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MANAGEMENT OF POTENTIALLY INACTIVE ITEMS
AT THE DEFENSE LOGISTICS AGENCY

Report No. D-2001-035

January 24, 2001

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Department of Defense

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Abstract This report, the second in a series of reports on obsolete national stock number (NSN) items, discusses the Defense Logistics Agency (DLA) management of potentially inactive NSNs. Inspector General, DoD, Report No. D-2000-185, "Allegations to the Defense Hotline Concerning Management of Obsolete Repairable Items," September 7, 2000, discusses obsolete NSNs in Navy weapon system files. An NSN is considered obsolete if the NSN is inactive and there are no current or future requirements anticipated by any registered user or the integrated materiel manager of the NSN. Potentially inactive, or obsolete, NSNs that are not reviewed and deleted from the DoD supply system needlessly consume cataloging and supply system files, machine time, personnel resources, and warehouse space. As of July 2000, DLA supply records, excluding the clothing and textile, medical, and subsistence commodities, identified 91,097 NSNs that were coded as potentially inactive because the Military Departments had withdrawn their interest as users and no longer required the items. DLA policy requires that item managers review potentially inactive NSNs to determine whether the NSNs should be deleted or retained in the DLA supply system.		Monitoring Agency Acronym
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Acronyms

DIIP	Defense Inactive Item Program
DLA	Defense Logistics Agency
DSCP	Defense Supply Center Philadelphia
IIRC	Inactive Item Review Code
IM	Item Manager
NSN	National Stock Number



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884**

January 24, 2001

MEMORANDUM FOR DIRECTOR, DEFENSE LOGISTICS AGENCY

**SUBJECT: Audit Report on the Management of Potentially Inactive Items at the
Defense Logistics Agency (Report No. D-2001-035)**

We are providing this report for review and comment. This report is one in a series addressing obsolete national stock number items in the DoD supply system. The Defense Logistics Agency did not respond to the draft report.

DoD Directive 7650.3 requires that all recommendations and unresolved issues be resolved promptly. Therefore, we request that the Defense Logistics Agency provide comments by March 23, 2001.

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Mr. Tilghman A. Schraden at (703) 604-9186 (DSN 664-9186) (tschraden@dodig.osd.mil) or Mr. Terry Wing at (215) 737-3883 (DSN 444-3883) (twing@dodig.osd.mil). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

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Report No. D-2001-035

January 24, 2001

(Project No. D1999LD-0028.001)

Management of Potentially Inactive Items at the Defense Logistics Agency

Executive Summary

Introduction. This report, the second in a series of reports on obsolete national stock number (NSN) items, discusses the Defense Logistics Agency (DLA) management of potentially inactive NSNs. Inspector General, DoD, Report No. D-2000-185, "Allegations to the Defense Hotline Concerning Management of Obsolete Repairable Items," September 7, 2000, discusses obsolete NSNs in Navy weapon system files.

An NSN is considered obsolete if the NSN is inactive and there are no current or future requirements anticipated by any registered user or the integrated materiel manager of the NSN. Potentially inactive, or obsolete, NSNs that are not reviewed and deleted from the DoD supply system needlessly consume cataloging and supply system files, machine time, personnel resources, and warehouse space. As of July 2000, DLA supply records, excluding the clothing and textile, medical, and subsistence commodities, identified 91,097 NSNs that were coded as potentially inactive because the Military Departments had withdrawn their interest as users and no longer required the items. DLA policy requires that item managers review potentially inactive NSNs to determine whether the NSNs should be deleted or retained in the DLA supply system.

Objectives. Our overall audit objective was to evaluate the processes that the Military Departments and DLA used to identify and delete items in weapon system files that had obsolete NSNs. This report addresses DLA management of NSNs coded as potentially inactive. We also reviewed the management control program as it applied to the audit objective. Subsequent reports will address obsolete NSNs in Military Department and DLA supply system files.

Results. DLA item managers did not take timely actions to review potentially inactive NSNs to determine whether the NSNs should be deleted from the DLA supply system. Of the 91,097 potentially inactive NSNs, 87,437 (96 percent) had been awaiting review by DLA item managers for at least 90 days and 36,066 (41 percent) of those 87,437 NSNs had been awaiting review since 1998 or earlier. Of the 91,097 NSNs, 32,625 had inventory on hand, valued at approximately \$68.1 million. As a result of our audit, the Defense Supply Center Philadelphia developed a computer program to expedite the review process and deleted 20,385 of the 26,434 NSNs that had been in a review status over 90 days at the Center. However, because there are 64,663 more NSNs that still require DLA item manager review, we believe that the number of

potentially inactive NSNs that could be deleted is significantly greater. Using a DLA cost study, we calculated that DLA avoided a minimum of \$17.2 million of costs by eliminating unnecessary cataloging and supply system files, and by reducing inventory for the 20,385 NSNs. The full extent of the monetary benefits will be quantifiable after management identifies and takes action to delete all inactive NSNs and disposes of obsolete, excess inventory. For details of the audit results, see the Finding section of this report. See Appendix A for a discussion of the management control program.

Summary of Recommendations. We recommend that the Director, DLA, establish controls to ensure the timely review of potentially inactive NSNs that no longer have a user requirement to determine whether the NSNs should be deleted from the DLA supply system. We also recommend that the controls require an annual evaluation of review timeliness.

Management Comments. We provided a draft of this report on October 27, 2000. DLA did not respond to the draft report. Therefore, we request that DLA provide comments by March 23, 2001.

Table of Contents

Executive Summary	i
Introduction	
Background	1
Objectives	2
Finding	
Inactive National Stock Numbers	3
Appendixes	
A. Audit Process	
Scope and Methodology	8
Management Control Program Review	9
Prior Coverage	10
B. Report Distribution	11

Background

This report, the second in a series of reports on obsolete national stock number (NSN) items, discusses the Defense Logistics Agency (DLA) management of potentially inactive NSNs. An NSN is considered obsolete if the NSN is inactive and there are no current or future requirements anticipated by any registered user or the integrated materiel manager of the NSN. Inspector General, DoD, Report No. D-2000-185, "Allegations to the Defense Hotline Concerning Management of Obsolete Repairable Items," September 7, 2000, discusses obsolete NSNs in Navy weapon system files.

Materiel Management. DLA supply centers are assigned the primary responsibility for materiel management for a group of items used by either a particular Service or by DoD as a whole. Materiel management responsibilities include cataloging,* requirements computation, procurement direction, distribution management, and disposal direction. DLA supply centers manage more than 4.1 million NSNs and support more than 1,400 weapon systems.

DoD Guidance. DoD Manual 4140.32-M, "Defense Inactive Item Program (DIIP)," August 1992, states that items no longer needed to support the mission of DoD organizations, other Federal agencies, or the International Logistics Program, needlessly consume machine time, personnel resources, and warehouse space with serious effect on the total supply system. DoD managers at every level are expected to place serious and continuous emphasis on the purging of unneeded items from the materiel inventory and active catalog files.

DLA Procedures. DLA Manual 4140.2, "Supply Operations Manual," July 1, 1999, provides policy, uniform guidance, and procedures for DLA supply centers to systematically review and eliminate inactive items of supply from the DLA supply system.

Potentially Inactive NSNs. As of July 2000, DLA supply records, excluding the clothing and textile, medical, and subsistence commodities, identified 91,097 NSNs that were coded as potentially inactive because the Military Departments had withdrawn their interest as users and no longer required the items. DLA Manual 4140.2 requires that item managers (IMs) review potentially inactive NSNs to determine whether the NSNs should be deleted or retained in the DLA supply system. Although Military Departments may have

*The act of naming, classifying, describing, and numbering each item repetitively used, purchased, stocked, or distributed so as to distinguish each item from every other item. Also included is the maintenance of information related to the item and the dissemination of that information to item users.

withdrawn their interest as users, the IM can retain the NSNs in the DLA supply system for several reasons, including those instances when the NSN has special program requirements.

Objectives

Our overall audit objective was to evaluate the processes that the Military Departments and DLA used to identify and delete items in weapon system files that had obsolete NSNs. This report addresses DLA management of NSNs coded as potentially inactive, or obsolete, because the Military Departments had withdrawn their interest as users and no longer required the items. We also reviewed the management control program as it applied to the audit objective. Subsequent reports will address obsolete NSNs in Military Department and DLA supply system files. See Appendix A for a discussion of the audit scope and methodology, the management control program, and prior audit coverage.

Inactive National Stock Numbers

DLA IMs did not take timely actions to review potentially inactive NSNs to determine whether the NSNs should be deleted from the DLA supply system. Of the 91,097 potentially inactive NSNs, 87,437 (96 percent) had been awaiting review by IMs for at least 90 days and 36,066 (41 percent) of the 87,437 NSNs had been awaiting IM review since 1998 or earlier. Of the 91,097 NSNs, 32,625 had inventory on hand, valued at approximately \$68.1 million. Management controls for the DIIP were ineffective because DLA management systems did not provide accurate and complete information to DIIP monitors, the DIIP was perceived as a low priority, and DIIP monitors did not regularly evaluate the DIIP and IM performance. Consequently, DLA incurred unnecessary supply management costs. As a result of our audit, the Defense Supply Center Philadelphia (DSCP) developed a computer program to expedite the review process and deleted 20,385 of the 26,434 NSNs that had been in a review status over 90 days at the DSCP. Using a DLA cost study, we calculated that DLA avoided a minimum of \$17.2 million of costs by eliminating unnecessary cataloging and supply system files, and by reducing inventory for the 20,385 NSNs. The full extent of the monetary benefits will be quantifiable after management reviews all inactive NSNs.

Criteria

DIIP Guidance. DoD Manual 4140.32-M requires that DoD managers prepare a report, the DoD Inactive Item Progress Report, each year to measure the effectiveness of the DIIP. DLA Manual 4140.2 requires that the commander of each supply center designate a DIIP monitor to act as the focal point for all matters concerning the DIIP. DIIP monitor responsibilities include initiating the review of inactive items on an annual basis, and assessing and reporting the overall progress and effectiveness of the DIIP.

DIIP Process. Each year the supply centers identify and select NSNs to include in the DIIP and refer those NSNs to registered users for review. Users are required to review the NSNs and notify the supply centers to either delete or retain the NSNs. When the last user has withdrawn its interest and its requirement for an item, the NSN is assigned an inactive item review code (IIRC) of W and supply data is provided to DLA IMs for further review in accordance with DLA Manual 4140.2. The DLA IMs review NSNs to determine coding accuracy, war reserve classifications, special program

requirements, and whether the item has assets on hand. Upon completion of the review, IMs are required to process a ZSM transaction (notification of supply center decision on withdrawal) to the supply system. The ZSM transaction contains an advice code to either delete or retain an NSN in the supply system. If the IM does not process the ZSM transaction within 90 days, the NSN is assigned an IIRC of Y and a listing, Delayed Defense Supply Center Withdrawal Action (the Listing), is provided to the IM and the DIIP monitor. IMs are required to annotate the Listing with their decision to either delete or retain a specific NSN and process the ZSM transaction. The NSN remains in an IIRC Y status on the Listing, which is generated each month, until the ZSM transaction is processed. If a ZSM transaction cannot be processed during the month, IMs are required to annotate the Listing with the justification for the delay and forward the Listing to the DIIP monitor. The DIIP monitor is to follow up with the IMs until the annotated Listings are returned to the monitor and the ZSM transactions are processed. If the decision is made to delete the NSN, any inventory is declared excess and disposal action is initiated.

Timeliness of Potentially Inactive NSN Reviews

DLA IMs did not take timely actions to review NSNs identified as potentially inactive to determine whether the NSNs should be deleted or retained in the DLA supply system.

Of the 91,097 NSNs that required IM review as of July 2000, 87,437 (96 percent) had been awaiting IM review for at least 90 days and 36,066 (41 percent) of the 87,437 NSNs had been awaiting IM review since 1998 or earlier. Of the 91,097 NSNs, 32,625 had inventory on hand, valued at approximately \$68.1 million.

Management Controls

Management controls for the DIIP were ineffective because DLA management systems did not provide accurate and complete information to DIIP monitors, the DIIP was perceived as a low priority, and DIIP monitors did not regularly evaluate the DIIP and IM performance.

DIIP Analysis. We could not evaluate the management of the DIIP at DLA over the years because monthly reports with the necessary data were inaccurate. DLA collects DIIP data, including the number of NSNs sent to users, user responses or non-responses, and number of NSNs in IIRCs W and Y. DLA summarizes the data monthly on the Inactive Item Review Statistical Report (the

Statistical Report), which allows DIIP monitors to review and analyze the DIIP process and to identify trends and potential problems. Part III of the Statistical Report provides data on NSNs coded IIRC W or Y. The data include the number of NSNs in each IIRC at the beginning of the month, the number of ZSM transactions processed during the month, and the number of NSNs in each IIRC at the end of the month. As of July 2000, Part III of the Statistical Report showed that DLA had 200,739 NSNs in IIRCs W and Y. When we compared the data in the Statistical Report with the Listings generated by DLA, we noted that the Listings showed only 91,097 NSNs in IIRCs W and Y for the same time period. Based on a further inquiry of the DLA supply system, we concluded that the 91,097 NSNs in the Listings was the correct total.

Tracking Timeliness. The DLA management information system did not provide sufficient data to track the timeliness of IM reviews of NSNs assigned IIRCs W and Y. The Listings reported all NSNs assigned IIRC Y that had not been reviewed by an IM. However, the Listings did not provide complete information on individual IM performance. For example, the Listings did not include the total NSNs each IM had to review or information on the time that the NSNs had been in an IIRC Y status. That type of information would be useful in monitoring and improving IM performance.

DIIP Priority. We discussed the untimely NSN reviews with IMs from each of the DLA supply centers, and they stated that reviewing inactive NSNs was not a high priority. IMs primarily concentrated on managing NSNs that had current or future requirements. Additionally, some IMs said that they had not received the Listings to review.

DIIP Monitor. DIIP monitors did not follow up with IMs to determine why IMs were not reviewing potentially inactive NSNs. DIIP monitors also did not review the Statistical Report to assist in monitoring the DIIP. DIIP monitors were unaware that the Statistical Report was inaccurate until we alerted them. When we discussed the difference in the data between the Statistical Report and the Listings with DLA personnel, neither we nor they could determine why the Statistical Report was inaccurate. Although Part III of the Statistical Report was inaccurate, it provides data on NSNs that would normally be useful to the DIIP monitor. Had the DIIP monitors been actively monitoring the Statistical Report, they may have determined the inaccuracy of the data and corrected it.

Supply Center Actions

DSCP. We commend the DSCP for taking positive management actions during the audit. When we notified the DSCP of the problems identified during the audit, the DSCP aggressively took actions to reduce the number of potentially inactive NSNs. The DSCP developed a computer program to expedite the review process, and deleted 20,385 of the 26,434 NSNs that had been in a review status over 90 days at the DSCP. Of the 20,385 NSNs, 4,203 had inventory on hand, valued at \$3.9 million.

Defense Supply Center Richmond. When notified of the problems identified in the audit, the Defense Supply Center Richmond agreed to develop a plan for reviewing the approximately 40,600 NSNs it managed that were in IIRCs W or Y. Personnel at the Defense Supply Center Richmond also agreed to maintain data on the number of NSNs that were deleted as a result of their review.

Cost of Maintaining Inactive NSNs

In September 1999, the DLA Office of Operations Research and Resource Analysis published a study to provide cost data in support of item reduction studies. The study included cost avoidance data for eliminating an existing NSN from the DLA supply system. The following table shows the results of the study.

Cost of Maintaining NSNs

<u>Category</u>	<u>Cost</u>
Average annual cost to maintain a stocked NSN	\$ 400
Average annual cost to maintain a non-stocked NSN	200
Average cost to delete a stocked or non-stocked NSN	57
Remaining life-cycle cost avoided eliminating a stocked NSN	1,495
Remaining life-cycle cost avoided eliminating a non-stocked NSN	747

Using the cost data from the DLA study, we calculated that a minimum of \$17.2 million was avoided as a result of our audit. The \$17.2 million was based on DSCP identification of 20,385 NSNs to be deleted from the DLA supply system. To calculate the \$17.2 million, we determined how many of the 20,385 NSNs were stocked and how many were non-stocked and multiplied the number of NSNs in each category by the appropriate remaining life-cycle cost. The

average life cycle of the 20,385 NSNs that were deleted was 4 years. From the combined total, we subtracted the cost to delete each NSN from the supply system to determine the net cost avoidance.

Because the DLA supply centers have 64,663 more NSNs to review to determine whether the NSNs should be deleted or retained, the number of NSNs to be deleted should be significantly greater than the 20,385 NSNs that were deleted by the DSCP. The costs avoided should also be significantly greater than the \$17.2 million calculated for those 20,385 NSNs.

Recommendations

We recommend that the Director, Defense Logistics Agency:

1. Establish controls to ensure that item managers promptly review national stock number items identified as potentially inactive. Those controls should include:
 - a. Providing the Defense Inactive Item Program monitor with the total number of national stock numbers requiring a review by each item manager and the length of time each national stock number has been in a review status.
 - b. Requiring the Program monitor to perform annual evaluations to ensure that item managers continue to promptly review inactive national stock number items.
2. Maintain and annually report statistics to show how many inactive national stock numbers are deleted and the dollar value of inventory sent to disposal to quantify the cost avoidance realized.
3. Correct Part III of the Inactive Item Review Statistical Report to properly reflect the number of national stock numbers in inactive item review codes W and Y.

Management Comments

DLA did not comment on the draft report. We request that DLA provide comments on the final report.

Appendix A. Audit Process

Scope and Methodology

Work Performed. We reviewed the process that DLA supply centers used to review NSNs that were identified as potentially inactive because the Military Departments had withdrawn user interest. As of July 2000, DLA supply records, excluding the clothing and textile, medical, and subsistence commodities, identified 91,097 NSNs that were coded as potentially inactive because the Military Departments had withdrawn interest as users and no longer required the items. We reviewed DLA standard operating procedures and catalog and supply records. The documents reviewed were dated from September 1997 through September 2000. We interviewed DLA personnel to assist in determining why potentially inactive NSNs had not been reviewed.

DoD-Wide Corporate Level Government Performance and Results Act Coverage. In response to the Government Performance and Results Act, the Secretary of Defense annually establishes DoD-wide corporate level goals, subordinate performance goals, and performance measures. This report pertains to achievement of the following goal, subordinate performance goal, and performance measure.

FY 2000 DoD Corporate Level Goal 2: Prepare now for an uncertain future by pursuing a focused modernization effort that maintains U.S. qualitative superiority in key warfighting capabilities. Transform the force by exploiting the Revolution in Military Affairs, and reengineer the Department to achieve a 21st century infrastructure. **(00-DoD-2)**

FY 2000 Subordinate Performance Goal 2.3: Streamline the DoD infrastructure by redesigning the Department's support structure and pursuing business practice reforms. **(00-DoD-2.3) FY 2000**

Performance Measure 2.3.6: Disposal of excess National Defense Stockpile inventory and reduction of supply inventory **(00-DoD-2.3.6)**

DoD Functional Area Reform Goals. Most major DoD functional areas have also established performance improvement reform objectives and goals. This report pertains to achievement of the following functional area objective and goal.

Logistics Functional Area. Objective: Streamline logistics infrastructure. **Goal:** Implement most successful business practices. **(LOG-3.1)**

High-Risk Area. The General Accounting Office has identified several high-risk areas in DoD. This report provides coverage of the Defense Inventory Management high-risk area.

Use of Computer-Processed Data. We relied on computer-processed data provided by DLA to determine NSNs identified as potentially inactive because the Military Departments had withdrawn user interest. We did not perform a formal reliability assessment of the computer-processed data. However, to the extent that we reviewed the data, we did not find any errors that would preclude use of the data to meet the audit objective or that would change the conclusions in this report.

Audit Type, Dates, and Standards. This economy and efficiency audit was performed from June through September 2000 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary.

Contacts During the Audit. We visited or contacted individuals and organizations within DoD. Further details are available on request.

Management Control Program Review

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, and DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996, require DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of the Review of the Management Control Program. We reviewed the adequacy of DLA management controls over reviewing NSNs that were identified as potentially inactive because the Military Departments had withdrawn their interest as users and no longer required the item. We reviewed management's self-evaluation applicable to those controls.

Adequacy of Management Controls. As defined by DoD Instruction 5010.40, we identified material management control weaknesses in reviewing NSNs that had no user interest and deleting them from DLA supply system files. Management controls were not adequate to ensure that NSNs that had no user

interest were reviewed in a timely manner. Recommendation 1. in this report, if implemented, will correct the material weaknesses and could result in potential monetary benefits in excess of \$17.2 million. A copy of the report will be provided to the senior official responsible for management controls in DLA.

Adequacy of Management's Self-Evaluation. DLA did not identify reviewing NSNs that had no user interest as an assessable unit and, therefore, did not identify or report the material management control weaknesses identified by the audit.

Prior Coverage

Inspector General, DoD, Report No. D-2000-185, "Allegations to the Defense Hotline Concerning Management of Obsolete Repairable Items,"
September 7, 2000

Appendix B. Report Distribution

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