

Audit

Report



ACCOUNTABILITY AND CONTROL OF MATERIEL AT
THE TOBYHANNA ARMY DEPOT - STOCKAGE OF
COMMUNICATIONS-ELECTRONICS MATERIEL

Report No. D-2001-186

September 21, 2001

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Acronyms

ASRS	Automated Storage and Retrieval System
CECOM	Communications-Electronics Command
IOC	Industrial Operations Command
PCN	Program Control Number



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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September 21, 2001

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit Report on Accountability and Control of Materiel at the Tobyhanna Army Depot - Stockage of Communications-Electronics Materiel (Report No. D-2001-186)

We are providing this report for review and comment. This is the second in a series of reports being issued by the Inspector General, DoD, that discusses accountability and control of materiel at maintenance depots.

DoD Directive 7650.3 requires that all recommendations and potential monetary benefits be resolved promptly. The Army did not respond to the draft of this report. Therefore, we request that the Army provide comments on the final report by November 21, 2001.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Robert M. Murrell at (703) 604-9180 (DSN 664-9180) (rmurrell@dodig.osd.mil) or Mr. Joseph M. Austin at (703) 604-9178 (DSN 664-9178) (jaustin@dodig.osd.mil). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

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Office of the Inspector General, DoD

Report No. D-2001-186

September 21, 2001

(Project No. D2000LH-0285.001)

Accountability and Control of Materiel at the Tobyhanna Army Depot – Stockage of Communications-Electronics Materiel

Executive Summary

Introduction. This is the second in a series of reports being issued by the Inspector General, DoD, that discusses accountability and control of materiel at DoD maintenance depots.

The DoD FY 2001 budget for depot maintenance was about \$14.2 billion. The Army portion of that amount was about \$1.57 billion for operation of five maintenance depots. A significant portion of the Army depot maintenance budget was for materiel used in repair and overhaul processes at the depot maintenance facilities.

Depot maintenance facilities need effective inventory control systems to ensure that an adequate supply of materiel, parts, and supplies are on hand to maintain efficient levels of operation and to meet the demands of customers. An effective system is also important to disclose defective and obsolete goods; prevent loss through damage, pilferage, or waste; and ensure existence of physical quantities and values shown on inventory records. Through inventory control, materiel not needed for requirements at a depot can be made available to inventory managers for redistribution for other known requirements.

Objectives. Our overall audit objective was to evaluate the effectiveness of policies and procedures used to account for and control materiel that was used by the Tobyhanna Army Depot (Tobyhanna) located at Tobyhanna, Pennsylvania. This audit addresses the accountability and control of the large volume of materiel shipped to Tobyhanna from the Sacramento Air Logistics Center at the McClellan Air Force Base, California (Sacramento), because of the 1995 Base Realignment and Closure Report. We also reviewed the management control program as it related to the objective.

Results. Between FY 1998 and FY 2001, Tobyhanna received communications-electronics materiel that was transferred from Sacramento. Tobyhanna stored 590 pallets of the materiel, for which the content and condition was unknown, in the Automated Storage and Retrieval System. Further, Tobyhanna did not know the value of the materiel when received and did not record the materiel on accountable records. However, we estimated the value of the Sacramento materiel stored in the Automated Storage and Retrieval System at Tobyhanna to be \$12.9 million. As a result, because the pallets have not yet been inventoried, the content and condition of the materiel remains unknown and materiel, with an estimated value of \$12.9 million, continues to remain unrecorded and unpriced on accountable records. Further, Tobyhanna is storing materiel that may be serviceable but not used because new materiel is being procured.

See the Finding section for details of the audit results. See Appendix A for details on our review of the management control program as it relates to management of materiel at the Tobyhanna Army Depot.

Summary of Recommendations. We recommend that the Commander, Communications-Electronics Command, direct Tobyhanna to immediately inventory the 590 pallets of communications-electronics materiel shipped from the Sacramento Air Logistics Center to determine the condition and value of the materiel, record the results on accountable records, and determine whether a requirement for the materiel exists by making it visible to supply system item managers, or turn it in or dispose of it as excess materiel.

Management Comments. We provided a draft of this report on June 28, 2001. No written response to the draft report was received. We request that the Commander, Communications-Electronics Command, provide comments on this report by November 21, 2001.

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Background

This report is the second in a series resulting from our audit of accountability and control of materiel at DoD maintenance depots. The DoD FY 2001 budget for depot maintenance is about \$14.2 billion. The Army portion of that amount is about \$1.57 billion for operation of five maintenance depots. A significant portion of the Army depot maintenance budget is for purchasing materiel used in the repair and overhaul processes at depot maintenance facilities.

Tobyhanna Army Depot. Tobyhanna Army Depot (Tobyhanna), located at Tobyhanna, Pennsylvania, is the largest full-service communications-electronics repair, overhaul, and fabrication maintenance facility in DoD. Tobyhanna's mission includes design, manufacture, repair, and overhaul of hundreds of communications and electronics systems. Communications-electronics systems that are supported by Tobyhanna include communications, command and control, surveillance and target acquisition, airborne electronics, intelligence and electronic warfare, electronic support equipment, and power systems.

Base Realignment and Closure Report Recommendation. The 1995 Defense Base Closure and Realignment Commission in its 1995 Base Realignment and Closure Report, July 1, 1995, recommended that the Sacramento Air Logistics Center at McClellan Air Force Base, California (Sacramento), be closed over a 6-year period (1995 through 2001).

The Base Realignment and Closure Report also recommended that all of the common-use ground-communications electronics maintenance mission, including equipment and personnel, be transferred from Sacramento to Tobyhanna. That transfer included the workload, required equipment, and maintenance materiel related to cryptographic/communications security, electro-optics and night vision, electronics warfare, navigational aids, radar, radio communications, satellite control/space sensors, and wire communications. The first portion of the transfer took place in November 1997.

Accounting for and Controlling Materiel. Inventory control is defined as the control of materiel and goods in process by accounting and physical methods. Accounting control involves proper recording and reporting of inventories. Physical control involves the physical movement of inventories and consists of proper safeguards for receiving, storing, handling, and issuing. The purpose of a physical inventory is to determine the condition and quantity of items by physically inspecting and counting the items.

Inventory Control. Inventory control is important to ensure that adequate materiel, parts, and supplies are available to maintain an efficient level of operations and to meet demands of customers. An effective system also identifies materiel that may become lost, obsolete, stolen, or unserviceable. Through an inventory control system, materiel not needed for current requirements at a depot can be made available to supply system item managers for redistribution for other known requirements. Each maintenance facility is required to record on-hand materiel balances on shop stock records. Shop stocks are demand-supported repair parts or consumable items that are stored

within the maintenance activity to support workloads. For accounting purposes, shop stocks are considered consumed; however, depots are required to maintain shop stock records to show on-hand inventory balances.

Management Oversight. On October 1, 1995, the Army Industrial Operations Command (IOC) became fully established as a permanent Army Materiel Command major subordinate command and the office of primary responsibility for maintenance depots within the Army. On October 1, 1998, the IOC transferred full command and control of Tobyhanna to the Communications-Electronics Command (CECOM), headquartered at Fort Monmouth, New Jersey.

The IOC issued a policy memorandum, "Management and Operations Policy for Automated Storage and Retrieval System (ASRS) and Standard Depot System (SDS) Maintenance at Industrial Operations Command Maintenance Depots, Revision 3," (IOC ASRS policy memorandum) August 1, 1996. ASRS is a mechanized storage system and is used for storing shop stock.

The IOC ASRS policy memorandum includes the following inventory management requirements:

- All materiel stored in ASRS, at a minimum, will be identified by the owning cost center; national stock number/part number; program control number (PCN); quantity; acquisition source code; nomenclature; and condition code.
- Items stored in mission stocks must represent a bona fide potential requirement for the performance of a maintenance or fabrication requirement.
- Availability of materiel from previously completed fabrication orders must be determined before placing new requisitions.
- Reclaimed materiel, materiel removed from assets in maintenance, and work in process may be stored until reutilized on the maintenance program. Excess reclaimed materiel will be turned in or transferred to a valid funded program.
- Prior to closing a depot maintenance program, all associated remaining repair parts, spares, and materiel on hand will be transferred to an ongoing program or a program that will begin within 180 days or turned in to the installation supply support activity within 15 days.
 - The gaining program must be funded, open, and valid.
 - The transferred materiel must be a bona fide potential requirement of the gaining program.

Personnel at the Army Materiel Command advised us that because the IOC ASRS policy memorandum regarding the management of ASRS was not canceled when full command and control of Tobyhanna was transferred to CECOM in October 1998, the policy memorandum remains in effect until CECOM issues its own policy.

Objectives

The overall objective was to evaluate the effectiveness of policies and procedures used to account for and control materiel used by Tobyhanna. This audit addresses the accountability and control of the large volume of materiel shipped to Tobyhanna from Sacramento because of the 1995 Base Realignment and Closure Report. We also evaluated the management control program as it related to the objective. See Appendix A for a discussion of the audit scope and methodology, review of the management control program, and prior coverage related to the audit objectives.

Stockage of Communications-Electronics Materiel

Between FY 1998 and FY 2001, Tobyhanna received communications-electronics materiel that was transferred from Sacramento. Tobyhanna stored 590 pallets of the materiel, for which the content and condition was unknown, in ASRS. Further, Tobyhanna did not know the value of the materiel when received and did not record the materiel on accountable records. The condition occurred because Tobyhanna did not promptly determine the content, condition, and value of the materiel on the pallets at the time of receipt. As a result, the content and condition of the materiel remains unknown. However, we estimated the value of the Sacramento materiel stored in ASRS at Tobyhanna to be \$12.9 million. Further, Tobyhanna is storing materiel that may be serviceable but not used because new materiel is being procured.

Materiel Management Guidance

DoD Regulation 4140.1-R, "DoD Materiel Management Regulation," May 20, 1998, provides policies for DoD Components regarding management of materiel. The DoD Regulation states that the DoD Component that has physical custody of materiel is responsible to care and safeguard the materiel and shall maintain quantitative balance records by individual storage location. Also, the DoD Components shall conduct annual physical inventories and shall take appropriate actions to ensure that the on-hand quantity and total item property record agree.

Army Regulation 735-5, "Policies and Procedures for Property Accountability," January 31, 1998, states that any property acquired by the Army from whatever source, whether paid for or not, must be accounted for on formal records from the time of acquisition until the ultimate consumption or disposal of the property occurs. Also, the Army Regulation requires that all on-hand property shall be inventoried annually.

The IOC ASRS policy memorandum states the following:

- The purpose of ASRS is for short-term storage of maintenance materiel, which includes work in process.
- Items are not to be stored for long periods of time in ASRS without known requirements.
- Materiel will not be stored in ASRS in an overhead account.

-
- Depots using the Standard Depot System maintenance will review all materiel that has a date of last activity of more than 6 months old and verify on a monthly basis the PCN, national stock number, and condition codes.

Materiel Control

Tobyhanna assigns each job a PCN for scheduling work and tracking costs and issues the ASRS to store and account for depot maintenance materiel.

Program Control Number. The PCN remains in existence for the life of the job. Materiel is ordered for a specific PCN and is identified with that PCN until consumed, transferred to another PCN, or disposed of. Once the PCN is closed, all associated remaining repair parts, spares, and materiel on hand should be transferred to an ongoing program or a program that will begin within 180 days or turned in to the installation supply support activity within 15 days.

Automated Storage and Retrieval System. ASRS is a mechanized storage system within maintenance directorates and is used for storing maintenance shop stock and end-item subassemblies that are used for maintenance and fabrication programs. ASRS maintains on-hand inventory balances and locations of the inventory. Materiel stored in ASRS is considered consumed for accountability purposes but should be identified to specific projects. At Tobyhanna, materiel is stored by PCN and stock number, and is issued only at the request of maintenance shops. Materiel stored in ASRS should be stored for short periods, as cited in the IOC ASRS policy memorandum. As materiel is used, it should be dropped from the ASRS records.

Automated Storage and Retrieval System Extended Values. On January 12, 2001, the ASRS inventory totaled 16,586 lines of materiel stored under 244 PCNs. However, a significant amount of the materiel stored in ASRS had no extended value. Of the 244 PCNs, we identified only 172 for which an extended dollar value was maintained and 72 for which no extended dollar value was maintained. The value of materiel reported from those 172 PCNs was about \$30 million. Of the 72 PCNs for which no extended dollar value was maintained, 13 were unpriced overhead PCNs. We were unable to determine the total dollar value of the 72 PCNs. However, we estimated the dollar value of the 13 unpriced overhead PCNs in which the Sacramento materiel was stored to be \$12.9 million. See Appendix A for statistical sample results.

Communications-Electronics Materiel

Tobyhanna stored 590 pallets of materiel from Sacramento, for which the content and condition was unknown, in ASRS. Further, Tobyhanna did not know the value of the materiel when received and did not record the materiel on accountable records.

Transfer of the Communications-Electronics Materiel. The communications-electronics materiel was shipped from Sacramento to Tobyhanna between FY 1998 (beginning November 1997) and FY 2001. The items shipped are now represented by 590 pallets of materiel stored in ASRS under an undetermined number of the 13 unpriced overhead PCNs. The materiel was shipped from Sacramento without inventory listings or records and was in violation of DoD and Army policy.

Content, Condition, and Value of the Materiel. Tobyhanna did not, upon receipt, promptly determine the content of the pallets, the condition of the materiel, and value of the materiel on the pallets that were shipped from Sacramento. However, we estimated the value of the Sacramento materiel stored in ASRS at Tobyhanna to be \$12.9 million.

Accountable Records. Because it did not promptly perform a physical inventory, Tobyhanna was unable to record and price the materiel on accountable records.

Performing Physical Inventories. We were advised by Tobyhanna officials that the last annual physical inventory was performed in 1998, but the results of that inventory were not documented and could not be provided. According to Tobyhanna officials, an inventory of the pallets of materiel was not performed because Tobyhanna did not have sufficient personnel to perform it. Although resources may not be available to perform complete wall-to-wall inventories, annual physical inventories are still required by DoD policy. Alternative methods that could be used are an annual random statistical sample of inventory or some type of periodic cyclic inventory. However, alternative inventory methods cannot be used until a complete baseline inventory is first established.

Impact of Not Performing an Inventory. Because the pallets have not yet been inventoried, the content and condition of the materiel remains unknown and materiel, with an estimated value of \$12.9 million, remains unrecorded and unpriced on accountable records. Also, Tobyhanna is storing materiel that may be serviceable and excess to current requirements, but not used because new materiel is being procured. Further, the materiel may be obsolete and unserviceable but not disposed of. In addition, storage of the materiel in ASRS unpriced overhead PCNs is not in compliance with the IOC ASRS policy memorandum.

Management of Materiel

Tobyhanna stored the pallets of materiel that were received from Sacramento in ASRS without first determining the content of the pallets and the condition and value of materiel stored on the pallets because of the failure to comply with DoD and Army guidance and a lack of management oversight regarding the storage of materiel.

Conclusion

Tobyhanna did not comply with DoD and Army policy for use, physical inventory, pricing, and recording on accountable records 590 pallets of materiel that were received from Sacramento and are now stored in ASRS. Materiel from Sacramento, with an estimated value of \$12.9 million, was not inventoried, was not assessed for condition, was not recorded on accountable records, and was not reported and therefore not made available for use at Tobyhanna or for other requirements. Because the materiel stored in ASRS is considered consumed, the materiel loses visibility and is not available to the supply system item managers to meet other requirements. If the current situation continues, Tobyhanna should take actions needed to record the materiel on accountable records and assess the potential use of an estimated \$12.9 million of communications-electronics materiel for known DoD requirements.

Recommendations

We recommend that the Commander, Communications-Electronics Command, direct Tobyhanna to immediately inventory the 590 pallets of communications-electronics materiel shipped from the Sacramento Air Logistics Center to:

1. Determine the content of the pallets, and the condition and value of the materiel.
2. Record the results of the inventory on accountable records.
3. Determine whether the materiel can be used to satisfy current or future requirements (in compliance with Army policy) at Tobyhanna Army Depot.
4. Make the materiel with no known Tobyhanna Army Depot requirements visible to supply system item managers.
5. Turn in or dispose of materiel in excess of known requirements.

Management Comments Required

The Army did not comment on a draft of this report. We request that the Army provide comments on the final report.

Appendix A. Audit Process

Scope and Methodology

We performed the audit at the Tobyhanna Army Depot. We contacted the Army Materiel Command, CECOM, and the Defense Logistics Agency. We concentrated on accountability and control of repair parts and consumable materiel. Our audit covered inventory records as of January 12, 2001.

We reviewed the DoD and Army regulations concerning policies, responsibilities, and procedures for managing repair parts and consumable materiel at the depot maintenance facility. To determine if repair parts and consumable materiel were accurately accounted for and controlled on depot property records, we inventoried a random sample of materiel on hand at the maintenance depot. We used the most current records available for performing the inventory. We statistically selected 923 of 23,195 sample locations for review. We determined unit prices by using the Defense Logistics Agency consolidated materiel data list, which provides data such as the item name, national stock number, and the unit price; Federal Logistics Information Record; and supply records.

We reviewed FY 1998, FY 1999, and FY 2000 management control certifications, required by the Federal Managers' Financial Integrity Act of 1982, that were submitted by the depot. We reviewed the certifications to determine whether responsible managers were identifying and reporting material weaknesses concerning accounting for and controlling maintenance materiel in the annual management control certifications.

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 2001 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. **(01-DoD-2)**

FY 2001 Subordinate Performance Goal 2.3: Streamline the DoD infrastructure by redesigning the Department's support structure and pursuing business practice reforms. **(01-DoD-2.3)** **FY 2001 Performance Measure 2.3.5:** Visibility and Accessibility of DoD Materiel Assets. **(01-DoD-2.3.5)**

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: Minimize logistics cost while meeting warfighters requirements. **Goal:** Reduce the logistics support cost per selected weapon system per year compared to FY 1997 baseline as follows: 7 percent by FY 2000; 10 percent by FY 2001; and a stretch target of 20 percent by FY 2005. (LOG-6.1)

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 from the ASRS and the Maintenance Shop Floor System for determining the accuracy of inventory records. Our review of system controls and the results of data tests showed an error rate that casts doubt on the data's validity. Further, we believe that the monetary valuation of materiel was understated because a significant amount of materiel stored in ASRS had no extended dollar value. However, when the data are reviewed in context with other available evidence, we believe that the opinion, conclusions, and recommendations in this report are valid.

Sample Design. The ASRS has four general types of storage. However, only two types of storage were used for storing pallets of materiel shipped from Sacramento. We used a stratified random sample design, selecting simple random samples of locations reported as of January 12, 2001, within each type of storage, as listed below.

Population and Sampling

<u>Type Storage</u>	<u>Locations in System</u>	<u>Locations in Sample</u>	<u>Retrieval Mode</u>
Unit Load	487	29	Automated
Cantilever	103	6	Warehouse worker
Total	590	35	

Sample Results. We project that between \$4.7 million and \$18.1 million worth of communications-electronics materiel was transferred from Sacramento. The interval is based on a 90-percent confidence level. The midpoint interval is \$11.4 million. Three pallets with a total value of \$1.5 million of communications-electronics materiel were received after January 12, 2001. When the pallets are included, the confidence interval is \$6.2 million to \$19.6 million with a midpoint of \$12.9 million. The projection is conservative because it reflects only those items on the sample pallets for which the Inspector

General, DoD, could obtain price information. The projection does not take into account any other Sacramento pallets that may have been received after January 12, 2001, and does not take into account any Sacramento pallets that may still be outside the ASRS records.

Use of Technical Assistance. Statisticians from the Analysis, Planning, and Technical Support Directorate, Quantitative Methods Division, Office of the Assistant Inspector General for Auditing, provided assistance in designing a random statistical sampling plan for performing a physical inventory and in evaluating results of the physical inventory.

Audit Type, Dates, and Standards. We performed this economy and efficiency audit from September 2000 through June 2001 in accordance with generally accepted government auditing standards. Although we did our work in accordance with generally accepted government auditing standards, we were unable to obtain an opinion on our system of quality control. The most recent external control review was withdrawn on March 15, 2001, and we will undergo a new review.

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. At Tobyhanna, we reviewed the adequacy of management controls regarding storage and disposition of maintenance materiel at the depot. We also reviewed management's self-evaluation applicable to those controls.

Adequacy of Management Controls. We identified material management control weaknesses for Tobyhanna as defined by DoD Instruction 5010.40. Tobyhanna management controls for managing maintenance materiel received from Sacramento were not adequate because Tobyhanna did not determine the content, condition, and value of materiel on 590 pallets. Additionally, Tobyhanna did not record the materiel on accountable records when materiel was received from Sacramento. A copy of the report will be provided to senior officials responsible for management controls within the Army.

Adequacy of Management's Self-Evaluation. Tobyhanna officials did not identify management of maintenance materiel as an assessable unit and, therefore, did not identify or report the material management control weaknesses identified by this audit. However, if management takes action on the recommendations in this report, noted deficiencies will be corrected.

Prior Coverage

During the last 5 years, the Inspector General, DoD, has issued one report discussing management of repair parts for maintenance. The Army Audit Agency has also issued one report that discusses management of repair parts for maintenance. In addition, one Army Audit Agency report that is more than 5 years old discusses the storage of materiel in the ASRS.

Army

Army Audit Agency, Audit Report No. AA 97-161, "Management of Repair Parts for Maintenance," March 17, 1997

Army Audit Agency, Audit Report No. NE 89-6, "Depot Automated Storage and Retrieval System," March 24, 1989

Appendix B. Report Distribution

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