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

REPORT
NO. 92-091

May 15, 1992

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT)

SUBJECT: Final Quick-Reaction Report on Accountability of Government Automatic Data Processing Equipment at U.S. Army Special Operations Command (Project No. 2CH-5003.02)

Introduction

On October 11, 1991, we announced a cooperative audit with the Inspector General, Tennessee Valley Authority (TVA), to evaluate the DoD use of interagency orders to obtain contracting support from the TVA (Project No. 2CH-5003). One audit objective was to determine whether procedures were adequate at DoD activities to verify that the services and supplies ordered were actually received and properly billed. We determined that the U.S. Army Special Operations Command (the Command) at Fort Bragg, North Carolina, had not established adequate property accountability records for $3.4 million of automatic data processing (ADP) equipment, much of which is highly pilferable. Command personnel did not comply with Army Regulations 710-2, "Supply Policy Below the Wholesale Level," and 735-5, "Policy and Procedures for Property Accountability." The ADP equipment was purchased during FY 1991 through interagency orders with the TVA. The Command was initiating action, as a result of the audit, to account for and control the ADP equipment.

Background

ADP Equipment Purchases. The Command procured the ADP equipment for the Special Operations Forces Network (SOFNET) project. The project links six Army locations within the United States through a network computer system with 600 personal computers. The network includes desktop computers, printers, file-servers, and telephone modems. During FY 1991, the Command purchased approximately $3.4 million in ADP equipment through interagency orders with the TVA. The TVA established cooperative agreements with the Tennessee Center for Research and Development (TCRD) and the University of Tennessee who subcontracted the SOFNET requirements to SRI International and other contractors.

The ADP equipment was ordered by the Command Deputy Chief of Staff for Information Management (DCSIM). The Command has budgeted an additional $500,000 for FY 1992 to support the operation and maintenance of the SOFNET project for the period of October 1, 1991, through November 30, 1991. However, no funds for FY 1992 have been obligated to TVA for purchasing additional equipment.

Property Records. Army Regulations 710-2 and 735-5 provide guidance on establishing and maintaining accountable records for nonexpendable property at the activity level. These regulations state that the property book will be the basic record for controlling and accounting for nonexpendable property. All on hand equipment is to be accounted for on property book records. The Property Book Officer (PBO) is responsible for ensuring that nonexpendable property is recorded on property book records, and that it is safeguarded. Hand receipts are used to assign physical responsibility for property issued to activities by PBOs. A report of survey documents the circumstances concerning the loss or destruction of Government property and serves as a voucher for adjusting the property from accountable records. Army Regulation 190-40, "Serious Incident Report," establishes responsibilities, policy and procedures for reporting serious incidents, and other incidents that may cause widespread unfavorable publicity or otherwise be of concern to the Army or higher authority. Serious incident reports must be submitted to inform higher levels in the Army when theft, suspected theft, illegal diversion, inventory shortage, or wrongful appropriation of Government property in excess of $5,000 have occurred.

Objective and Scope

The objective of this joint audit between the Inspector General, DoD, and the Inspector General, TVA, was to evaluate the use of interagency agreements to obtain contracting support from the TVA. As part of the audit objective, DoD was to determine whether:

- the use of contract offloading by DoD activities was appropriate, justified, and properly approved;

- procedures were adequate at DoD activities to verify that the services and supplies ordered were actually received and properly billed; and

- internal controls, as they relate to these procurements, were effective.

This audit report addresses only one of those objectives covered by the Inspector General, DoD; that is, whether procedures were adequate at DoD activities to verify that the

services and supplies ordered were actually received and properly billed. A summary report will be forthcoming to address the other objectives as they apply to the DoD in general.

We judgmentally sampled 16 computer hardware items at the Command to determine if adequate procedures were in place to properly account for nonexpendable ADP equipment purchased through the TVA. To accomplish this, we reviewed the property books to determine if nonexpendable ADP equipment acquired through TVA had been recorded. We also selected 11 ADP hardware items listed on receiving reports to verify the hardware was on hand. This audit was performed during February 1992 and covered equipment purchased through the TVA from October 1990 through September 1991. The activities visited or contacted are shown in Enclosure 4. We did not use any computer data to accomplish this audit.

This economy and efficiency audit was performed at the Command in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD.

Internal Controls

The audit identified a material internal control weakness as defined by Public Law 97-255, Office of Management and Budget Circular A-123 and DoD Directive 5010.38. Controls were not established or effective to adequately account for property purchased through the TVA. Recommendations 1. and 4. in this report, if implemented, will correct the internal control weakness. However, we identified no monetary benefits related to implementing the recommendations to correct the internal control weakness. The potential benefits of this audit are described in Enclosure 3. A copy of the final quick-reaction report will be provided to the senior officials responsible for internal controls at the Command.

Prior Audit Coverage

During the last 3 years, the Army Audit Agency issued four reports on Government property accountability that identified problems with Army installations, accounting for ADP equipment.

o HQ 89-204, "Joint Tactical Fusion Program Management Office," April 11, 1989

o NW 91-750, "Financial Management Systems Integration Agency," January 14, 1991

o SW 91-200, "Contract Offloading," January 22, 1991

o WE 91-A1, "Contract Offloading," September 11, 1991

Discussion

The PBO at the Command had not established accountability for ADP equipment purchased for $3.4 million through interagency orders with the TVA during FY 1991. The PBO did not have signed invoices for all property received, and the PBO did not know the location for all of the ADP equipment or who was using the equipment. On September 10, 1991, ADP equipment (over 100 items), valued at $870,140, was received from SRI International, a subcontractor. According to the PBO, the Contracting Officer's Representative for the SOFNET project inventoried and signed for the ADP equipment received from SRI International. The PBO had neither hand receipts for the items of ADP equipment nor a record of the equipment in the property book. We sampled 16 computer hardware items at the Command to determine if the PBO had a property record established. We found that none of the sampled items were on property records. We also sampled 11 items (5 Samsung notebook computers and 6 Epson printers) that were listed on invoices. Of the 11 items, Command personnel could identify the location for only 1 printer. According to a computer specialist, the printer was at Fort Devens, Massachusetts. The PBO had not received all of the invoices for the equipment received from SRI International. Currently, an accurate property record of all ADP equipment used in the SOFNET project is not available. Also, we could not determine if the billings were proper based on the documentation available. The ADP equipment is highly pilferable and, without accurate property records, there is no assurance that the Government property is safeguarded against improper use.

Recommendations

We recommend that the Commanding General, U.S. Army Special Operations Command:

1. Establish property book control for the automatic data processing equipment procured for the Special Operations Forces Network.

2. Conduct a physical inventory of the automatic data processing equipment for the Special Operations Network to determine what equipment is missing.

3. Account for any shortages by using report of survey procedures and initiate a serious incident report in accordance with Army Regulation 190-40, "Serious Incident Report," if it is determined that automatic data processing equipment valued at more than $5,000 cannot be located by the inventory.

4. Establish procedures for the Property Book Officer and Contracting Officer's Representative to jointly inventory and sign for any future deliveries of automatic data processing equipment from contractors.

Management Comments

Headquarters, U.S. Army Special Operations Command provided comments on the report and recommendations on March 25, 1992, April 6, 1992, and April 16, 1992 (Enclosure 1). The Command concurred with the recommendations. For Recommendation 1., the Command assigned a Warrant Officer to be the PBO to establish accountability and control over ADP equipment. For Recommendation 2., the Command has tasked the Warrant Officer to conduct a physical inventory of the ADP equipment ordered through the TVA. For Recommendation 3., the Command will initiate a serious incident report if the Warrant Officer cannot locate over $5,000 in ADP equipment. A milestone of September 30, 1992, was established for completion of these actions. For Recommendation 4., the Command will establish procedures for the PBO and contracting officer's representative to jointly inventory and sign for any future deliveries of ADP equipment from contractors. A milestone of July 15, 1992, was set for completion of this action. On April 16, 1992, the Deputy Chief of Staff for Logistics, Headquarters, Department of the Army, approved the U.S. Army Special Operations Command response to the report (Enclosure 2).

The management comments conformed to the requirements of DoD Directive 7650.3, and there are no unresolved issues. Therefore, no additional comments are required. Any comments on this final report should be provided by June 15, 1992.

The cooperation and courtesies extended to the audit staff are appreciated. If you have any questions on this audit, please contact Mr. Garold E. Stephenson at (703) 614-6275 (DSN 224-6275) or Ms. Kimberley Caprio at (703) 614-3463 (DSN 224-3463). Copies of this final report will be distributed to activities listed in Enclosure 5, and the names and titles of audit team members are shown in Enclosure 6.

Robert J. Lieberman
Assistant Inspector General
for Auditing

Enclosures

cc:
Secretary of the Army
Assistant Secretary of the Army
(Research, Development and Acquisition)
Commander, U.S. Army Special Operations Command
Inspector General, Tennessee Valley Authority

MANAGEMENT COMMENTS: U.S. ARMY SPECIAL OPERATIONS COMMAND

DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY
SPECIAL OPERATIONS COMMAND
FORT BRAGG, NORTH CAROLINA 28307-5200

REPLY TO
ATTENTION OF

MAR 10 1992

AOIR (36-2b)

MEMORANDUM FOR Department of Defense Inspector General, Contract Management Directorate, 400 Army Navy Drive, Arlington, Virginia 22202-2884

SUBJECT: Audit of Contracting Through Interagency Agreements with the Tennessee Valley Authority

1. Reference memorandum, Department of Defense Inspector General (DODIG), February 1992, Subject: Draft Quick-Reaction Report on Accountability of Government Automatic Data Processing Equipment at US Army Special Operations Command, Ft Bragg, NC (Project No. 2CH-5003.02). The draft report has been reviewed and our comments are enclosed.

2. Point of contact is Mr. William E. Thornton, Internal Review office, telephone DSN 239-8733 or COMM (919) 432-8733.

FOR THE COMMANDER:

Encl

ANTHONY E. NORLAND
Colonel, GS
Chief of Staff

COMMAND COMMENTS

Finding:

US Army Special Operations Command (USASOC) had not established adequate property accountability records for $3.4 million of automatic data processing (ADP) equipment, much of which is highly pilferable. USASOC personnel did not comply with Army Regulations 710-2, "Supply Policy Below the Wholesale Level", and 735-5, "Policy and Procedures for Property Accountability".

Additional Facts:

The BACKGROUND paragraph of the audit report states, "The project links six Army locations within the United States through a networked computer system with about 3,000 personal computers." This statement should be amended to read: "There are 600 personal computer type systems networked by Special Operations Forces Network (SOFNET) today, with a projection of 200 more PC type systems on SOFNET by the end of FY 92."

The BACKGROUND paragraph of the cited report states, "USASOC has in place requirements to commit $922,000 of funds in FY 92 to support the SOFNET project." This statement requires amplification/clarification:

(a) $500K of FY 92 Operation and Maintenance Defense (OMD) has been retained by TVA to pay for the operation and maintenance of SOFNET during the period 1 October - 30 November 1992. No ADP equipment will be purchased with these funds.

(b) $280K of FY 91 Other Procurement Defense (OPD) will be MIPR'd from TVA to CECOM to purchase an Uninterruptible Power Supply (UPS) for the new USASOC Headquarters Building using a DOD contracting office (McClellan AFB, CA). Approval for this action was received from US Special Operation Command (USSOCOM) on 28 February 1992.

(c) $100K of FY 91 OPD will be used to purchase fiber cable to carry SOFNET to the B-ring. Fiber optic transmission media does not fit within the definition of ADP equipment.

(d) $42K of FY 91 OPD will be used to buy repair parts in support of SOFNET.

The BACKGROUND paragraph further states, "...the US Army John F. Kennedy Special Warfare Center and School at Fort Bragg has placed a $2.1 million order at TVA for laptop computers to be networked into the SOFNET project." This statement should be amended to read: "The $2.1 million order is to purchase laptop computers to operate as stand-alone systems."

Recommendation 1:

That the Commanding General, US Army Special Operations Command (USASOC) establish property book control for the automatic data processing equipment procured for the Special Operations Forces Network.

Action Taken:

Concur. The command recognized this problem several months ago and immediately began corrective action. A property book technician (Warrant Officer) has been assigned to the directorate to establish accountability and control over the automatic data processing equipment (ADPE) and software comprising the Special Operations Forces Network. The Deputy Chief of Staff, Information Management (DCSIM) property book officer will ensure that the provisions of AR 710-2 and 735-5 detailing the establishment and maintenance of accountable records for nonexpendable property at the activity level are complied with. Through the directorate property book officer, the DCSIM will ensure that all nonexpendable ADPE and software will be recorded on property book records and safeguarded. A milestone date of 30 September 1992 has been established for completion of this action.

Recommendation 2:

That the Commanding General, USASOC conduct a physical inventory of the automatic data processing equipment for the Special Operations Forces Network to determine what equipment is missing.

Action Taken:

Concur. As stated in the Action Taken Paragraph of Recommendation 1 above, a property book technician (Warrant Officer) has been assigned to the directorate to establish accountability and control over the ADPE and software comprising the Special Operations Forces Network (SOFNET). The DCSIM property book officer will ensure that the provisions of AR 710-2 and 735-5 are complied with. A milestone date of 30 September 1992 has been established for completion of this action.

Recommendation 3:

That the Commanding General, USASOC initiate a serious incident report in accordance with Army Regulation 190-40 if it is determined that automatic data processing equipment valued at more than $5,000 cannot be located by the inventory.

Action Taken:

Concur. If, in the course of the SOFNET ADPE and software inventory, it can be determined that more than $5,000 in ADP equipment cannot be located, than a serious incident report (IAW AR 190-40) will be initiated.

Recommendation 4:

That the Commanding General, USASOC prohibit contractors from ordering and receiving automatic data processing equipment without using proper procedures.

Action Taken:

Concur. The current contract between USSOCOM (a DOD Contracting Office) and SRI (signed by both parties on 28 February 1992) has established adequate controls to prevent contractors from ordering and receiving repair parts, ADPE, and supplies without prior coordination with and review by the government (Contracting Officer's Representative (COR)). The COR reviews all purchase requests prior to submission. Adequate report procedures have been established in form of Contract Data Requirements Lists (CDRL). As a management tool, the use of the CDRL ensures government review of any purchase request prior to the expenditure of funds. CDRL reports will be reviewed by the Contracting Officer at USSOCOM monthly.

DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY
SPECIAL OPERATIONS COMMAND
FORT BRAGG, NORTH CAROLINA 28307-5200

REPLY TO
ATTENTION OF:

AOIR (36-2b)

06 APR 1992

MEMORANDUM FOR Department of Defense Inspector General, Contract Management Directorate, 400 Army Navy Drive, Arlington, Virginia 22202-2884

SUBJECT: Audit of Contracting Through Interagency Agreements with the Tennessee Valley Authority

1. Reference memorandum, Department of Defense Inspector General (DODIG), 25 March 1992, Subject: Draft Quick-Reaction Report on Accountability of Government Automatic Data Processing Equipment at US Army Special Operations Command, (Project No. 2CH-5003.02). The draft report has been reviewed and our comments are enclosed.

2. Point of contact is Mr. William E. Thornton, Internal Review Office, telephone DSN 239-8733 or COMM (919) 432-8733.

FOR THE COMMANDER:

Encl

ANTHONY H. NORMAND
Colonel, GS
Chief of Staff

Final Report Page No.

COMMAND COMMENTS

1. Concur with Findings and Recommendations.

2. Comments are limited to the Background Paragraph, ADP Equipment Purchases, page 1: 1

a. Second sentence should be amended to read: "The project links six Army locations within the United States through a network computer system consisting of 600 personal computers."

REASON: The command does not plan to purchase an additional 200 computers in FY 92.

b. Third sentence should be amended to read: "The network includes desktop computers, printers, file-servers, and telephone modems."

REASON: Laptop and notebook computers are not connected to SOFNET.

c. Fourth and fifth sentences should be deleted.

REASON: They are incorrect and serve to confuse the issue.

d. Last sentence in the paragraph should be amended to read: "The command has budgeted an additional $500,000 in FY 92 to support the operation and maintenance of SOFNET for the period 1 Oct - 30 Nov 1991, through University of Tennessee, an affiliate of TVA." An additional sentence should be added that states: "No FY 92 funds have been added to TVA for purchasing equipment."

REASON: As previously stated in USASOC memo, AOIR, 10 Mar 92, the $922,000 is a mix of FY 92 OMD funds ($500,000) and FY 91 OPD funds ($422,000). Action has been taken to reduce the FY 91 OPD funds by $280,000 to support purchase of an Uninterruptible Power Supply using a DOD Contracting Office in McClellan AFB, CA. An additional $100,000 FY 91 OPD fund is being used to purchase fiber cable which does not fit the definition of ADP equipment. This leaves $42,000 FY 91 OPD funding that will be used to buy repair parts in support of SOFNET.

3. The proposed revised paragraph is reconstructed incorporating above comments as follows:

ADP Equipment Purchases. The Command procured the ADP equipment for the Special Operations Forces Network (SOFNET) project. The project links six Army locations within the United States through a network computer system consisting of 600 personal computers. The network includes desktop computers, printers, file-servers, and telephone modems. During FY 91, the Command purchased approximately $3.4 million in ADP equpment through interagency orders with the TVA. The TVA established cooperative agreements with the Tennessee Center for Research and Development (TCRD) and the University of Tennessee, who subcontracted the SOFNET requirements to SRI International and other contractors. The ADP equipment was ordered by the Command's Deputy Chief of Staff, Information Management (DCSIM). The Command has budgeted an additional $500,000 in FY 92 to support the operation and maintenance of SOFNET for the period 1 Oct - 30 Nov 1991, through University of Tennessee, an affiliate of TVA. No FY 92 funds have been added to TVA for purchasing equipment.

DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY
SPECIAL OPERATIONS COMMAND
FORT BRAGG, NORTH CAROLINA 28307-5200

REPLY TO
ATTENTION OF:

AOIR (36-2b)

APR 30 1992

MEMORANDUM FOR Department of Defense Inspector General,
Contract Management Directorate, 400 Army
Navy Drive, Arlington, Virginia 22202-2884

SUBJECT: Draft Quick-Reaction Report on Accountability of Government Automatic Data Processing Equipment at US Army Special Operations Command

1. Comments on revised Recommendations 3 and 4 of subject report are enclosed. We are replying to Recommendation 3 also as it has been changed significantly from the original draft.

2. Point of contact is Mr. William E. Thornton, Internal Review Office, telephone DSN 239-8733 or COMM (919) 432-8733.

FOR THE COMMANDER:

Encl

William E. Thornton
WILLIAM E. THORNTON
Chief, Internal Review

ADDENDUM TO COMMAND COMMENTS

Recommendation 3:

Account for any shortages by using report of survey procedures and initiate a serious incident report in accordance with Army Regulation 190-40, "Serious Incident Report", if it is determined that automatic data processing equipment valued at more than $5,000 cannot be located by the inventory.

Action Taken:

Concur. Report of survey procedures will be used to account for any automatic data processing equipment shortages. If, in the course of the Special Operations Forces Network automatic data processing equipment and software inventory, it can be determined that more than $5,000 in automatic data processing equipment cannot be located, a serious incident report (IAW AR 190-40) will be initiated.

Recommendation 4:

Establish procedures for the Property Book Officer and contracting officer's representative to jointly inventory and sign for any future deliveries of automatic data processing equipment from contractors.

Action Taken:

Concur. Procedures for the Property Book Officer and contracting officer's representative to jointly inventory and sign for any future deliveries of automatic data processing equipment from contractors will be established; milestone date of 15 July 1992 has been set for completion of this action.

MANAGEMENT COMMENTS: HEADQUARTERS, DEPARTMENT OF THE ARMY

DEPARTMENT OF THE ARMY
OFFICE OF THE DEPUTY CHIEF OF STAFF FOR LOGISTICS
WASHINGTON, DC 20310-0500

DALO-SMP

10 APR 1992

MEMORANDUM FOR THE INSPECTOR GENERAL, ATTN: SAIG-PA

SUBJECT: Draft Quick Reaction Report on Accountability of Government Automatic data Processing Equipment at U.S. Army Special Operations Command (Project no. 2CH-5003.02)

1. This is in response to SAIG-PA memorandum, dated 25 March 1992, subject as above (Tab A).

2. This office has reviewed and concurs with the U.S. Army Special Operations Command (USASOC) response to subject report. It should be noted that recommendation number 4 that USASOC answered differs from the one on page 4 of the draft report.

3. Point of Contact for this office is Ms Sharon Dunfrund, DSN 224-6753, Comm 703-614-6753.

FOR THE DEPUTY CHIEF OF STAFF FOR LOGISTICS:

John A. Otis

JOHN A. OTIS
COL, GS
Chief, Supply Policy
Division

Encl

CF:
DALO-RMM

SUMMARY OF POTENTIAL BENEFITS RESULTING FROM AUDIT

Recommendation Reference	Description of Benefit	Amount and/or Type of Benefit
1.	Internal Control. Accountable records will be established and maintained for all nonexpendable property at Army activities.	Nonmonetary
2.	Internal Control. Periodic physical inventories will be conducted of all personal property at Army locations.	Nonmonetary
3.	Compliance with regulations and laws. Army regulations require that a report of survey be performed to document the circumstances concerning the loss or destruction of Army property and that a serious incident report be submitted when the loss exceeds $5,000.	Nonmonetary
4.	Internal control. Accountable records will be established and maintained for all nonexpendable property at Army activities by the Property Book Officer. The Contracting Officer's Representative is responsible for ensuring that the property delivered meets contract specifications and terms.	Nonmonetary

ACTIVITIES VISITED OR CONTACTED

Office of the Secretary of Defense

Assistant Secretary of Defense (Command, Control, Communications and Intelligence), Arlington, VA

Department of the Army

Headquarters U.S. Army Special Operations Command, Fort Bragg, NC

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House Subcommittee on Legislation and National Security, Committee on Government Operations
Ranking Minority Member, House Subcommittee on Legislation and National Security, Committee on Government Operations

Inspector General, Tennessee Valley Authority

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