defense Authorization Act for FY 1997 is codified into 10 U.S.C. § 2576a.

<sup>3</sup> The property values included within this report are valued at the original acquisition dollar amounts.

### ***Law Enforcement Support Property***

The DoD retains ownership of all LESO property provided to LEAs for a minimum of 1 year and the LESO property is categorized as controlled or uncontrolled. Controlled LESO property is property with military attributes, such as night vision devices, and includes high-visibility property, such as armored vehicles, helicopters, and firearms such as M16 rifles. As of May 5, 2020, LEAs were in possession of over 75,000 DoD firearms valued at \$26.9 million. Figure 1 shows M16 rifles provided through the LESO Program.



Figure 1. M16 Rifles Provided Though the LESO Program  
Source: The DoD OIG.

According to DLA Instruction 4140.11, LESO property is provided to LEAs as a conditional loan. The DoD retains ownership of this property and LEAs must return controlled LESO property when there is no longer a legitimate law enforcement use for the property. Controlled LESO property is subject to additional rules, including the need to make it available for periodic inspections, when it is in the possession of the LEA. Table 1 identifies the quantity and original acquisition cost of controlled high-visibility LESO property provided through the LESO Program that was in the possession of LEAs as of May 2020.

*Table 1. Controlled High-Visibility LESO Property Provided Through the LESO Program*

Property Type	Quantity	Original Acquisition Cost
Fixed Wing Aircraft and Helicopters	391	\$208.2 million
High Mobility Multipurpose Wheeled Vehicles	2,885	\$218.9 million
Mine Resistant Ambush Protected Vehicles	1,105	\$748 million
Firearms	75,227	\$26.9 million
Explosive Ordnance Disposal Robots	1,140	\$78.4 million

Source: The DLA LESO Office.

DLA Instruction 4140.11 states that during the first year, uncontrolled LESO property is subject to the same controls as controlled LESO property; however, the LEA takes ownership and title of uncontrolled LESO property 1 year after the ship date. Uncontrolled LESO property is property without military attributes and includes items such as commercial vehicles, office furniture, office supplies, generators, tents, first aid kits, hand tools, and recreational equipment. Uncontrolled LESO property can include property that could be used by LEAs to build community relations. For example, according to a DLA Disposition Services LESO (DLA LESO) Office official, the DoD made a bounce house available through the LESO Program that was originally used by a DoD Morale, Welfare, and Recreation office on a military base.

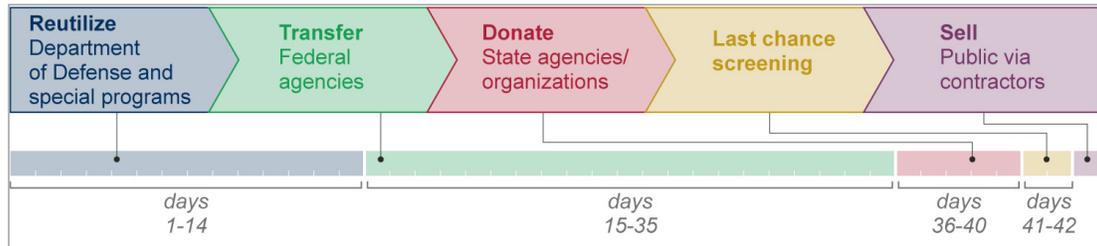
## ***Offices Involved With the Law Enforcement Support Program***

### ***Defense Logistics Agency***

DLA Disposition Services, headquartered in Battle Creek, Michigan, manages the DoD's property disposal process. When the Military Services no longer have a need for property, they declare it as excess. DLA Disposition Services uses a 42-day disposal process in which excess DoD property is either reutilized, transferred, donated, or sold. The DoD or special programs, such as the LESO Program, receive priority in obtaining the property. Property not requested by the DoD or special programs may be transferred to other Federal agencies or donated to

State governments. The remaining controlled property will be destroyed and uncontrolled property may be sold to the general public for between 4.02 and 5.85 percent of the acquisition cost. Figure 2 shows the disposal process for excess DoD property.

Figure 2. 42-day Property Disposal Process



Source: GAO Report GAO-16-44.

DLA Disposition Services is responsible for managing the LESO Program for the DoD. DLA Instruction 4140.11 requires DLA Disposition Services to implement the LESO Program and ensure compliance with program requirements. According to DLA LESO Office officials, they have 25 staff to accomplish these requirements, including conducting a program compliance review (PCR) every 2 years for each state or territory enrolled in the LESO Program. Figure 3 shows the accountability check of firearms for a PCR at the Knox County Sheriff’s Office in Tennessee.



Figure 3. Knox County Sheriff's Office Firearms Ready for PCR  
Source: The DoD OIG.

### *State Coordinator*

For a state or territory to participate in the LESO Program, DLA Instruction 4140.11 requires the state governor to designate a State Coordinator to provide oversight of the LESO Program. The State Coordinator is required to sign an MOA with the DLA LESO Office, which identifies the overall terms and conditions of the LESO Program. The State Coordinator's responsibilities include:

- maintaining property accountability records,
- providing an overview of the LESO Program to all participating LEAs,
- reviewing and approving LEA requests for LESO property using the DLA website and submitting approved requests to the DLA LESO Office,

- ensuring LEAs complete and certify annual inventories,
- conducting annual PCRs of at least five percent of the LEAs with LESO property within their state, and
- notifying the DLA LESO Office and initiating an investigation into any questionable activity involving the LESO property issued to a LEA and taking appropriate action based on the results of the investigation.

### **Law Enforcement Agencies**

In order to participate in the LESO Program, DLA Instruction 4140.11 states the primary function of a LEA must be law enforcement and it must have at least one full-time compensated officer with the power of arrest and apprehension. The LEA's Chief Law Enforcement Official is required to sign a state plan of operation with the State Coordinator that defines the roles and responsibilities of LESO Program participation.

LEAs submit property requests through the State Coordinators that include a description of the intended use for each requested item in order to obtain the LESO property. The MOA states each LEA must complete an annual physical inventory and certify that it has appropriate controls for the use of controlled LESO property and will provide training to its officers on the operational use of the property. As of May 5, 2020, 6,519 LEAs from 53 states and territories had 573,343 accountable items, valued at \$1.8 billion.<sup>4</sup>

### **Review of Internal Controls**

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended, and to evaluate the effectiveness of the controls.<sup>5</sup>

We identified an internal control weakness related to DLA LESO Office officials' oversight of making property available for use by LEAs. Specifically, PCRs did not review whether LEAs were making the property available for use and allocations limits were not always enforced. In addition, DLA LESO Office officials did not ensure State Coordinators reviewed the validity of LEA property justifications and LEA awareness of requirements and best practices for LESO property. We will provide a copy of the report to the senior official responsible for internal controls in the DLA.

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<sup>4</sup> Accountable property is property in which the DLA has title to, including controlled property and uncontrolled property within the first year.

<sup>5</sup> DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

## Finding

### Law Enforcement Support Program Property Did Not Always Support Law Enforcement Activities

The DLA LESO Office established controls and provided excess DoD property to LEAs that enhanced their capabilities to perform law enforcement activities in accordance with 10 U.S.C. § 2576a. However, 14 of the 15 LEAs we reviewed obtained controlled and uncontrolled LESO property, such as firearms and tools, that did not support law enforcement activities. This occurred because the DLA LESO Office did not provide adequate oversight to ensure LEAs made LESO property available for use. Specifically, DLA LESO Office officials:

- focused on selecting LEAs with high quantities of firearms for PCRs and did not validate whether the LEAs were making the LESO property available for use,
- were not aware that some LEAs exceeded the established allocation limits for certain items,
- did not ensure the State Coordinators reviewed the validity of the LEA justifications for LESO property, and
- did not ensure the LEAs were aware of program requirements and best practices.

As a result of the DLA LESO Office providing property that did not support law enforcement activities, other Federal or state LEAs may unnecessarily spend funds to procure property that could have been obtained through the LESO Program. In addition, the DoD may have been able to sell the excess property and use the proceeds to support DoD requirements.

### Impact of Law Enforcement Support Property on Law Enforcement Mission

The DLA LESO Office established controls and provided excess DoD property to LEAs that enhanced their capabilities to perform law enforcement activities in accordance with 10 U.S.C. § 2576a. The Secretary of Defense was authorized by 10 U.S.C. § 2576a to transfer excess DoD property that is suitable for law enforcement activities to LEAs and provide preference to those requests indicating the LESO property will be used in the counter-drug, counter-terrorism, or border security activities of the LEA. The Secretary of Defense is not required by 10 U.S.C. § 2576a to ensure that the property is actually used by the LEA. The Secretary of Defense delegated the management of the LESO Program to the DLA, which

developed implementing guidance in DLA Instruction 4140.11. The instruction identifies requirements for the DLA LESO Office to implement the LESO Program. Specifically, the instruction requires the DLA LESO Office to create and sign approved MOAs with State Coordinators, conduct compliance reviews on each state, suspend and terminate states or LEAs for program non-compliance, conduct an annual briefing for State Coordinators, and maintain a record of the controlled LESO property in inventory.

The DLA LESO Office requires each state and territory to sign a MOA that identifies the conditions of the program as well as the roles and responsibilities for both the State Coordinator and DLA LESO Office officials. The DLA LESO Office also established criteria to be included in the state plan of operation that each LEA is required to follow. The MOA and state plan of operation requires LEAs to submit a convincing justification to demonstrate how the LEA will use the LESO property and explain the property's law enforcement purpose. After State Coordinator approval and prior to providing LEAs with excess DoD property, the DLA LESO Office reviews each justification to determine that LESO property is suitable for law enforcement activities. The DLA LESO Office also gives preference for justifications identifying that the LESO property will be used to support counter-drug, counter-terrorism, or border security activities.

The DLA LESO Office also conducts PCRs focused on firearms and other high-visibility, high-risk LESO property, such as aircraft and armored vehicles, in order to ensure compliance with the terms and conditions of the LESO Program. The PCR is an in-person meeting with DLA LESO Office personnel, a state representative, and selected LEAs to examine records and inventory property for the selected LEAs within the chosen state. According to DLA LESO Office officials, they performed PCRs in 26 states in FY 2019 that included 710 state and territory LEAs. DLA LESO Office officials provide selected LEAs with a 60-day notice that a PCR will be conducted. DLA LESO Office officials then provide a 21-day notice listing the property that the PCR team will review. If the LEA does not make the property available for the DLA LESO Office officials to account for, the state or LEA may be subject to administrative action, which may include restriction, suspension, or termination.<sup>6</sup> For example, between FYs 2017 and FY 2020, the DLA LESO Office restricted 3 states and 79 LEAs from the LESO Program for reasons including missing weapons, theft, and abuse. The DLA LESO Office also suspended a state from the LESO Program due to noncompliance with the MOA.

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<sup>6</sup> LEAs or states in a restricted status may not be able to acquire controlled LESO property. LEAs or states in a suspended status are prohibited from requesting and receiving additional property. LEAs or states in a terminated status are removed from participating in the program and must return controlled LESO property.

In addition, the DLA LESO Office conducts an annual LESO Program training conference for State Coordinators and offers quarterly training meetings to supplement the annual conference. During these meetings, DLA LESO officials and State Coordinators discuss updates to the LESO Program and any suggestions for improvement. The DLA LESO Office also formed a working group with seven State Coordinators to provide input into the administration of the LESO Program.

Furthermore, the DLA LESO Office maintains a current inventory of LESO property within the Federal Excess Property Management Information System (FEPMIS), which is the online property system for participating LEAs. The system documents the receipt, transfer, or loss of LESO property. The system also allows LEAs to view a record of their property by date received, identification number or item name, and upload pictures or add additional details to more easily identify specific pieces of LESO property.

The DLA LESO Office provided excess DoD property in accordance with 10 U.S.C § 2576a. All 15 LEAs we reviewed provided examples of how the property obtained through the LESO Program enhanced law enforcement activities. Officials from several LEAs stated

*All 15 LEAs we reviewed provided examples of how the property obtained through the LESO Program enhanced law enforcement activities.*

that they were unable to provide all officers with rifles prior to receiving them through the LESO Program. Additionally, officials from several LEAs stated that the LEAs that could not otherwise afford aircraft and tactical vehicles received them from the LESO Program. For example, according to the Knox County Sheriff's Office in Tennessee, it used the helicopters obtained through the LESO Program, that it could not afford to procure, to perform search and rescue efforts and counter-drug operations. Figure 4 shows a Knox County Sheriff's Office helicopter.



Figure 4. Knox County Sheriff's Office Helicopter Obtained Through the LESO Program  
Source: The DoD OIG.

In another example, according to the Allegan County, Michigan, Sheriff's Office, it used the Mine Resistant Ambush Protected (MRAP) vehicle obtained through the LESO Program to end a standoff, protecting officers and civilians from bodily harm, and improve community goodwill. Other LEAs have also used LESO property to improve community relations through events, such as "Touch a Truck." Figure 5 shows an Allegan County Sheriff's Office MRAP vehicle.



Figure 5. Allegan County Sheriff's Office MRAP Vehicle Obtained Through the LESO Program  
Source: The DoD OIG.

## Law Enforcement Agencies Received Property That Did Not Support Law Enforcement Activities

However, 14 of the 15 LEAs we reviewed obtained controlled and uncontrolled LESO property that did not support law enforcement activities. Specifically, we identified five LEAs that obtained uncontrolled LESO property with the intent to potentially sell or provide property to a LEA that may not be participating in the LESO Program. In addition, nine LEAs obtained LESO property without a current need of the LESO property for law enforcement purposes. Finally, 10 LEAs obtained LESO property that was not used because the property received was not as expected; either the description was too vague or the LESO property was not in the advertised condition.<sup>7</sup> See Table 2 for a list of LEAs that did not make LESO property available to support law enforcement activities.

<sup>7</sup> The number of LEAs will not add up to 14 since some LEAs fall into multiple categories.

*Table 2. LEAs That Did Not Make LESO Property Available to Support Law Enforcement Activities*

Count	LEA	Intent to Potentially Sell or Provide to Non-LESO Participants	Not Issuing to Officers/No Current Need	Vague Item Description or Not Advertised Condition
1	Allegan County Sheriff's Office, Michigan		X	X
2	Alpena County Sheriff's Office, Michigan		X	X
3	Boardman Police Department, Ohio			X
4	Columbus Division of Police, Ohio		X	
5	Knox County Sheriff's Office, Tennessee			X
6	Lawrenceburg Police Department, Tennessee	X	X	X
7	Loretto Police Department, Tennessee	X		X
8	Madisonville Police Department, Tennessee	X	X	
9	Massillon Police Department, Ohio		X	X
10	Meigs County Sheriff's Office, Tennessee		X	
11	Saint Clair County Sheriff's Office, Michigan			X
12	Selmer Police Department, Tennessee	X	X	X
13	Summit County Sheriff's Office, Ohio			X
14	Thetford Township Police Department, Michigan	X	X	
15	Williamson County Sheriff's Office, Tennessee			
	<b>Total</b>	<b>5</b>	<b>9</b>	<b>10</b>

Source: The DoD OIG.

## **Law Enforcement Agencies Intended to Potentially Sell LESO Property or Provide It to Non-LESO Law Enforcement Agencies**

LEA officials stated, and we observed, that five LEAs obtained some uncontrolled LESO property with the intent to potentially sell or provide it to a LEA that may not be participating in the LESO Program. According to DoD Manual 4160.21, excess property must not be acquired by authorized agencies with the intent to sell or trade it for other assets.<sup>8</sup> A DLA Disposition Services official stated that the intent of the LESO Program is to supply LEAs with LESO property to use, not to sell it for a profit. Although it is acceptable to sell uncontrolled LESO property after the LEA is done using it, DLA LESO Office officials established a requirement in the MOA that LEAs have to maintain uncontrolled LESO property for 1 year. According to a DLA Disposition Services official, this requirement serves to deter LEAs from requesting LESO property for the sole purpose of selling it. A DLA LESO Office official stated that the DLA LESO Office would not approve requests knowing that LEAs only intended to sell LESO property. The State Coordinators and DLA LESO Office approved the requests based on LEAs justifications, but the LEA justifications did not state that they intended to sell or share the property.

*LEAs obtained some uncontrolled LESO property with the intent to potentially sell or provide it to a LEA that may not be participating in the LESO Program.*

For example, the Lawrenceburg, Tennessee, Police Department sold uncontrolled LESO property to supplement its law enforcement budget. According to a Lawrenceburg Police Department official, the department waits at least 1 year after receiving LESO property before it sells any LESO property. The proceeds were used for the maintenance or shipment of additional LESO property. From July 1, 2019, to December 6, 2019, the Lawrenceburg Police Department received \$43,324 from the sale of LESO property, such as cots and a truck with sales ranging from \$20 to \$5,010.

In addition, the Loretto, Tennessee, Police Department requested LESO property that could be sold, and we observed a significant amount of LESO property in storage and not in use. The Loretto Police Department received LESO property including a freezer, a motor scooter, maintenance kits, and tents. According to Loretto Police Department officials, one of the reasons the Police Department became involved with the LESO program, was because it became aware that the Lawrenceburg Police Department sold LESO property to supplement its law enforcement budget. The Loretto Police Department's police chief was aware

<sup>8</sup> DoD Manual 4160.21, Volume 3, "Defense Materiel Disposition: Reutilization, Transfer, and Sale of Property," August 31, 2018.

that 95 percent of the department's LESO property could be sold because it was uncontrolled property; however, the department could not start selling the LESO property until March 2020, when ownership transferred from the DoD after the 1-year time period. The Loretto police chief also stated that proceeds from the sale of LESO property would be used to purchase additional police equipment or transport LESO property. According to a DLA Disposition Services official, obtaining LESO property with the primary intent to sell it does not meet the intent of the LESO Program.

In another example, the Madisonville, Tennessee, Police Department justified the need for 19 dive suits to issue to officers on their dive team for evidence recovery and search and rescue. In addition, a Madisonville Police Department official stated that the department may share the suits with another LEA, but was not aware if that LEA was a LESO Program participant. According to the state plan of operation, the LEA must understand that LESO property is for the use of authorized program participants only. In this case, the Madisonville Police Department official did not have an understanding of the guidance.

### ***Law Enforcement Agencies Received Property Without a Current Need***

*LEAs obtained LESO property without a current need and put some of that property into storage without using it or making it available for use.*

LEA officials stated, and we observed, that nine LEAs obtained LESO property without a current need and put some of that property into storage without using it or making it available for use.

The MOA explains that if a LEA is not using controlled LESO property it should return the property to the DLA or transfer it to another participating LEA. However, the Madisonville Police Department did not make the LESO property available to be used by its officers until the ownership transferred from the DoD to the LEA. According to a department official, they stored the LESO property for 1 year before issuing it to the officers because the official was concerned that LESO property would go missing while still accountable. According to a DLA LESO Office official, this LEA needs additional LESO Program training and should not wait to issue the property.

The Thetford Township, Michigan, Police Department received LESO property from 144 requests, including 2 High Mobility Multipurpose Wheeled Vehicles, 10 aircrew helmets, and 4 pieces of excavating equipment, for its 3 officers. According to a department official, the department did not have a current need for most of the LESO property it received and some of that property was in storage. Figure 6 shows how the LESO property was stored.

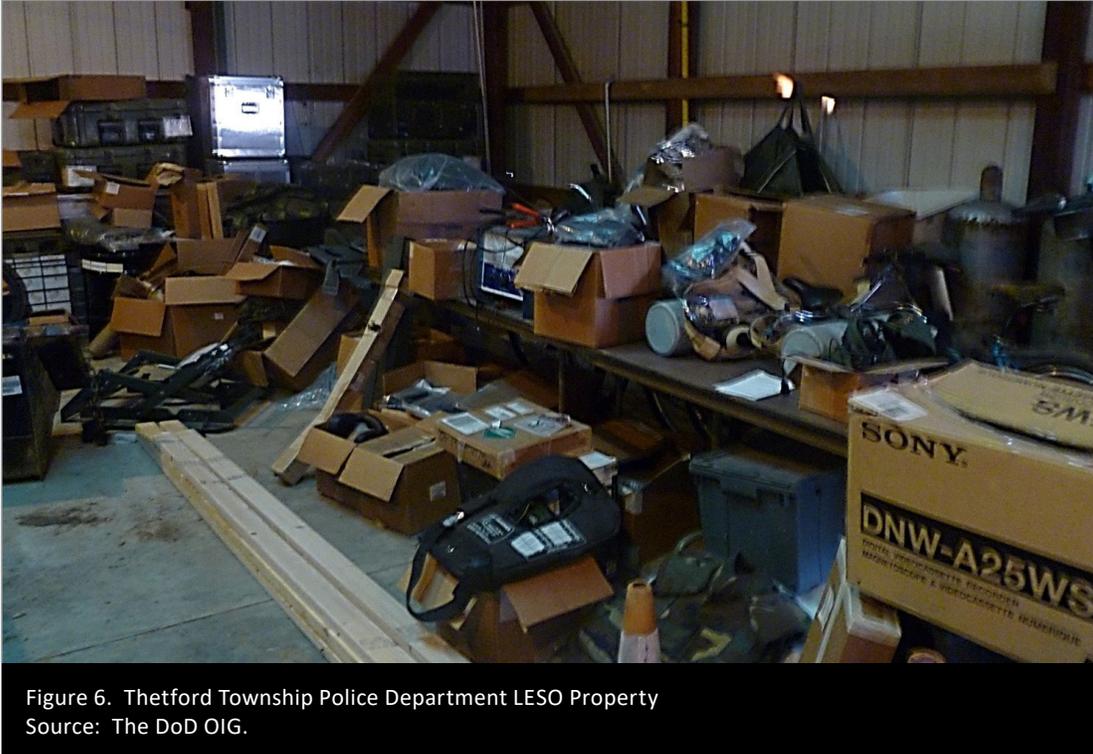


Figure 6. Thetford Township Police Department LESO Property  
Source: The DoD OIG.

As of December 2019, the Selmer, Tennessee, Police Department had 18 full-time officers; however, it received LESO property from 1,912 requests. The property received included excavating equipment, 77 pairs of cold weather boots, 58 digital cameras, 115 hammers, 154 screwdrivers, 106 tape measures, 15 aircraft maintenance tool kits, 38 laptop computers, and 4 dump trucks. A Selmer Police Department official stated that approximately 80 percent of the LESO property it obtained was not used. The official added that he requested extra LESO property and stored it in case of a future need because it was free. Specifically, the Selmer Police Department requested and obtained 30 generators between 2013 and 2017 for use in the event of a disaster, but the generators are no longer available for use. The LEA official stated that some generators were not maintained and their condition deteriorated over time. Figure 7 shows containers filled with LESO property that has never been used by the Selmer Police Department and some generators that are no longer operable.



Figure 7. Selmer Police Department Shipping Containers Filled With LESO Property and Unmaintained Generators  
Source: The DoD OIG.

### ***Law Enforcement Agencies Received Property With a Vague Item Description or Not in the Advertised Condition***

LEA officials stated, and we observed, that 10 LEAs obtained some LESO property that was not as expected; either the description of the property advertised was too vague or the property provided was not in the advertised condition.<sup>9</sup> According to DLA officials, the property description is from the national stock number catalog, which is not created by the DLA LESO Office, and the condition code is assigned by the Military Services. According to DoD Manual 4160.21, DLA Disposition Services should verify the property description and condition code.<sup>10</sup> DLA LESO Office officials also stated that the LEA can inspect the property if it is picking up LESO property from a DoD site. If the LEA determines the LESO property is not satisfactory or was not what it was expecting, it does not have to accept the property. However, if the LESO property was shipped, the LEA is responsible to pay for the shipping to return the unusable LESO property because the MOA states that LEAs must accept LESO property on an as-is basis. For example, according to a Boardman, Ohio, Police Department official, the Police Department received gun sights that were marked as operational in the DLA system; however, some of the sights were cracked and unusable. The LEA put them in storage, rather than returning the LESO property to DLA Disposition Services. Several LEA officials stated that they did not want to pay the shipping costs to return unsatisfactory or unexpected LESO property.

<sup>9</sup> LESO property is advertised in conditions from new through condemned.

<sup>10</sup> DoD Manual 4160.21, Volume 1, "Defense Materiel Disposition: Disposal Guidance and Procedures," August 31, 2018.

## Inadequate Oversight of Law Enforcement Support Program Property

LEAs obtained LESO property that did not support law enforcement activities because the DLA LESO Office did not provide adequate oversight to ensure LEAs made LESO property available for use. DLA Instruction 4140.11

*The DLA LESO Office did not provide adequate oversight to ensure LEAs made LESO property available for use.*

requires DLA Disposition Services to ensure compliance and successful implementation of the LESO Program, which includes conducting biennial compliance reviews and creating allocation limits for LESO property transfers. The DLA LESO Office performed biennial compliance reviews and created allocation limits for property transfers; however, the PCRs focused on LEAs with high quantities of firearms and DLA LESO Office officials were not aware that some LEAs exceeded established allocation limits. The MOA also requires the DLA LESO Office to approve property justifications and provide an annual briefing to law enforcement personnel from each state. Although the DLA LESO Office has final approval authority and provided training to some LEAs during PCRs, it required State Coordinators to determine whether LEAs needed LESO property and to ensure LEAs were aware of LESO Program requirements and best practices.

### ***Program Compliance Reviews Process Needs Re-Evaluation***

DLA LESO Office officials focused on selecting LEAs with high quantities of firearms for PCRs and did not validate whether LEAs were making the LESO property available for use. According to a DLA LESO Office standard operating procedure, PCR teams must physically review at least 20 percent of the state's LESO firearms. For example, during the December 2019 Tennessee PCR, the DLA LESO office reviewed 22 percent of the state's LESO firearms at 28 of the 246 LEAs. PCR teams primarily selected LEAs within a region of a state with large quantities of firearms. However, some LEAs do not have firearms and may not be selected for a PCR. For example, 218 of 246 LEAs in Tennessee, 261 of 277 LEAs in Michigan, and 475 of 486 LEAs in Ohio did not have a PCR completed during those state's most recent review, but the PCR team was still able to review approximately 20 percent of the states' LESO firearms. Table 3 identifies when the DLA LESO Office conducted the most recent PCRs for the 15 LEAs we reviewed.

Table 3. Most Recent DLA LESO Office PCR Dates for Sampled LEAs

LEA	Date of Most Recent DLA LESO Office PCR
Allegan County Sheriff's Office, Michigan	PCR Never Conducted
Alpena County Sheriff's Office, Michigan	April 2018
Boardman Police Department, Ohio	PCR Never Conducted
Columbus Division of Police, Ohio	June 2016
Knox County Sheriff's Office, Tennessee	December 2019
Lawrenceburg Police Department, Tennessee	PCR Never Conducted
Loretto Police Department, Tennessee	PCR Never Conducted
Madisonville Police Department, Tennessee	PCR Never Conducted
Massillon Police Department, Ohio	March 2017
Meigs County Sheriff's Office, Tennessee	October 2015
Saint Clair County Sheriff's Office, Michigan	PCR Never Conducted
Selmer Police Department, Tennessee	December 2017
Summit County Sheriff's Office, Ohio	PCR Never Conducted
Thetford Township Police Department, Michigan	PCR Never Conducted
Williamson County Sheriff's Office, Tennessee	February 2017

Source: The DLA LESO Office.

Although PCR teams reviewed the State Coordinator's program files and physically inventoried LESO property at each selected LEA, they did not inquire about whether the LESO property was available for use. According to a DLA LESO Office official, they were not experts in law enforcement and could not assess how LESO property was used to support LEAs. However, the audit team observed that LESO property was being stored and not supporting the LEAs law enforcement activities. The audit team observed PCRs at four Tennessee LEAs and confirmed that the PCR team did not inquire as to whether the LEAs were making the property available for use. A DLA LESO Office official stated that monitoring the use of LESO property was not required, and that high-risk or high-visibility property still owned by the DoD is prioritized over low-risk property. We recognize that high-risk property still owned by the DoD may require more robust monitoring. However, the DLA LESO Office should validate whether LESO property provided to the LEAs is available for use, as it represents millions of dollars in DoD resources. Therefore, DLA LESO Office officials should re-evaluate how LEAs are selected for PCRs and identify ways to increase the review of uncontrolled LESO property without reducing oversight of the firearms. In addition, DLA LESO Office officials should add criteria to the PCR process related to the LEA making LESO property available for use.

### **Established Allocation Limits Were Exceeded**

DLA LESO Office officials were not aware that some LEAs exceeded the established allocation limits for certain items.

According to the MOA, generally no more than one of any item per officer will

be allocated to a LEA to ensure fair and equitable distribution of LESO property.

In addition, the MOA established the following allocation limits.

- Small Arms: one of each type for every qualified full-time or part-time officer.
- High Mobility Multipurpose Wheeled Vehicles and Up-Armored High Mobility Multipurpose Wheeled Vehicles: one vehicle for every three officers.
- MRAPs and Armored Vehicles: two vehicles per LEA.
- Robots: one of each type for every 25 officers.

*DLA LESO Office officials were not aware that some LEAs exceeded the established allocation limits for certain items.*

These allocation limits are general guidelines; however, DLA LESO Office officials may approve additional property on a case-by-case basis. According to the MOA, the DLA LESO Office has final authority to approve requests for specific amounts of excess DoD property and may grant quantity exceptions based on the justification provided by the LEAs. For example, the Battle Creek, Michigan, Police Department received an exception allowing an additional armored vehicle to improve its capabilities and replace the department's current unserviceable armored vehicle. In addition, according to a DLA LESO Office official, police training academies may exceed allocation limits. For example, the Youngstown State University Police Academy in Youngstown, Ohio, received an exception allowing additional rifles and pistols in order to train police cadets and recertify current law enforcement officers.

DLA LESO Office officials require LEAs to submit authorized officer count updates at least annually. A decrease in the number of officers could result in over-allocation of property, such as firearms, to officers. According to a DLA LESO Office official, if a LEA becomes over-allocated, the LEA should transfer or return its over-allocated property no more than 30 days after notifying the DLA LESO Office officials of the over-allocation.

During our November 2019 meeting with DLA LESO Office officials, we informed them of potentially over-allocated LEAs based on an analysis of the universe of DLA LESO Office data. DLA LESO Office officials were not aware of some firearm over-allocations, which included three LEAs within our sample. There were no exceptions to allow these three LEAs to be over-allocated because the

number of firearms exceeded the number of officers. We also identified that the Thetford Township Police Department did not have an exception to have one more High Mobility Multipurpose Wheeled Vehicle than allowed. For example, the Alpena County, Michigan, Sheriff’s Office had 30 M16 rifles for 16 officers; the Meigs County, Tennessee, Sheriff’s Office had 25 M16 rifles for 18 officers; and the Massillon, Ohio, Police Department had 49 M16 rifles and 49 M1911 pistols for 44 officers. As required, the Alpena County Sheriff’s Office identified that there was no longer a need for the rifles and contacted the State Coordinator in June 2019 to return them. As of January 2020, the transfer was still in progress. The other two LEAs retained their extra firearms. As of April 2020, the Meigs County Sheriff’s Office was working with the State Coordinator to address the over-allocated firearms and the Massillon Police Department had not contacted the State Coordinator about the over-allocation. According to DLA LESO Office officials, the LEAs should have transferred or returned the over-allocated firearms and vehicles when the quantity exceeded the officer count.

DLA LESO Office officials approved exceptions for one LEA in Michigan and one LEA in Ohio to exceed the allocation limit. After reviewing these exceptions for Michigan, Ohio, and Tennessee, we identified other instances of LEAs that were over-allocated in these states. For example, according to the information contained in FEPMIS, 12 additional LEAs in Michigan, 21 LEAs in Tennessee, and 19 LEAs in Ohio exceeded the established DLA LESO Office allocation limits. Figures 8, 9, and 10 identify the quantity of controlled LESO property that exceeded allocation limits for Michigan, Tennessee, and Ohio according to the information contained in FEPMIS.

*Figure 8. Controlled LESO Property That Exceeded the Allocation Limits in Michigan as Reported in FEPMIS*



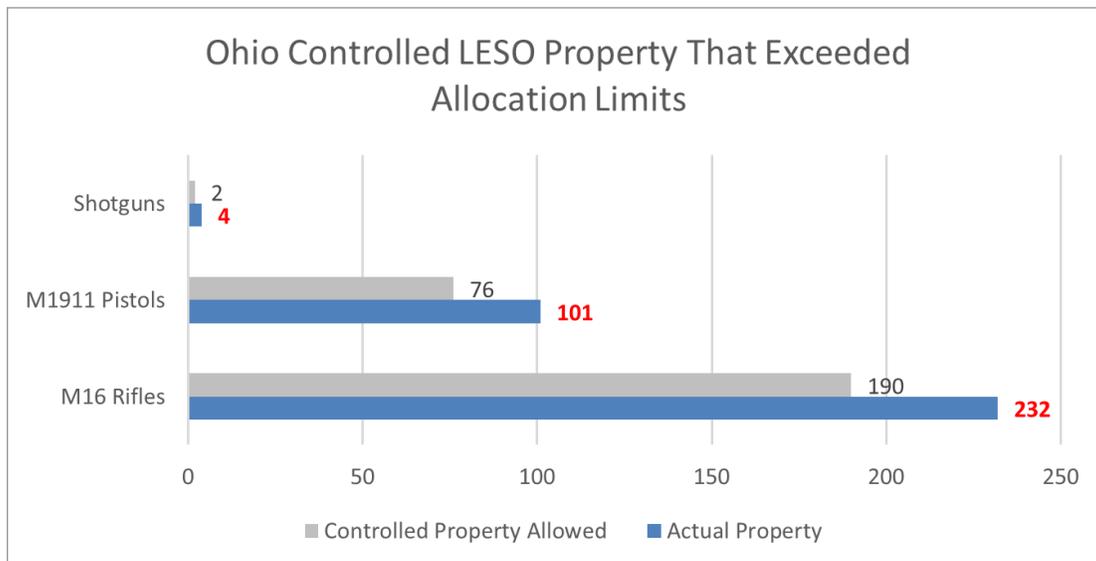
Note: This data include any written exceptions to the allocation limit.  
 Source: The DoD OIG.

Figure 9. Controlled LESO Property That Exceeded Allocation Limits in Tennessee as Reported in FEPMIS



Source: The DoD OIG.

Figure 10. Controlled LESO Property That Exceeded Allocation Limits in Ohio as Reported in FEPMIS



Note: This data includes any written exceptions to the allocation limit.

Source: The DoD OIG.

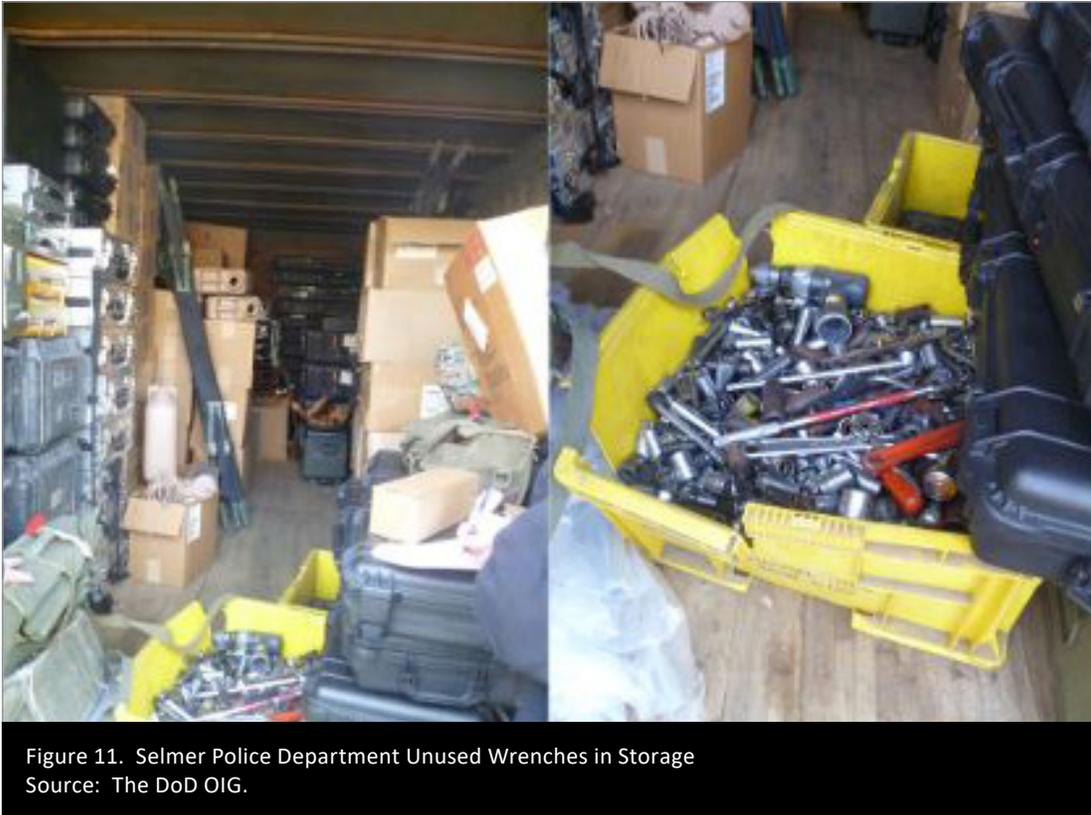
The DLA LESO Office established two controls to prevent over-allocation of property. The DLA LESO Office developed an over-allocation report in August 2014 and reviewed it whenever there was a request for additional LESO property and when LESO property transfer requests were received. This control would not have prompted the DLA LESO Office to run the report unless a LEA requested new property or a transfer. The second control the DLA LESO Office created was an automated e-mail in March 2015 to alert DLA LESO Office officials of changes to LEA station information, including changes to the number of officers. However, this control did not notify DLA LESO Office officials of LEAs that had existing over-allocations. DLA LESO Office officials updated this control in September 2019 to alert LESO officials if a change in LEA officer count caused a LEA to exceed its allocation for firearms and High Mobility Multipurpose Wheeled Vehicles. Even with these two controls, there were still LEAs that were over-allocated. Therefore, DLA LESO Office officials should implement additional controls to enforce allocation limits that ensure the equitable and fair distribution of LESO property.

### ***Validity of Law Enforcement Support Program Property Requests***

DLA LESO officials did not ensure the State Coordinators reviewed the validity of the LEA justifications for LESO property. DLA Disposition Services officials stated that they relied on the State Coordinator's judgement and determination when approving LEA requests because the State Coordinator is better suited to determine the LEA's needs. The MOA requires State Coordinators to ensure validity of the justification for the property and consider the fair and equitable distribution of property when approving requests, which includes generally not approving more than one of any item per officer. According to the State Coordinator from Ohio, he rarely denied property requests because most justifications had a law enforcement purpose. An official from Tennessee's State Coordinator Office stated that his office considered each request as a new analysis that required their best judgement at the time.

For the three states we reviewed, we identified that State Coordinators approved requests for LESO property that were in excess or did not meet a LEA's specific law enforcement need. For example, over a 5-year period, the Tennessee State Coordinator approved at least 89 separate requests for different types of wrenches from the Selmer Police Department. This LEA only had 18 officers, but received more than 530 wrenches. The audit team observed wrenches in storage that had never been used. Figure 11 shows where wrenches were stored.

*State Coordinators approved requests for LESO property that were in excess or did not meet a LEA's specific law enforcement need.*



In another example, the Thetford Township Police Department stated in its justification that it needed a K-9 kennel “to house and transport Police K-9;” however, a department official stated that it did not have a K-9 program. The Michigan State Coordinator approved this request, but did not validate that the Thetford Township Police Department had a K-9 unit. DLA LESO Office officials should strengthen the controls within the MOA related to the State Coordinators’ approval of justifications.

### ***Awareness of Requirements and Best Practices***

DLA LESO Office officials did not ensure LEAs were aware of LESO Program requirements and best practices. According to the MOA, the State Coordinator is responsible to operate the LESO Program at the state level and train LEAs participating in the LESO Program. DLA LESO Office officials hold annual LESO Program training conferences to provide information on training, technical support, and available equipment and facilities. The MOA requires the State Coordinator to pass all relevant information to the LEAs. However, 20 State Coordinators did not attend the 2019 LESO Program training conference. According to a DLA LESO Office official, State Coordinators may not become aware of program changes or best practices if they do not attend the annual LESO Program training conference. In addition, DLA LESO Office officials relied on State Coordinators to ensure LEAs were aware of program requirements and best

practices, but did not validate that these were completed. The DLA LESO Office should provide material discussed and a summary of the questions and answers from the annual LESO Program training conference to all State Coordinators and require State Coordinators that do not attend to provide self-certification to the DLA LESO Office that they have read the material.

The State Coordinators provided training to 11 of the 15 LEAs we reviewed, but did not provide training on an annual basis. LEAs that have new officers involved with the program may not be aware of changes or information that the State Coordinator provided to a prior LEA official. Both DLA LESO Office and LEA officials agreed that the LESO Program training could be improved for inventory management. According to LEA officials, additional training is needed for record keeping and property returns. In addition, LEAs were not always aware of best practices related to item description, condition code, inventory accountability, and personal use of LESO property.

Eight LEAs in our sample mistakenly requested LESO property because an item's description was too vague and the LEA did not understand what it was ordering. In addition, several LEAs received LESO property that was not in the condition indicated. For example, the Saint Clair County, Michigan, Sheriff's Office received rope that it was unable to use. The LEA was expecting a small diameter rope, but instead received a large diameter rope that was shipped on a tractor trailer. The description of the rope was listed as "fibrous rope." According to a Saint Clair County Sheriff's Office official, this was a vague description and the rope has been stored since the office received it in 2012 because it was too expensive to return. Figure 12 shows a picture of the rope obtained by the Saint Clair County Sheriff's Office.



Figure 12. Saint Clair Sheriff's Office Rope Obtained Through the LESO Program  
Source: The DoD OIG.

In another example, according to a Summit County, Ohio, Sheriff's Office official, he received a perimeter sensor that he expected to be in working condition. However, the system was missing parts and was unusable.

LEAs were not always aware that they could decline or return requested LESO property. According to a DLA Disposition Services official, a LEA can refuse to accept LESO property when picking it up at the site if it is not what the LEA is expecting or if the property is not in the listed condition. Additionally, LEAs can call the disposition site where the LESO property is located to determine if the property matches the LEA's need prior to requesting or shipping the property. However, not all of the LEAs were aware of these best practices when they began participating in the LESO Program. The DLA LESO Office should require State Coordinators to provide the LEAs with best practices on LESO property acceptance and to self-certify upon completion.

LEAs do not always receive best practices for inventory accountability. State plans of operation require LEAs to conduct an annual physical inventory of LESO property. However, LEAs do not always physically inspect all LESO property prior to annual inventory certification. We observed that three LEAs were unable to locate LESO property that 2 months earlier, they had certified was in their inventory. In addition to these LEAs, Boardman Police Department and Summit County Sheriff's Office officials in Ohio stated that they do not physically inspect uncontrolled LESO property that DLA still owns. DLA LESO Office officials should require State Coordinators to provide LEAs with best practices on performing the annual physical inventory and to self-certify upon completion. One example of a best practice the audit team observed was a spreadsheet used by the Loretto, Tennessee Police Department that identified all LESO property that the Police Department had received. It contained the item description with comments, a photograph of the item, and the item storage location to assist with inventory accountability.

MOAs and state plans of operation do not allow for personal use of ammunition, aircraft, and firearms; however, they do not prohibit personal use of other LESO property. State Coordinators and LEAs may not be aware that LESO property should not be used for personal use. For example, a Summit County Sheriff's Office Deputy took a controlled telescope (hand sight) on a personal hunting trip. This piece of property was assigned to this Deputy to use in law enforcement activities. According to DLA LESO Office officials, LESO property should not be used for personal use, but they acknowledge that it is not specified in the guidance. DLA LESO Office officials should update MOAs with the State Coordinators to prevent the personal use of LESO property. In addition, LESO officials should review the updated state plans of operation to ensure the requirements are included.

## Conclusion

The LESO Program has enabled LEAs to obtain LESO property that they would not have been able to afford, protect officers from injury, and improve community

*The DLA LESO Office has enabled LEAs to receive more property than they can use.*

relations. However, with inadequate oversight, the DLA LESO Office has enabled LEAs to receive more property than they can use, which negatively impacts other Federal and state LEAs and the DoD. LESO property obtained by LEAs, but not supporting their activities, could result in other Federal or state LEAs spending funds unnecessarily to procure property that could have been obtained through the LESO Program or not obtaining the needed property. For example, both the Knox County, Tennessee, Sheriff's Office and the Alpena County, Michigan, Sheriff's Office requested all-terrain vehicles through the LESO Program, but were unable to obtain these vehicles because other LEAs had already received these vehicles. However, the Thetford Township, Michigan, Police Department was not using the all-terrain vehicles it obtained through the LESO Program.

In addition, when a LEA obtains LESO property that is not supporting law enforcement activities, it reduces the proceeds the DoD receives from the sale of excess property, which could be used to support DoD requirements. Specifically, the DoD receives between 4.02 and 5.85 percent of the acquisition cost from the sale of uncontrolled property, which was approximately \$100 million in FY 2019. LEAs are also selling excess property, but the proceeds do not go to the DoD to support DoD requirements.

## Management Comments on the Finding and Our Response

### *Deputy Director of Defense Logistics Agency Logistics Operations Comments*

The DLA Logistics Operations Deputy Director stated that the 15 nonstatistically selected LEAs cited in the report are not representative of the 8,000 LEAs participating in the program nationwide. The Deputy Director also stated that the DLA visits hundreds of LEAs while conducting the annual PCRs and these reviews indicate the vast majority of LEAs are in compliance with program requirements. In addition, the Deputy Director stated that DLA's primary focus in overseeing the LESO Program will remain on the accountability of loaned military sensitive property transferred to LEAs, not the uncontrolled, commercially available property.

The Deputy Director noted previous studies, including a 2017 RAND study, reported that the DoD does not possess sufficient law enforcement expertise to make decisions on the suitability or allocations of equipment to LEAs. In addition, the Deputy Director stated that the DLA LESO Office has limited resources to provide oversight of all LEAs participating in the program. Therefore, these responsibilities have been placed directly upon the State Coordinators and are explicit in the MOA that the DLA LESO Office established with each state and territory participating in the program. The Deputy Director added that the report does not fully recognize the critical role of the State Coordinators in ensuring that LEA participation is in accordance with the program guidance. The Deputy Director also stated that the report mentions that the LESO Program has restricted, suspended and/or terminated States and LEAs; however, it fails to highlight DLA's use of this oversight tool when identifying noncompliant State Coordinators or LEAs.

### *Our Response*

We nonstatistically selected 15 LEAs to review during the audit based on factors such as LESO property acquisition value, quantity, controlled item acquisition value, and controlled item quantity. We also considered state suspensions and LEAs that exceeded their allocation limits for firearms or obtained property that is at greater risk of being pilfered or sold. See the Appendix for more information on how we selected our sample. In addition, while the Deputy Director stated that the PCRs indicated a vast majority of LEAs were in compliance with program requirements, we identified issues associated with six LEAs that were subject to PCRs recently conducted by the DLA LESO Office. The Deputy Director also stated that an assessment of risk mandates accountability of military sensitive property; however, according to 10 U.S.C. § 2576a, the DLA LESO Office is responsible for the oversight of all excess DoD property that has been issued to LEAs, which includes both controlled and uncontrolled property.

We understand that the DLA has limited resources and oversight of more than 8,000 LEAs is a large task. We also understand that the DLA LESO Office relies heavily on the State Coordinators to conduct oversight and has established their responsibilities through a MOA with each state. However, the DLA LESO Office is ultimately responsible for the LESO Program and the weaknesses we highlighted in this report indicate that additional oversight by the DLA LESO Office is needed.

## Recommendation, Management Comments, and Our Response

### *Revised Recommendation*

As a result of discussions with DLA officials about the numbering of the recommendation, we renumbered draft Recommendation subparts 1.a.1 and 1.a.2 as Recommendation 1.b and 1.c, and renumbered Draft Recommendation 1.b, 1.c, 1.d, and 1.e as Recommendation 1.d, 1.e, 1.f, and 1.g.

### **Recommendation 1**

**We recommend that the Director of Defense Logistics Agency Disposition Services require the Law Enforcement Support Program Office to:**

- a. Re-evaluate how law enforcement agencies are selected for program compliance reviews.**

### *Deputy Director of Defense Logistics Agency Logistics Operations Comments*

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that the DLA LESO Office plans to visit as many different LEAs within the state and focuses on visiting different regions of a state for PCRs but primarily uses a LEA's quantity of firearms as a metric to determine which LEAs to visit. The Deputy Director stated the DLA LESO Office updated the standard operating procedures to place emphasis on selecting LEAs that have not been visited during the past 6 years or during the last three regularly scheduled PCRs.

### *Our Response*

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. The Deputy Director provided a draft of the updated standard operating procedures. We will close the recommendation once we verify the DLA LESO Office issued the updated standard operating procedures to incorporate selecting LEAs that have not been visited during the past 6 years or during the last three regularly scheduled PCRs.

- b. Identify ways to increase the review of uncontrolled Law Enforcement Support Program property without reducing oversight of firearms.**

***Deputy Director of Defense Logistics Agency Logistics Operations Comments***

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that the DLA's goal is to review 20 percent of a state's LESO weapons during PCRs, which puts a focus on controlled property. The DLA LESO Office currently reviews 100 percent of a LEA's small arms, aircraft, and tactical vehicles. The Deputy Director stated the DLA LESO Office updated the standard operating procedures to increase the review of a LEA's uncontrolled property during PCRs from 10 percent to 15 percent.

Additionally, the Deputy Director stated that DLA LESO Office will increase the State Coordinators' PCR requirement of LEAs enrolled in the program from 5 percent to 8 percent. The additional 3 percent will focus on LEAs with only uncontrolled property. The Deputy Director stated the 8-percent requirement will be in the next revision of the MOA, which is expected to be issued in January 2021.

***Our Response***

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. The Deputy Director provided a draft of the updated standard operating procedures. We will close the recommendation once we verify the DLA LESO Office issued updated standard operating procedures to increase the review of LEA uncontrolled property during a PCR from 10 percent to 15 percent and the MOA has been updated to increase the State Coordinator's PCR requirement of LEAs enrolled in the program from 5 percent to 8 percent, with the additional 3 percent focusing only on LEAs with uncontrolled property.

- c. Add criteria to the program compliance review process related to the law enforcement agencies making Law Enforcement Support Program property available for use.**

***Deputy Director of Defense Logistics Agency Logistics Operations Comments***

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that DLA has a detailed checklist that outlines almost 40 items to review. The Deputy Director added that PCRs only review controlled and uncontrolled property that DoD still has ownership of and does not review property that has transferred ownership to a LEA. The Deputy Director stated the DLA LESO Office added a PCR checklist requirement to ask if property provided by the LESO Program is readily available

for LEA use. The Deputy Director added that if the property is not readily available for use or is in unserviceable condition, the DLA LESO Office will add a requirement in the PCR report for the State Coordinator to follow up with the LEA and determine if the property should be transferred to another LEA or returned to the DLA.

### *Our Response*

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. The Deputy Director provided the updated PCR checklist. We will close the recommendation once we verify the DLA LESO Office added the requirement for State Coordinators to determine if the property should be transferred to another LEA or returned to the DLA.

- d. Implement additional controls to enforce allocation limits that ensure the equitable and fair distribution of Law Enforcement Support Program property.**

### *Deputy Director of Defense Logistics Agency Logistics Operations Comments*

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that each property requisition must be reviewed and approved by both the State Coordinator and the DLA. The DLA also created property allocation limits and reviews the LEA's property book to ensure no over-allocation prior to approval. The Deputy Director stated that the DLA LESO Office is amending the existing allocation limit controls in the MOA to clarify that it is the State Coordinator's responsibility for reviewing the requests and ensuring the LEAs will not be over allocated. Additionally, the 2020 LESO Program training conference will include training on the proper procedures for identifying LEA over-allocations. In addition, the DLA LESO Office plans to require LEAs to annually self-certify that they are within their allocation limits. Lastly, the DLA LESO Office added a requirement to the PCR checklist to review the LEAs' allocation limit. These changes are expected to be implemented by the 2020 LESO Program training conference.

### *Our Response*

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify the 2020 LESO Program training conference included a discussion on identifying LEA over-allocations, requiring LEAs to annually self-certify it's within the allocation limits, clarifying the MOA that the State Coordinator's responsibility is to ensure LEAs are not over-allocated,

and updating the PCR checklist to review the LEA's allocation limit. The DLA LESO Office confirmed that the 2020 LESO Program training conference was conducted on August 18-19, 2020 and the revised MOA is expected to be issued in January 2021.

- e. **Provide materials, including a summary of the questions and answers from the annual Law Enforcement Support Program training conference, to all State Coordinators and require those individuals that do not attend to self-certify that they have read the material.**

### ***Deputy Director of Defense Logistics Agency Logistics Operations Comments***

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that in addition to the training materials and briefings that are already provided, the DLA LESO Office will provide all State Coordinators a summary of all questions and answers from the annual LESO Program training conference and will require the State Coordinators to self-certify that they have read and understand the training materials. The Deputy Director also stated the DLA LESO Office has updated its standard operating procedures to reflect this new requirement and will incorporate the addition into the next MOA update that is expected to be issued in January 2021.

### ***Our Response***

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. The Deputy Director provided a draft of the updated standard operating procedures. We will close the recommendation once we verify DLA LESO Office issued the updated standard operating procedures and the MOA was updated to require DLA LESO to provide a summary of all questions and answers from the annual LESO Program training conference and require State Coordinators to self-certify that they have read and understand the training materials.

- f. **Strengthen the controls within the memorandum of agreement related to the State Coordinator's:**
  - **Approval of property justifications.**
  - **Providing law enforcement agencies with the best practices on property acceptance and performing the annual physical inventory of Law Enforcement Support Program property and to self-certify upon completion.**
  - **Preventing the personal use of all Law Enforcement Support Program property.**

### ***Deputy Director of Defense Logistics Agency Logistics Operations Comments***

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that the DLA LESO Office will update the next MOA, expected to be issued in January 2021. The updates will include adding a requirement for the State Coordinator to review and ensure the property justifications meet the intent of 10 U.S.C. § 2576a as suitable for use by the LEAs; requiring the State Coordinators to provide all LEAs the annual LESO Program training conference materials and best practices on property acceptance and performing the physical inventory; and including specific clarifying language to state that property acquired through the LESO Program “is not for personal use.”

### ***Our Response***

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify the MOA has been updated to include a requirement for the State Coordinator to review and ensure the property justifications meet the intent of 10 U.S.C. § 2576a and the property is suitable for use by LEAs; a requirement for the State Coordinators to provide all LEAs the annual LESO Program training conference materials and best practices on property acceptance and performing the physical inventory; and include specific clarifying language to state that property acquired through the LESO Program “is not for personal use.”

- g. Review the updated state plans of operations to ensure the requirements in the memorandum of agreement are included.**

### ***Deputy Director of Defense Logistics Agency Logistics Operations Comments***

The DLA Logistics Operations Deputy Director, responding for the DLA Disposition Services Director, agreed with the recommendation, stating that the current MOA requires review and approval of the state plan of operation before state distribution. The Deputy Director added that the DLA LESO Office will emphasize this requirement in the next MOA that is expected to be issued in January 2021.

### ***Our Response***

Comments from the Deputy Director addressed the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the MOA includes clarifying language to demonstrate that requirements applicable to LEAs will be included in the state plans of operation as the MOA is updated.

## Appendix

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### Scope and Methodology

We conducted this performance audit from October 2019 through June 2020 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.

To determine whether the DoD provided excess property to LEAs in accordance with the LESO Program, we obtained information regarding program compliance; justification, use, and disposal of received property; and program oversight. We also interviewed stakeholders from the following offices to identify their roles and responsibilities regarding the LESO Program.

- Office of the Under Secretary of Defense (Acquisition and Sustainment)
- DLA Disposition Services
- DLA OIG
- LESO State Coordinators
- LEAs in Michigan, Ohio, and Tennessee

### ***Law Enforcement Support Program Guidance***

We reviewed the following LESO Program guidance:

- Public Law 104-201, “National Defense Authorization Act for Fiscal Year 1997”
- Public Law 114-92, “National Defense Authorization Act for Fiscal Year 2016”
- Public Law 114-328, “National Defense Authorization Act for Fiscal Year 2017”
- 10 U.S.C. § 2576a, “Excess personal property: sale or donation for law enforcement activities”
- 10 U.S.C. § 280, “Enhancement of cooperation with civilian law enforcement officials”
- DoD Manual 4160.21, Volume 1, “Defense Materiel Disposition: Disposal Guidance Procedures,” August 31, 2018
- DoD Manual 4160.21, Volume 3, “Defense Materiel Disposition: Reutilization, Transfer, and Sale of Property,” August 31, 2018
- DLA Instruction 4140.11, “DoD Law Enforcement Support Program,” October 31, 2018

## ***Universe and Sample of Law Enforcement Support Property***

To determine whether the DoD provided excess property to LEAs in accordance with the LESO Program, we obtained a universe of LESO accountable property from FEPMIS. This universe consisted of 141,616 shipments to 6,631 LEAs with a total acquisition value of \$1.8 billion.

We nonstatistically selected a sample of 3 states and 15 LEAs based on the total quantity of LESO property, total quantity of controlled property including firearms, total original acquisition value of LESO property, and total acquisition value of controlled property including firearms. Each of the 3 states we selected were in the top 10 in each of those categories. In addition, we considered whether the states or LEAs underwent a recent PCR so that we could assess the DLA LESO Office's oversight of the program. For example, we identified an opportunity to observe a PCR being performed in Tennessee in 2019. We also considered whether a LEA might have received an over-allocated amount of LESO property. Finally, to determine what actions the DLA LESO Office and the State Coordinator took to address program non-compliance, we selected Ohio and the Columbus Division of Police that were previously suspended and the Thetford Township Police Department that was suspended as of November 2019. Table 4 provides a list of the states and LEAs that were included in our non-statistical sample.

*Table 4. States and LEAs Selected for Review*

LEA	Total Acquisition Value	Total Quantity	Controlled Property Acquisition Value	Controlled Property Quantity
Allegan County Sheriff's Office, Michigan	\$1,561,544	600	\$1,551,688	530
Alpena County Sheriff's Office, Michigan	\$1,323,411	75	\$1,323,411	75
Boardman Police Department, Ohio	\$1,775,667	150	\$1,775,667	150
Columbus Division Of Police, Ohio	\$7,080,953	423	\$7,080,953	423
Knox County Sheriff's Office, Tennessee	\$4,271,410	3,661	\$4,073,205	2,386
Lawrenceburg Police Department, Tennessee	\$6,067,389	2,729	\$4,763,618	451
Loretto Police Department, Tennessee	\$336,603	472	\$1,167	31
Madisonville Police Department, Tennessee	\$1,421,622	191	\$89,900	1

Table 4. States and LEAs Selected for Review (cont'd)

LEA	Total Acquisition Value	Total Quantity	Controlled Property Acquisition Value	Controlled Property Quantity
Massillon Police Department, Ohio	\$454,711	365	\$454,711	365
Meigs County Sheriff's Office, Tennessee	\$235,795	116	\$235,795	116
Saint Clair County Sheriff's Office, Michigan	\$1,175,279	202	\$1,150,446	133
Selmer Police Department, Tennessee	\$1,173,904	1,670	\$239,707	251
Summit County Sheriff's Office, Ohio	\$2,048,381	520	\$2,019,956	359
Thetford Township Police Department, Michigan	\$346,856	144	\$346,856	144
Williamson County Sheriff's Office, Tennessee	\$2,523,185	72	\$2,523,185	72

Source: The DoD OIG.

We used the Quantitative Methods Division to statistically select the property we planned to review from the 15 LEAs in our sample.<sup>11</sup> The Quantitative Methods Division provided two inventory samples for each LEA. The first was property that the LEA received, but the DoD retained the title. The second was property the LEA received the title for and no longer had to include in its annual inventory. While at each LEA location, the audit team performed a physical inventory to determine whether the LEA could account for the LESO property and interviewed LEA officials to determine how the property was used.

In addition, we used the Data Analytics Team to perform an analysis on all LEAs located within our three sample states to determine the amount of high-visibility property each received, and whether the LEA exceeded the allocation limits established by the MOA. The Data Analytics Team used FEPMIS data to compare LESO property received by the LEAs to the number of officers listed for each LEA. We also requested from the DLA LESO Office a list of LEAs within these three states that received an exception to be over-allocated.

## Use of Computer-Processed Data

We used computer-processed data obtained from FEPMIS, the online information system and property book that the DLA LESO Office uses to provide accountability and management of LESO property. Users must create an account in order to

<sup>11</sup> The statistical sample was randomly selected to reduce selection bias. We did not statistically project to the sample frame or population from which the sample was selected.

access the system. FEPMIS records and maintains newly received LESO property and items can be registered, transferred, or adjusted within the online system. Once an item is picked up or shipped to a LEA, the item will automatically appear in the agency's FEPMIS account as a new receipt. The LEA confirms in FEPMIS which property it physically received from a DLA Disposition Services Site. FEPMIS also records LESO property returned to DLA Disposition Services, lost or stolen LESO property, and annual inventory certifications by each LEA.

In order to determine the reliability of FEPMIS information, we obtained documentation, held meetings with DoD officials and State Coordinators, and compared FEPMIS data to the inventory on-hand at a sample of 15 LEAs. FEPMIS data regarding the type and quantity of property the 15 LEAs received was accurate and sufficiently reliable to support our conclusions on the LEAs' accountability of the LESO property as well as the quantity of property the LEAs received.

We also used FEPMIS data to review allocations of high-visibility property. We compared the LEA officer count to the quantity of high-visibility property received and identified over-allocations at 4 of the 15 LEAs in our sample. We conducted interviews, observed property at those locations, and reviewed the LEA application for participation to help determine the reliability of the officer count and property received. We also interviewed DLA LESO Office officials regarding calculations for over-allocation and requested all exceptions for LEAs within the three states we sampled. DLA LESO Office officials provided two exceptions (one LEA in Michigan and one LEA in Ohio) for the three states; however, we still identified LEAs in Michigan, Ohio, and Tennessee that were over-allocated after removing these LEAs. Based on the interviews and analysis, we found that the FEPMIS data was sufficiently reliable to support our finding and conclusions regarding the allocation limits for the LEAs within the three states that we visited.

## Use of Technical Assistance

We obtained assistance from the Quantitative Methods Division for the sampling methodology and worked with the Data Analytics Team to help determine high-risk areas and LEAs that potentially exceeded allocation limits.

## Prior Coverage

During the last 5 years, the GAO issued two reports discussing the LESO Program. Unrestricted GAO reports can be accessed at <http://www.gao.gov>.

### **GAO**

GAO-17-532, "DoD Excess Property – Enhanced Controls Needed for Access to Excess Controlled Property," July 18, 2017

This report identified internal control deficiencies for the LESO Program.

GAO-16-44, "Excess Personal Property – DoD Should Further Reassess the Priorities of Its Disposal Process," January 29, 2016

This report identified the disposal process for excess military property. It also reported that the risk remains for Federal agencies to spend Federal funds to procure property they might have obtained through the DoD disposal process.

# Management Comments

## Defense Logistics Agency



DEFENSE LOGISTICS AGENCY  
HEADQUARTERS  
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MEMORANDUM FOR THE OFFICE OF THE DEPARTMENT OF DEFENSE INSPECTOR  
GENERAL, ASSISTANT INSPECTOR GENERAL FOR AUDIT  
ACQUISITION, CONTRACTING, AND SUSTAINMENT

SUBJECT: Audit of the Excess DoD Property Issued Through the Law Enforcement Support  
Office Program (Project D2020-D000AT-0021.000)

This is the Defense Logistics Agency (DLA) response to the subject draft audit report. DLA recognizes the efforts of the DoD OIG team in their willingness to meet with DLA and discuss the operation and structure of the LESO program during the course of this audit. DLA appreciates DoD OIG's consideration of suggestions for amending the report to improve the value and applicability of the recommendations, and the opportunity to provide additional feedback and context to the report with this response.

While DLA is always open to suggestions for improving the LESO program, we do not believe the examples cited in the report, or the 15 non-statistically selected Law Enforcement Agencies (LEA) cited, are representative of the program as a whole. More than 8,000 LEAs (with more than 7,800 currently active) participate in this program nationwide. DLA conducts program compliance reviews annually on over 25 States and visits hundreds of LEAs; these reviews indicate the vast majority of LEAs are in compliance with program requirements. Furthermore, while the observations and conclusions of this audit primarily address non-controlled commercially available property, proper risk assessment mandates that DLA's primary focus in overseeing the LESO program will remain on the accountability of loaned military sensitive property transferred to LEAs.

Previous studies on the LESO program have noted, including the RAND study in 2017, the DoD does not possess sufficient law enforcement expertise to make decisions on suitability or allocations of equipment to law enforcement agencies. These responsibilities have instead been placed on State Coordinators that are appointed in writing by the Governors in each State. They are required and expected to validate the justification and necessity for every request and ensure that equipment requisitioned is appropriately utilized for the reason requested.

The report's finding as stated overlooks the allocation of duties and responsibilities of the Governor-appointed State Coordinators. As noted in the report, the LESO Office has limited resources to provide oversight, as there are only 25 DOD-funded employees that must carry out every aspect of the program and over 8000 Law Enforcement Agencies enrolled in the program. Accordingly, many oversight responsibilities have been placed directly upon the Governor-appointed State Coordinators, who are expected to have far more knowledge on individual Law Enforcement Agency requirements and far greater ability to provide continuous

## Defense Logistics Agency (cont'd)

oversight of actual participation within their State. The separation of these responsibilities is explicit in the Memorandum Of Agreement (MOA) DLA has established with each state and territory participating in the program. This report does not fully recognize the critical role played by the Governor-appointed State Coordinators in ensuring that LEA participation in the program is in accordance with regulation and existing guidance. Moreover, while the report does mention that the LESO program has restricted, suspended and/or terminated entire States and individual Law Enforcement Agencies from the program, the report fails to highlight DLA's use of this important oversight tool when State Coordinators or individual Law Enforcement Agencies have been found to be in non-compliance.

DLA concurs, with additional clarifying comments, with the recommendations presented in this report. Specific comments addressing each individual recommendation, with further explanations of DLA's approach and actions already taken, are offered on the following pages.

My point of contact is [REDACTED]

[REDACTED] who can be reached at [REDACTED].

BEOUGHER.GUY  
CHARLES [REDACTED]  
[REDACTED]  
GUY C. BEOUGHER, SES  
Deputy Director  
Logistics Operations>

## Defense Logistics Agency (cont'd)

SUBJECT: DLA Response to Draft Report for Audit of the Excess DoD Property Issued Through the Law Enforcement Support Office Program (Project D2020-D000AT-0021.000)

We recommend that the Director of Defense Logistics Agency Disposition Services require the Law Enforcement Support Program Office to:

**Recommendation 1.a.:** Re-evaluate how law enforcement agencies are selected for program compliance reviews.

DLA Comments: Concur with comments. DLA currently conducts a Program Compliance Review (PCR) on each participating state/territory at least once every other year. When selecting agencies within the state or territory to visit, DLA utilizes small arms as a guiding metric to decide which LEAs to visit. This puts a focus on controlled property, primarily weapons and other military sensitive property. DLA focuses on visiting agencies with large quantities of controlled items. Currently, DLA focuses on visiting different regions when visiting a state for a PCR. DLA plans to visit as many different LEAs within the state and in some instances may even visit all participating LEAs during a compliance review. In accordance with the DoD OIG recommendation, DLA has made adjustments to our standard operating procedure to place special emphasis on selecting agencies which have not been visited in the past three compliance reviews.

DLA considers actions to be complete and has provided supporting documentation to DoD OIG. We request closure of this recommendation.

**Recommendation 1.b.:** Identify ways to increase the review of uncontrolled Law Enforcement Support Program property without reducing oversight of firearms.

DLA Comments: Concur with comments. DLA currently conducts a Program Compliance Review (PCR) on each participating state/territory at least once every other year. When visiting the state or territory, DLA's goal is to review 20 percent of the LESO weapons inventory. This puts a focus on controlled property, primarily weapons and other military sensitive property. Once LEAs within the state are selected for review, DLA inventories 100 percent of their small arms, aircraft, and tactical vehicles. Additionally, DLA inventories a 10 percent sampling of the LEA's uncontrolled property. In accordance with the DoD OIG recommendation, LESO has made enhancements to our standard operating procedures to increase inventory of uncontrolled property to 15 percent.

Additionally, the Governor Appointed State Coordinator is currently required to conduct a PCR on 5 percent of the LEAs enrolled in the program for each state. These reviews include an inventory of controlled and uncontrolled property. DLA will increase this requirement to 8 percent and require the additional 3 percent to be focused only on LEAs with no controlled property. This revision will be in the next revision of the MOA, expected to be issued 1 Jan 2021.

## Defense Logistics Agency (cont'd)

**Recommendation 1.c.:** Add criteria to the program compliance review process related to the law enforcement agencies making Law Enforcement Support Program property available for use.

DLA Comments: Concur with comments. DLA has a rigorous PCR checklist that outlines 37 individual items that are reviewed and/or asked of the state/LEAs. During PCRs, we review only controlled and non-controlled property currently on the active property book. DLA does not review any property where title has transferred to the LEA and fallen off the accountable record. Based on this DoD OIG recommendation, DLA has added a requirement to the PCR checklist to question LEAs on whether program property is readily available for use by their LEA. If property appears not ready for use or in unserviceable condition, DLA will add a requirement for an action on the PCR report for the Governor Appointed State Coordinator to follow up and transfer/return property if necessary.

DLA considers actions to be complete and has provided supporting documentation to DoD OIG. We request closure of this recommendation

**Recommendation 1.d.:** Implement additional controls to enforce allocation limits that ensure the equitable and fair distribution of Law Enforcement Support Program property.

DLA Comments: Concur with comments. Each LEA requisition for property must contain a justification and be submitted to the Governor Appointed State Coordinator for review and approval/denial. Approved requisitions from the State Coordinator are then submitted to DLA for review. DLA currently reviews each requisition against the LEA's active property book to ensure no over-allocations. All requisitions are issued on a first come first serve basis with preference given to counter drug/terrorism and border security activity. DLA has created allocation limits for property to ensure equitable and fair distribution of property. Based on this DoD OIG recommendation, DLA is amending the MOA with the states to clarify the State Coordinator's responsibility to act as a first line review and ensure LEAs are not being over-allocated property. DLA will have a special module in the 2020 Annual Training Event to train State Coordinators in the proper procedures for identifying over allocations. DLA will insert a certification statement during the Annual Inventory where the LEAs certify they are within their allocation limits. DLA has added a question to the PCR Checklist to review allocation limits during each LEA PCR. This will be completed for the 2020 Annual Training event.

**Recommendation 1.e.:** Provide materials, including a summary of the questions and answers from the annual Law Enforcement Support Program training conference, to all State Coordinators and require those individuals that do not attend to self-certify that they have read the material.

DLA Comments: Concur with comments. Currently DLA hosts an annual training event for all participating Governor Appointed State Coordinators in accordance with 10 USC 280. DLA provides all training materials and briefings to all State Coordinators after the Annual training event. Starting with the 2020 event, LESO will provide a summary of all questions and answers from the live annual training events to all State coordinators. LESO will also require a self-certification from State Coordinators that they have read and understand the training materials. The DLA LESO standard operating procedure has been updated to reflect this new requirement

## Defense Logistics Agency (cont'd)

and will incorporate additions into the next MOA update expected to be issued on or about 1 Jan 2021.

**Recommendation 1.f:** Strengthen the controls within the memorandum of agreement related to the State Coordinator's:

- Approval of property justifications.
- Providing law enforcement agencies with the best practices on property acceptance and performing the annual physical inventory of Law Enforcement Support Program property and to self-certify upon completion.
- Preventing the personal use of all Law Enforcement Support Program property

DLA Comments: Concur with comments. DLA currently has an established MOA with each participating state and territory outlining the rules and regulations for participation in the Law Enforcement Support Program. State Coordinators are required to review applications for participation in the program and additionally DLA does not see property requests unless they have been approved by the State Coordinator. The roles and responsibilities of the State Coordinator are outlined in the MOA. Based on this DoD OIG recommendation, DLA will make clarifications as described below in the next MOA update expected to be issued on or about 1 Jan 2021:

1. Add a requirement for the Governor Appointed State Coordinator to review and ensure property justifications meet the intent of 10 USC 2576a as suitable for use by agencies in law enforcement activities.
2. DLA currently requires that State Coordinators share LESO program information with their respective LEAs and to certify their annual inventories. DLA will add clarifying language to the MOA specifically requiring State Coordinators to provide annual LESO training materials and to provide all LEAs with best practices on property acceptance and performing the annual physical inventory.
3. The current MOA requires that all property transfers/requests be for "bona fide" law enforcement purposes. Based on this DoD OIG recommendation, DLA will add specific clarifying language stating that property acquired through this program "is not for personal use."

**Recommendation 1.g:** Review the updated state plans of operations to ensure the requirements in the memorandum of agreement are included.

DLA Comments: Concur with comments. The current MOA requires every State Plan of Operation to be reviewed and approved prior to distribution by the state. LESO will enhance the MOA to further highlight this requirement in the next MOA update expected to be issued on or about 1 Jan 2021.

## Acronyms and Abbreviations

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<b>DLA</b>	Defense Logistics Agency
<b>FPMIS</b>	Federal Excess Property Management Information System
<b>LEA</b>	Law Enforcement Agency
<b>LESO</b>	Law Enforcement Support
<b>MOA</b>	Memorandum of Agreement
<b>MRAP</b>	Mine Resistant Ambush Protected
<b>PCR</b>	Program Compliance Review
<b>U.S.C.</b>	United States Code

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