



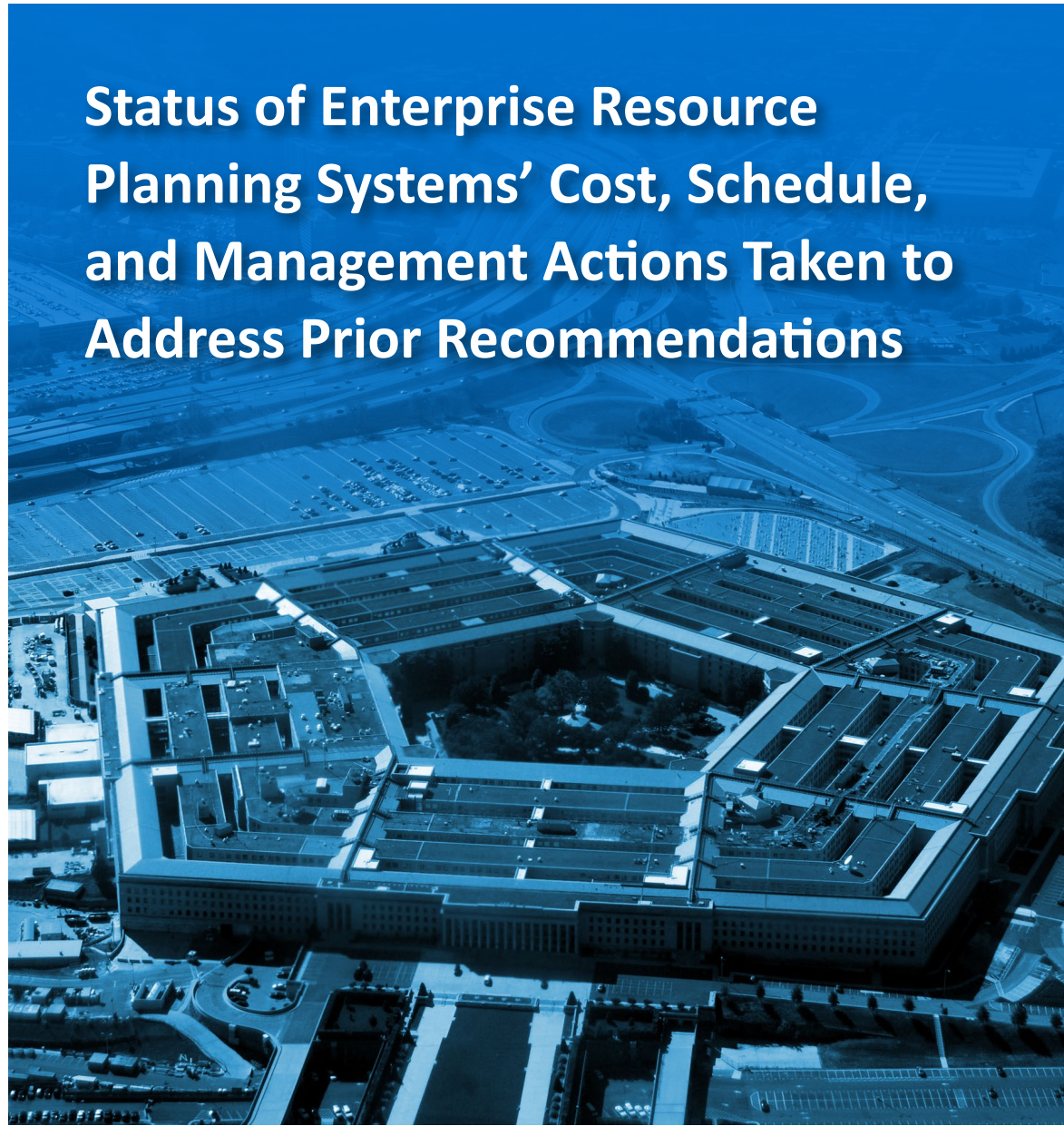
INSPECTOR GENERAL

Department of Defense

AUGUST 1, 2013



Status of Enterprise Resource Planning Systems' Cost, Schedule, and Management Actions Taken to Address Prior Recommendations



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**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
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August 1, 2013

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
DOD DEPUTY CHIEF MANAGEMENT OFFICER
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT
AND COMPTROLLER)
NAVAL INSPECTOR GENERAL
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Status of Enterprise Resource Planning Systems' Cost, Schedule, and Management
Actions Taken to Address Prior Recommendations (Report No. DODIG-2013-111)

We are conducting this audit in response to a congressional request to update our previous audit work. DoD reported cost decreases totaling \$680.9 million for four of six enterprise resource planning (ERP) systems and cost increases of \$298.9 million for two systems. The DoD also reported schedule delays for three of the six ERP systems since previously reported in report DODIG-2012-111, "Enterprise Resource Planning Systems Schedule Delays and Reengineering Weaknesses Increase Risks to DoD's Auditability Goals," July 13, 2012. In addition, DoD management has identified corrective actions taken to ensure the integrity of business process re-engineering (BPR) assessments submitted for DoD ERP programs. DoD management identified plans to ensure previously reported issues were addressed. We considered management comments on a discussion draft of this report in preparing the final report.

Audit Objective

Our overall objective was to determine whether additional ERP systems cost increases and schedule delays have occurred since our audit report, DODIG-2012-111. We also determined whether DoD has implemented corrective actions to ensure the integrity of business process reengineering assessments submitted for DoD ERP systems.

DoD Deputy Chief Management Officer and Chief Management Officers of the Military Departments Responsible for Business Systems Modernization

The DoD Deputy Chief Management Officer (DCMO) is the Principal Staff Assistant and advisor to the Secretary of Defense and Deputy Secretary of Defense for matters relating to the

management and improvement of integrated DoD business operations. DoD formally established the DCMO through DoD Directive 5105.82, October 17, 2008. The directive provides specific duties in the areas of strategic planning, performance management, process improvement, and defense business systems oversight to the DCMO. Since that time, the DCMO's responsibilities have continued to grow. In addition to normal duties, the DCMO collaborates with the chief management officers (CMOs) of the Military Departments in identifying common issues relating to the management and improvement of business operations within and among their respective departments. In addition, Public Law 110-417, "Duncan Hunter National Defense Authorization Act for Fiscal Year 2009," section 908, "Business Transformation Initiatives for the Military Departments," October 14, 2008, requires CMOs to develop a well-defined enterprise wide business systems architecture and transition plan. This plan encompasses end-to-end business processes capable of providing accurate and timely information in support of business decisions of the military department.

Public Law 112-81, "National Defense Authorization Act for Fiscal Year 2012," December 31, 2011, Section 901, requires the pre-certification authority determine that an appropriate BPR effort is completed before funds in excess of \$1 million are obligated for defense business systems. Public Law 111-84, "National Defense Authorization Act of 2010," October 28, 2009, Section 1072, also requires that the appropriate CMOs determine whether an adequate BPR effort occurred for ongoing defense business systems modernizations that have a total cost in excess of \$100 million. The CMOs also ensure that the business processes to be supported by the defense business systems modernization would be as streamlined and efficient as possible.

Audit Readiness Guidance for DoD Financial Systems

Public Law 112-239, "National Defense Authorization Act for Fiscal Year 2013," section 1005, "Audit Readiness of Department of Defense Statements of Budgetary Resources," January 2, 2013, states that the Chief Management Officer of the Department of Defense and the chief management officers of each of the Military Departments should ensure that plans to achieve an auditable statement of budgetary resources of the Department of Defense by September 30, 2014, are sustainable and affordable and will not delay full auditability of financial statements. Section 1005 also establishes new Financial Improvement and Audit Readiness (FIAR) requirements for the Military Departments to report on actions taken to meet the 2014 Statement of Budgetary Resources auditability requirement. The May 2013 FIAR Plan discussed the auditability deadlines for audit readiness on the Statement of Budgetary Resources for general funds by September 30, 2014, and audit readiness on all financial statements

by September 30, 2017. The guidance for the FIAR plan states that reporting entities implementing the ERP systems as a solution for resolving audit impediments should map known processes and control weaknesses to the new systems' requirements to ensure that the systems will adequately address the impediments.

Background on ERP Systems

Report DODIG-2012-111 identified the following six ERP systems that are needed to enable the department to produce auditable financial statements: General Fund Enterprise Business System (GFEBS), Logistics Modernization Program (LMP), Defense Enterprise Accounting and Management System (DEAMS), Defense Agencies Initiative (DAI), Navy ERP, Enterprise Business System (EBS)–Energy Convergence (EC), and EBS-EProcurement.¹ DoD implemented other ERP systems; however, during this audit, we only reviewed the six systems discussed above.²

Prior Audit

DoDIG Report No. 2012-111, identified DoD life-cycle cost increases of \$8.0 billion and schedule delays ranging from 1.5 to 12.5 years during system development and implementation. As a result of the schedule delays, DoD will continue using outdated legacy systems and diminish the estimated savings associated with transforming business operations through business systems modernization.

In addition, the report found that for the six ERP systems, the DoD DCMO and the CMOs of the Military Departments did not verify that business processes were streamlined and efficient as required by Section 1072; they instead relied on self-compliance assertions when they certified funding. As a result, there is an increased risk the ERP systems will incur additional cost increases, schedule delays, and affect the DoD's ability to achieve an auditable Statement of Budgetary Resources by FY 2014 and audit readiness for all DoD financial statements by FY 2017.

¹ EBS-EC and EBS-EProcurement are two acquisition programs to develop enhancements to EBS; however, we consider EBS one system for purposes of this audit.

² Additional ERP systems identified in DoDIG Report No. 2012-111 and the 2013 FIAR plan include Global Combat Support System, Integrated Personnel and Pay System, Global Combat Support System – Marine Corps, Integrated Pay and Personnel System (Navy and Air Force), NexGenIT, and Enterprise Business Accountability System.

DoD Cost and Schedule Changes

DoD reported cost decreases totaling \$680.9 million for four of six ERPs and cost increases of \$298.9 million for two systems. The DoD also reported schedule delays for three of the six ERP systems since previously reported on July 13, 2012, in report DODIG-2012-111. The Program Management Offices (PMOs) provided explanations for the cost and schedule changes as detailed below.

GFEBs—GFEBs PMO personnel reported that they experienced a cost increase of \$85.3 million since our previous report. GFEBs PMO reported that the increase occurred due to support changes in the management and refinement of business processes, to add additional enhancements related to auditability and to establish effective internal controls. However, GFEBs PMO reported no changes to GFEBs system implementation schedule since the prior report because they reached Full Deployment on July 1, 2012.

LMP—LMP PMO personnel reported that LMP had a cost decrease but did not experience a change in schedule since our prior report was issued. LMP PMO reported that the cost reduction of \$304.9 million occurred because of a reconciliation between the Deputy Assistant of the Army, Cost and Economics, LMP Cost Component Estimate, and the LMP Program Office estimate to establish an Army Cost Position. During the reconciliation, every line item in the estimate was reviewed in detail and discussed by the Cost Review Board and, when necessary, modified in accordance with Deputy Assistant Secretary of the Army, Cost and Economics, and Cost Review Board, procedures. For example, amounts included for risks associated with Transition of Services were reduced.

Navy ERP—Navy ERP personnel reported that the estimated cost of Navy ERP had decreased \$152.1 million from the previously reported amount because of operational efficiencies, leveraged Navy investments in knowledge management, automated testing, and web-based training. In addition, the PMO increased Government staffing by converting contractors to Government positions, revised their strategy to focus contract incentives on

cost reductions, reduced the number of second-tier contracts, eliminated all but compliance-related engineering change proposals, delayed functional and technical upgrades, and lengthened and/or delayed the program's hardware replacement. In addition, Navy ERP PMO reported that they had a schedule delay of 1 month. Navy ERP PMO reported that the 1-month delay was the result of additional data analysis being conducted with Follow-on Test and Evaluation onsite evaluations.

DEAMS—DEAMS PMO personnel reported that the estimated cost of the DEAMS ERP decreased \$211.8 million since our last report because the cost estimate reported in DODIG-2012-111 was based on a Program Office Estimate at a point in time. The current life-cycle cost is an approved service-cost position based on a reconciliation effort between the Program Office and the Air Force Cost Analysis Agency. In addition, the DEAMS PMO reported that they had a schedule delay of 3 months. The Air Force continues to review and refine the estimated schedule for Increment 1 Full Deployment and Increment 2. The most recent estimated schedule reflects the adjustments to the deployment plan.

DAI—DAI PMO personnel reported that the program experienced a cost increase of \$213.6 million since our previous report. They stated that the life-cycle costs provided during the last review was the approved program estimate developed for Milestone B, October 2010. DAI also established a project in FY 2013 to upgrade the existing application to the next release, Oracle Release 12, based on the need to maintain support, which is available only for the current release.

DAI PMO stated they did not know the current full-deployment date for the system. They explained that the DAI System Acquisition full-deployment milestone date will be determined upon receipt of an Acquisition Decision Memorandum from the DCMO as its Milestone Decision Authority. The DAI program expects to receive an Acquisition Decision Memorandum by the first quarter of FY 2014. The PMO stated that any prior projections/proposed dates are no longer valid.

EBS—EBS PMO personnel reported that there were no cost or schedule variances for EBS Core and EBS-EC. For EBS EProcurement, the PMO reported that they were conservative in their estimates and noted that when they received the actual expenditures, these were lower; they adjusted the estimates to reflect the decrease in costs vs. estimates, and there was a decrease in operations and support. In addition, the EBS EProcurement PMO stated that the 5-month change in schedule was made to decrease the risk of the program.

See Table 1 for a summary of the cost changes and Table 2 for a summary of the schedule changes that the program management offices have identified since the July 13, 2012, audit report.

Table 1. Cost Changes

System Name	Life-Cycle Cost Estimate Reported July 13, 2012 (millions)	Current Life-Cycle Cost Estimate as of June 2013 (millions)	Increase or Decrease from July 13, 2012 Report (millions)
Army			
GFEBs	\$1,425.3	\$1,510.6	\$85.3
LMP	4,359.7	4,054.8	(304.9)
Navy			
Navy ERP	2,237.3	2,085.2	(152.1)
Air-Force			
DEAMS	2,158.9	1,947.1	(211.8)
DoD			
DAI	266.0	479.6	213.6
EBS-Core	3,325.3	3,325.3	0
EBS-EC	701.2	701.2	0
EBS-EProc	774.4	762.3	(12.1)
Total	\$15,248.1	\$14,866.1	(\$382.0)

Table 2. Schedule Changes

System Name	Full Deployment Reported July 13, 2012	Current Full Deployment as of June 2013	Additional Delay from July 13, 2012 Report
Army			
GFEBS	July 2012	July 2012	0
LMP	September 2016	September 2016	0
Navy			
Navy ERP	August 2013	September 2013	1 month
Air-Force			
DEAMS	April 2017	July 2017	3 months
DoD			
DAI	January 2016	Unknown	Unknown
EBS-Core	July 2007	July 2007	0
EBS-EC	June 2014	June 2014	0
EBS-EProc	September 2013	February 2014	5 months

Systems with No Cost or Schedule Changes

Some systems' costs and schedules remain unchanged since previously reported. Specifically, costs were not changed for EBS Core and EBS-EC, and schedules were not changed for GFEBS, LMP, EBS Core, and EBS-EC.

Cost Changes

According to ERP PMO officials, GFEBS and DAI experienced cost increases while Navy ERP, EBS-Eprocurement, LMP, and DEAMS experienced cost decreases. The PMOs attributed the cost decreases to their re-examination of cost estimates. The PMOs reexamination of the life-cycle cost estimates may provide more accurate estimates as they move forward in development and implementation of the ERP programs. For instance,

- the LMP PMO explained their cost reduction occurred as a result of a reconciliation in which every line item in the estimate was reviewed, discussed, and changed as appropriate;
- the Navy ERP PMO explained the estimated cost decreased because of operational efficiencies such as automated testing and web-based training, as well as the elimination of all but compliance-related engineering change proposals;

- the DEAMS PMO explained their cost reduction was based on a reconciliation effort between the Program Office and the Air Force Cost Analysis Agency; and
- the EBS PMO explained that in FY12 they replaced prior estimates with actual costs, which affected the complete life-cycle cost of the system.

However, GFEBS and DAI experienced additional cost increases. The GFEBS PMO explained that the increase to their life-cycle cost was due, in part, to establishing effective internal controls and assessing financial data for accuracy. The DAI PMO explained that a technical upgrade was required for the existing application in order to maintain product support. The explanations provided by the ERP PMOs supported why cost estimates increased or decreased.

Three Systems Had Schedule Delays

DEAMS reported a schedule delay of 3 months, Navy ERP reported a schedule delay of 1 month, and EBS-Eprocurement reported a schedule delay of 5 months. In addition, DAI PMO personnel were unable to identify their planned full deployment date and stated any previously provided dates are no longer valid. We questioned the DAI PMO on their inability to provide a planned date; the DAI PMO stated that, because DAI program does not have an approved deployment plan, they did not provide any schedule information. They further stated, “the DAI System Acquisition Full Deployment milestone date will be determined upon the receipt of an Acquisition Decision Memorandum from the DCMO as our Milestone Decision Authority. The DAI program expects to receive an Acquisition Decision Memorandum no later than 1st Quarter FY 2014. Any prior projections/proposed dates are no longer valid.”

Conclusion

DoD experienced cost decreases totaling \$680.9 million for four of six ERPs and cost increases of \$298.9 million for two systems. The DoD also experienced schedule delays for three of the six ERP systems since previously reported on July 13, 2012, in report DODIG-2012-111. Schedule delays continue to increase the risk that DoD will not achieve an auditable Statement of Budgetary Resources by FY 2014 or accomplish full financial statement audit readiness by FY 2017. However, our objective was to gather and provide current data and reasons for cost increases and schedule delays. Because no new issues were identified, we are not making any new recommendations.

Management Actions Taken to Address Prior Recommendations

DoD management has identified corrective actions taken to ensure the integrity of BPR assessments submitted for DoD ERP programs. DoD management identified plans to ensure previously reported issues were addressed. We restate below the recommendations made in our previous report and the corrective actions taken.

Recommendations

Recommendation B.1

We recommend that the DoD Deputy Chief Management Officer and chief management officers of the Army, Navy, and the Air Force:

- a. Develop procedures to review independently the business processes and verify that the information contained in business process reengineering assessment forms is accurate, complete, reliable, and supported in accordance with Office of the Deputy Chief Management Officer, "Guidance for the Implementation of Section 1072–Business Process Reengineering," April 30, 2011.
- b. Develop procedures to limit funding to programs that are not demonstrating adequate business process reengineering.

DoD Deputy Chief Management Officer Actions

Report No. DODIG-2012-111 identified that the DoD DCMO did not verify that business processes were streamlined and efficient as required by section 1072 of Public Law 111-84. The DoD DCMO stated in comments to our final report that she would develop updated BPR guidance for the Military Department CMOs and Pre-Certification Authorities to reflect the recent changes to the Investment Review Board process contained in the FY 2012 National Defense Authorization Act. The new BPR guidance was issued in September 2012. In addition to the new BPR guidance, the DCMO established a Defense Business Council Charter and Defense Business Strategy Investment Management Process Guidance. The DCMO also indicated she is monitoring programs and limiting funding or deployment until a program passes a specific milestone. Based on the Charter and Guidance, the DCMO is taking steps to improve the BPR assessment process. Specifically, the new guidance reflects the changes made to Public Law 112-81, the FY 2012 National Defense Authorization Act, and will help

ensure that the Military Departments and defense agencies BPR packages are complete, accurate, and supported before approving programs for funding.

Chief Management Officer of the Army Actions

The prior report identified that the CMO of the Army did not verify that business processes were streamlined and efficient, as required by Section 1072. In response to the report, the DCMO of the Army stated that the Army planned to ensure all business systems were identified within the Army's Business Systems Architecture and Business Enterprise Architecture. The Army also planned to conduct BPR focused on end-to-end business processes from the DoD Business Enterprise Architecture and within the Army's Business Systems Architecture.

The Army will capture the results of these activities to support portfolio reviews conducted annually by the Office of the Secretary of Defense DCMO. The newly applied DoD Defense Business Council process includes procedures to limit funding to systems through a certification/de-certification process. The Army stated they will brief this methodology focused on FY 2013 business systems certification at the Defense Business Council. Prior to evaluating any program decision, the Army's Business Governance Forum, the Business Systems Information Technology Executive Steering Group, will oversee the investments and provide recommendation for program funding to the Defense Business Council.

Chief Management Officer of the Navy Actions

Report No. DODIG-2012-111 identified that the CMO of the Navy did not verify that business processes were streamlined and efficient, as required by section 1072. In response, the DCMO of the Navy stated that the Department of Navy incorporated the BPR requirement into its business capability life-cycle process and continues to identify improvements through all the sustainment/modernization phases. In FY 2012, the Navy Investment Review Board process was changed to allow more time for the Navy's DCMO to review the BPR assessment form and ensure that the "as is" and "to be" processes are documented. A memorandum was distributed on March 2, 2012, with the goal to reestablish the Investment Review Board package submission at least 65 calendar days before the Investment Review Board meeting. The memorandum also included the condition that any late submissions will be subject to additional management internal controls. In addition, the Business Capability Lifecycle process used for Defense business systems requires that BPR must be completed before new projects are authorized.

Chief Management Officer of the Air Force Actions

The prior report identified that the CMO of the Air Force did not verify that business processes were streamlined and efficient, as required by section 1072. In response to the report, the Air Force CMO identified a documented process for the review of BPR assertions and provided a narrative description and graphic illustration of the process. The CMO also stated his approach for conducting BPR was being updated to ensure business practices were changed before material solutions were considered, and individual systems will be compared to assess whether a business case exists to eliminate systems. In addition, the Air Force DCMO, as the precertification authority, focused on the BPR documentation as a basis for determining if the investment recommended was justified. Where BPR documentation shows overlap with other system functionality, the Air Force DCMO will return certification requests.

In addition to providing comments to the final report, the Air Force provided additional clarification for this audit. The response discussed the Enterprise Senior Working Group as the governance body for the review of BPR. The Enterprise Senior Working Group reviews defense business system investment funding in each of the functional portfolios and makes recommendations to the pre-certification authority for certification approval. If the BPR is not adequate, the pre-certification authority does not sign the investment certification request to Office of the Secretary of Defense DCMO.

Recommendations

Recommendation B.2.a

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer update the Financial Improvement and Audit Readiness Plan to link material weaknesses' resolutions to the Enterprise Resource Planning systems being implemented and identify how and when the deficiencies will be corrected.

Under Secretary of Defense (Comptroller)/Chief Financial Officer Actions

The prior report recommended that the OUSD(C)/CFO should update the FIAR plan to link material weaknesses' resolutions to ERP systems being implemented and identify how and when the deficiencies would be corrected. The OUSD(C)/CFO addressed the DoD IG audit report recommendation by adding status information and new charts linking the key control objectives by assessable unit by ERP system in the FIAR plan status report. Key control objectives measure progress in achieving audit readiness by

tracking the Component's assessment of key control objectives and determining their effectiveness. These metrics track progress in achieving the outcome of auditability and a strong internal control program.

Recommendations

Recommendation B.2.b

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer update the Financial Improvement and Audit Readiness Plan to track the effect of Enterprise Resource Planning systems' implementation schedule delays on DoD's goals of obtaining auditable Statement of Budgetary Resources by FY 2014 and audit readiness for all DoD financial statements by FY 2017.

Report No. DODIG-2012-111 recommended that the OUSD(C)/CFO should track the effect of ERP's implementation schedule delays on DoD's ability to obtain an auditable Statement of Budgetary Resources by FY 2014 and audit readiness for all DoD financial statements by FY 2017. The OUSD(C)/CFO addressed the DoD IG audit report recommendation by assuring that for each identified key control objective, a determination is made, based on input from the ERP program offices, to depict if the ERP will address the risk, if it will be done manually, if the key control objective identified is not applicable to the system, or if the key control objective has not been determined to be one of the other responses at this time. The OUSD(C)/CFO personnel felt the information collected from the ERP program offices will assist the OUSD(C)/CFO in tracking the implementation schedule against the FIAR goals/deadlines.

Conclusion

DoD management identified corrective actions taken to address all previously reported issues. However, additional work is required to determine if these actions are working as intended and fully address the recommendations. Therefore, the recommendations will remain open until additional audit work can be completed to verify the corrective actions taken by DoD management are working as intended.

Table 3. Recommendation Status¹

	Recommendation B.1.a	Recommendation B.1.b	Recommendation B.2.a	Recommendation B.2.b
DCMO	OPEN - Actions Implemented to Address Recommendation	OPEN - Actions Implemented to Address Recommendation	Not Applicable	Not Applicable
CMO Army	OPEN - Actions Implemented to Address Recommendation	OPEN - Actions Implemented to Address Recommendation	Not Applicable	Not Applicable
CMO Navy	OPEN - Actions Implemented to Address Recommendation	OPEN - Actions Implemented to Address Recommendation	Not Applicable	Not Applicable
CMO Air Force	OPEN - Actions Implemented to Address Recommendation	OPEN - Actions Implemented to Address Recommendation	Not Applicable	Not Applicable
USD(C)/CFO	Not Applicable	Not Applicable	OPEN - Actions Implemented to Address Recommendation	OPEN - Actions Implemented to Address Recommendation

Review of Internal Controls Over ERP Systems Cost Estimates and Deployment Schedules

DoD Instruction 5010.40, “Managers’ Internal Control Program (MICP) Procedures,” May 30, 2013, 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. DoD internal controls over ERP systems cost estimates and deployment schedules were effective as they applied to the audit objectives.

Audit Scope and Methodology

We conducted this performance audit from February 2013 through July 2013 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.

Our audit focused on changes in cost and schedule of the ERP systems, GFEBs, LMP, DEAMS, DAI, Navy ERP, EBS-EC, and EBS-EProcurement, from report DODIG-2012-111

¹ Actions implemented as of June 2013 unless otherwise noted

issued July 13, 2012, to ensure the integrity of BPR assessments submitted for DoD ERP programs. To meet our audit objective to determine whether the DoD ERPs have experienced additional cost increases or schedule delays since our prior report, we obtained explanations from the ERP PMOs for the cost and schedule changes that they reported. The PMOs developed the cost estimates using a mixture of base-year, current-year, and then-year values (to adjust for inflation). We did not validate these numbers to source documents or adjust them for inflation. We also reviewed management-identified corrective actions taken to address all previously reported issues.

To accomplish these steps, we interviewed DoD officials from the Navy and Army Program Executive Office Enterprise Information Systems; OUSD(C)/DCFO, Business Integration Office; Logistics Modernization PMO; Office of Business Transformation, Secretary of the Air Force; and Defense Logistics Agency.

We reviewed 2012 FIAR Plans from the USD(C)/CFO, DoD website to determine if recommendations involving the FIAR were implemented.

Use of Computer-Processed Data

We did not rely on computer-processed data to perform this audit.

Prior Coverage

During the last 5 years, the GAO and DoD OIG have issued reports discussing the ERP systems. Unrestricted GAO reports can be accessed over the Internet at <http://www.gao.gov>. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/audit/reports>.

You can obtain information about the DoD OIG from DoD Directive 5106.01, "Inspector General of the Department of Defense," April 20, 2012; DoD Instruction 7600.02, "Audit Policies," April 27, 2007; and DoD Instruction 7050.3, "Access to Records and Information by the Inspector General, Department of Defense," March 22, 2013. Our website address is www.dodig.mil.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 601-5945.



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U.S. DEPARTMENT OF DEFENSE

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