

Inspector General

United States
Department of Defense



Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative

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Acronyms

DLA	Defense Logistics Agency
O&M	Operation and Maintenance
PEO Soldier	Program Executive Office Soldier
RFI	Rapid Fielding Initiative



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

December 5, 2007

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Report on Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative (Report No. D-2008-029)

We are providing this report for review and comment. The Assistant Secretary of the Army (Financial Management and Comptroller) did not provide signed comments on the draft report. However, we considered comments from the Program Executive Office Soldier through the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) when preparing the final report.

DoD Directive 7650.3 requires that all recommendations be resolved promptly. We request that Program Executive Office Soldier provide additional comments on Recommendation 1.a., 1.b., 1.c., and 1.d., and request that the Assistant Secretary of the Army (Financial Management and Comptroller) provide signed comments on Recommendation 2. We request that comments be provided by January 7, 2008.

If possible, please send management comments in electronic format (Adobe Acrobat file only) to AUDROS@dodig.mil. Copies of the management comments must contain the actual signature of the authorizing official. We cannot accept the / Signed / symbol in place of the actual signature. If you arrange to send classified comments electronically, they must be sent over the SECRET Internet Protocol Router Network (SIPRNET).

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Robert E. Schonewolf at (215) 737-3886 (DSN 444-3886) or Mr. Thomas S. Bartoszek at (703) 604-9619 (DSN 664-9619). See Appendix C for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink that reads "Wanda A. Scott".

Wanda A. Scott
Assistant Inspector General
Readiness and Operations Support

Department of Defense Office of Inspector General

Report No. D-2008-029

December 5, 2007

(Project No. D2006-D000LD-0062.000)

Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative

Executive Summary

Who Should Read This Report and Why? DoD civilian and military personnel who are involved in managing emergency supplemental funds to support the Global War on Terrorism should read this report because it discusses requesting and using emergency supplemental funds.

Results. The Program Executive Office Soldier requested and used emergency supplemental operation and maintenance funds in FY 2006 and similarly requested and planned to use supplemental funds in FY 2007. As a result, the Program Executive Office Soldier used about \$221 million in emergency supplemental funds during FY 2006 to provide Rapid Fielding Initiative items to about 125,000 soldiers who had not deployed and were not scheduled to deploy in support of contingency operations. Additionally, the Program Executive Office Soldier records as of October 2006 showed that it planned during the first part of 2007 to provide Rapid Fielding Initiative items to about 100,000 soldiers who were not scheduled to deploy at a cost of about \$177 million. The cost of Rapid Fielding Initiative items for FY 2006 and for FY 2007 was about \$398 million in emergency supplemental funds that could have been put to better use.

We recommend that the Program Executive Office Soldier document requests for emergency supplemental funds for the Rapid Fielding Initiative only for deploying soldiers in accordance with the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer and Congressional guidance on contingency operations. We also recommend that the Program Executive Office Soldier field Rapid Fielding Initiative items acquired with supplemental funds only to those deploying or scheduled to deploy, and request baseline operation and maintenance funds to field Rapid Fielding Initiative items to nondeploying soldiers. In addition, we recommend that the Assistant Secretary of the Army (Financial Management and Comptroller) develop a process to verify that requests for emergency supplemental funds are for soldiers deploying in support of contingency operations. See the Finding section of this report for detailed recommendations. The managers' internal controls that we reviewed were not effective in that we identified a material weakness in the Army's process for requesting and using emergency supplemental funds. Recommendations in this report, if implemented, will correct the weakness identified and will improve Army oversight and use of emergency supplemental funds.

Management Comments and Audit Response. The Program Executive Office Soldier, through the Assistant Secretary of the Army (Acquisition, Logistics, and Technology), nonconcurred that the Program Executive Office Soldier had an internal control weakness in the way that it requested, documented, and used supplemental appropriations to support the Rapid Fielding Initiative. In addition, Program Executive Office Soldier declared the recommendations in the draft report regarding the need to separate deploying and nondeploying funding requirements moot because of the resourcing and

equipping guidance from Army G-8. The Program Executive Office Soldier stated that the Chief of Staff of the Army approved the campaign plan to equip the entire operational Army by the end of FY 2007, with no distinction between deploying and nondeploying soldiers. Funding for the campaign plan was primarily through supplemental appropriations. The Program Executive Office Soldier previously requested baseline funds for the Rapid Fielding Initiative, but said the Army G-8 responded by removing baseline funding from the Rapid Fielding Initiative request and directing the Program Executive Office Soldier to expect and use supplemental funds. The Program Executive Office Soldier also noted that DoD and Congress changed (for FY 2006) and expanded the purpose of supplemental funding to include noncontingency requirements such as modularity. (Refer to the Finding section for a discussion of management comments and to the Management Comments section for the complete text of the comments.)

We consider the comments partially responsive. We agree that the Chief of Staff for the Army required equipping the entire operational Army with Rapid Fielding Initiative items. However, we could not find support that Army G-8 removed the baseline funding and directed Program Executive Office Soldier to use supplemental funding. Congressional, DoD, and Army guidance provides policy and instructions for requesting or using emergency supplemental funds. All the guidance discusses using supplemental funds to cover incremental costs of contingency operations.

Concerning modularity, the Army has embraced this concept in reconfiguring its forces to provide more combat power and deployment flexibility. Although we were not able to determine whether modularity is a contingency requirement—PEO Soldier cited it as a noncontingency program funded with supplemental funds—the Army explicitly requested emergency supplemental funds for the Modularity Forces Initiative, whereas the emergency supplemental funds request for Rapid Fielding Initiative items did not state that these items would be provided to nondeploying soldiers. Program Executive Office Soldier should develop procedures and documents to determine whether Rapid Fielding Initiative costs are related to deploying soldiers, document requests for emergency supplemental funds that are for contingency operations, and request baseline operation and maintenance funding to provide the Rapid Fielding Initiative items to nondeploying soldiers. We request that Program Executive Office Soldier reconsider and provide additional comments on the recommendations by January 7, 2008.

The Assistant Secretary of the Army (Financial Management and Comptroller) did not provide signed comments to the draft report, issued March 22, 2007. We request that the Assistant Secretary provide comments on the final report by January 7, 2008.

Management Actions. The decision by the Army Requirements and Resources Board on November 16, 2006, to amend Program Executive Office Soldier's Rapid Fielding Initiative mission supports our finding and recommendations. The decision rescinded the mission to equip the Operational Army with a standard Rapid Fielding Initiative capabilities package by the end of FY 2007. The amended mission is to commit all available resources to equipping Deployment Expeditionary Forces. Initial fielding to elements of the Operational Army that have not yet received Rapid Fielding Initiative equipment will continue but be limited to essential modernization and safety items—advanced combat helmet and accessories, ballistic eyewear, knee and elbow pads, and the improved first aid kit—as long as fielding these does not impact the priority mission to equip deploying forces. Although Program Executive Office Soldier's comments were not fully responsive, the actions of the Army Requirements and Resources Board met the intent of our recommendation to field the items only to deploying soldiers.

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Background

Program Executive Office Soldier. The Assistant Secretary of the Army for Acquisition, Logistics, and Technology activated the Program Executive Office Soldier (PEO Soldier) in April 2002. The mission of PEO Soldier is to develop, acquire, field, and sustain everything the soldier wears, carries, and operates to increase combat effectiveness. The Army viewed the soldier as a system and began taking a more strategic approach to designing, producing, and fielding clothing and individual equipment. In October 2002, the Vice Chief of Staff of the Army directed that PEO Soldier develop a process that would respond quickly to soldier requirements for mission-essential clothing and equipment.

Rapid Fielding Initiative. PEO Soldier developed the Rapid Fielding Initiative (RFI) program in November 2002, when PEO Soldier representatives met directly with soldiers in Afghanistan to gather feedback about inadequacies in equipment, how to correct them, and the new or additional equipment soldiers needed to succeed. PEO Soldier concluded that soldiers were subsidizing the Army's underfunding of organizational clothing and equipment by purchasing off-the-shelf items before deploying to alleviate deficiencies. RFI expedites acquiring and fielding up-to-date, off-the-shelf clothing, individual equipment, tentage, organizational tool kits, hand tools, administrative supplies, and equipment items (Class II) to support soldiers. Some examples of RFI items include gloves, hydration systems, socks, modular sleeping systems, flex cuffs, and binoculars. The fielding process begins when PEO Soldier orders RFI items from the Defense Logistics Agency (DLA) and commercial suppliers. The suppliers deliver the items to a staging facility in Middle River, Maryland, where they are kitted for distribution. Next, PEO Soldier schedules a distribution at an Army installation, consolidates items for distribution, ships the items to the installation, and then distributes them to the soldiers. Finally, PEO Soldier sends any excess items back to the Maryland staging facility for later redistribution.

In November 2002, PEO Soldier began fielding RFI items to deploying soldiers. In October 2003, the Vice Chief of Staff of the Army directed that every soldier deploying to Iraq or Afghanistan receive RFI items. In January 2004, the Chief of Staff of the Army expanded the original scope of RFI from soldiers deployed or deploying to Afghanistan and Iraq to encompass the entire operational Army by the close of FY 2007. The operational Army conducts operations around the world and consists of numbered armies, corps, divisions, brigades, and battalions. As of October 2006, the authorized end strength of the operational Army was about 800,000 soldiers.

To fund the majority of RFI, PEO Soldier requested supplemental funds and received \$500 million in FY 2005, \$436 million in FY 2006, and \$500 million in FY 2007 in emergency supplemental operation and maintenance (O&M) appropriations for contingency operations related to the Global War on Terrorism. O&M appropriations are funds used for day-to-day operations, civilian salaries, and expenses of operational military forces. The funds must be obligated within 1 year.

Objectives

The overall audit objective was to evaluate the supply chain management of clothing and textile (Class II) items to determine whether the supplies were being efficiently and effectively obtained. Specifically, we reviewed the requirements determination, the acquisition of selected Class II items, and supply responsiveness (whether soldiers receive RFI before they deploy). We also reviewed the internal controls as they related to the audit objectives.

Review of Internal Controls

Using DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, and DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996,¹ we identified no major weaknesses in internal controls within PEO Soldier that related to requirements determination for Class II items or supply responsiveness. Internal controls related to the acquisition of selected Class II items were generally adequate, except for controls related to requesting and using emergency supplemental funds. We identified an internal control weakness in the way the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) and PEO Soldier requested and used emergency supplemental funds for the Rapid Fielding Initiative Program. Controls put in place by the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) and PEO Soldier over the request for and use of emergency supplemental funds did not ensure that supplemental funds were requested and used only for deploying soldiers involved in contingency operations in support of the Global War on Terrorism. Recommendations 1. and 2., if implemented, will improve the Army's oversight and use of emergency supplemental funds. A copy of the report will be provided to the senior official responsible for internal controls in the Office of the Assistant Secretary of the Army (Acquisition, Logistics, and Technology).

Other Matter of Interest

The audit stemmed from questions that DLA raised about the dual acquisition of Class II items by both DLA and PEO Soldier. Considering the urgent and compelling nature of RFI and regulatory guidance, we concluded that PEO Soldier's acquisition of selected Class II items was warranted. However, in reviewing the acquisition of Class II items, we found a problem with the request for and use of emergency supplemental funds to outfit nondeploying soldiers. This report discusses the request for and use of emergency supplemental funding for RFI. See the Finding section for additional information. Appendix B discusses the audit results related to the objective: evaluating the supply chain management of clothing and textile (Class II) items for RFI.

¹ Office of Management and Budget Circular No. A-123, "Management's Responsibility for Internal Control," December 21, 2004, provided updated internal control standards and new requirements for conducting management's assessment of internal controls over financial reporting. Revised OMB Circular No. A-123 became effective in FY 2006. Subsequently, DoD canceled DoD Directive 5010.38 and issued DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," January 4, 2006.

Emergency Supplemental Funds for Rapid Fielding Initiative Items Provided to Nondeploying Personnel

PEO Soldier requested and used emergency supplemental O&M funds in FY 2006 of \$221 million and also requested and planned to use emergency supplemental O&M funds of \$177 million in FY 2007 to provide RFI items to soldiers who did not and were not scheduled to deploy in support of contingency operations. PEO Soldier took these actions because its managers believed that RFI, which was approved in connection with the Global War on Terrorism, qualified for emergency supplemental funds. In addition, the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) did not establish procedures to verify that requests for emergency supplemental funds were for deploying soldiers only. As a result, PEO Soldier used about \$221 million in emergency supplemental funds during FY 2006 to provide RFI items to about 125,000 soldiers who had not deployed and were not scheduled to deploy in support of contingency operations. Additionally, PEO Soldier's records as of October 2006 showed that during the first 5 months of FY 2007 the Program Office planned to provide RFI items to about 100,000 soldiers who were not scheduled to deploy at a cost of about \$177 million. The cost of Rapid Fielding Initiative items for FY 2006 and for FY 2007 was about \$398 million in emergency supplemental funds that could have been put to better use.

Emergency Supplemental Funds Guidance

Congressional, DoD, and Army guidance provides instructions for requesting and using emergency supplemental funds.

Congressional Guidance. Both Section 9012, Title IX of Public Law 109-148, "Department of Defense Appropriations Act" for FY 2006, December 30, 2005, and Section 9013, Title IX of Public Law 109-289, "Department of Defense Appropriations Act" for FY 2007, September 29, 2006, state that amounts appropriated as part of supplemental funding are for contingency operations related to the Global War on Terrorism.

Section 101, title 10, United States Code, January 2004, defines a contingency operation as a military operation in which members of the Armed Forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States.

DoD Guidance. DoD Regulation 7000.14-R, "DoD Financial Management Regulation," volume 12, chapter 23, September 2005, defines incremental costs as additional costs that DoD would not have incurred if a contingency operation had not been supported. These costs include the cost of individual and organizational clothing and equipment that were not already issued to personnel deploying to, participating in, or supporting a contingency operation.

The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer issued two memorandums, "Request for Incremental Funding Justification for Fiscal Year (FY) 2006 for the Global War on Terrorism," November 22, 2005, and "Fiscal Year (FY) 2008-2013 Program and Budget Review," July 19, 2006. The memorandums define incremental costs as those that exceed the amount in the baseline budget and are required to conduct contingency operations. One example cited in the FY 2006 memorandum was RFI items for deploying units: the memo instructed the Services to include only costs associated with Operation Iraqi Freedom and Operation Enduring Freedom in requests for supplemental funding. The FY 2007 memorandum allowed the Services to include costs associated with Operation Jump Start. The memorandum stated that supplemental costs should address only those incremental costs that are "emergency" in nature and are specifically required to prosecute mission objectives. The memorandum further stated, "Costs that can be deferred without immediate operational impact will not be included." Only "must fund" costs associated with Operation Iraqi Freedom, Operation Enduring Freedom, and Operation Jump Start are to be included.

Army Guidance. The Army's Office of the Assistant Secretary (Financial Management and Comptroller) issued its "FY 2005 Global War on Terrorism Requirements Data Call" in June 2004 for the FY 2005 supplemental request. The purpose was to identify only incremental O&M requirements. The data call identified areas of projected incremental costs, such as operations and sustainment, to support a deployment. The data call defined incremental costs as those that would not have been incurred if the operation had not been executed. The Army issued informal guidance for the FY 2006 and FY 2007 requirements data call in support of the Global War on Terrorism, anticipating that the Office of the Secretary of Defense would request a data call for incremental costs. This guidance placed the same restrictions on PEO Soldier as did the FY 2005 memorandum dated June 2004.

Request for and Receipt of Emergency Supplemental O&M Funds for Providing RFI Items to Soldiers Not Supporting Contingency Operations

The PEO Soldier Program Office requested and received FY 2006 and FY 2007 emergency supplemental O&M funds to provide RFI items to soldiers who did not deploy and were not scheduled to deploy in support of contingency operations.

Size of the Operational Army. Most RFI requirements are for the operational Army. PEO Soldier determined the number of personnel in the operational Army from the Structure and Manpower Allocation System database. The database records, maintains, and distributes force structure information, such as the number of troops in each unit, for all Army units. It also includes a force structure file that reflects the approved structure of each Army unit. PEO Soldier personnel compared the information in the database with the Time-Phased Force and Deployment Data that the U.S. Forces Command maintains. The Forces Command database identifies Army units scheduled for deployment. PEO Soldier's comparison identified deploying and nondeploying units.

Emergency Supplemental O&M Funds Requested. PEO Soldier sends requirements for emergency supplemental O&M funds to the Department of the Army, Office of the Deputy Chief of Staff for Programs (G-8). Responsible for shaping the future Army, Army G-8 conducts programming, integrates materiel, and manages Army studies and analyses. PEO Soldier requested \$519 million for FY 2006 and \$571 million for FY 2007 for RFI. These amounts represented funding needed for RFI requirements for those fiscal years. Army G-8 prepared a written justification for RFI based on the input received from PEO Soldier and forwarded it to the Office of the Assistant Secretary of the Army (Financial Management and Comptroller). Army G-8 provided various data to support the FY 2006 request, including the amount of emergency supplemental funds, a description of the program, reasons for requesting the funds, and likely effect if funds were not provided. The request stated that, without funds, deploying forces would not receive RFI for increased force protection on the battlefield. The request did not mention that the funds requested would also be used to provide RFI items to soldiers who were not scheduled for deployment. The Office of Assistant Secretary of the Army (Financial Management and Comptroller) sent the completed justification to the Under Secretary of Defense (Comptroller)/Chief Financial Officer to include in the overall DoD supplemental request.

The DoD request for O&M emergency supplemental funds for FY 2006 incorporated PEO Soldier's requirements and stated that the funds were for the cost of individual and organizational special clothing and equipment that was not already issued to personnel who were deploying. This statement was not accurate because PEO Soldier's requirements included RFI costs for personnel who would not be deployed.

FY 2006 and FY 2007 Emergency Supplemental Operation and Maintenance Funds Received. In FY 2006, Title IX, "Additional Appropriations," provided PEO Soldier with supplemental O&M funds for RFI items. The FY 2006 funds were for RFI, force protection, and interceptor body armor. The Title IX appropriations were for programs that were too urgent to be postponed until the next regular appropriation. Budget personnel from PEO Soldier stated that the final amount of emergency supplemental O&M funds received for FY 2006 was \$436 million. For FY 2007, PEO Soldier received \$500 million in Title IX emergency supplemental O&M funds for RFI. PEO Soldier planned to use the funds to provide RFI items to the operational Army, even soldiers not scheduled for deployment. For example, in FY 2007, PEO Soldier planned to provide RFI items to 5,928 soldiers in the Virginia Army National Guard that PEO Soldier determined were not scheduled for deployment.

RFI Role in the Global War on Terrorism and Related Funding

PEO Soldier considered RFI part of the Global War on Terrorism. PEO Soldier therefore believed it was allowed to use emergency supplemental funds for acquiring and distributing all RFI items.

In October 2003, the Vice Chief of Staff of the Army directed that every soldier deploying to Iraq or Afghanistan receive RFI items. In January 2004, the Chief of Staff of the Army expanded the original scope of RFI to encompass the entire

operational Army by the close of FY 2007. In addition, although the mission of outfitting the entire operational Army fell on PEO Soldier, the Chief of Staff for the Army and the Assistant Secretary of the Army (Financial Management and Comptroller) did not provide additional baseline funding for FYs 2006 and 2007 to accomplish the mission.

Review of Emergency Supplemental Requests

The Army did not establish procedures to review supplemental requests to determine whether all funds requested were needed for soldiers deploying in support of contingency operations.

Personnel at the Army G-8 office reviewed PEO Soldier's request for emergency supplemental funds for RFI items. The review was to determine whether the requirement request met Army guidance to field RFI to the operating Army. Army G-8 personnel did not review or determine whether the emergency supplemental request from PEO Soldier was for deploying soldiers in support of contingency operations. The standard procedure is that, after Army G-8 personnel review a requirement request for emergency supplemental funds, they forward it to the Office of the Assistant Secretary of the Army (Financial Management and Comptroller), who is responsible for consolidating the Army's request for emergency supplemental funds and sending it to the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer. Personnel from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) and the Under Secretary of Defense (Comptroller)/Chief Financial Officer stated that, because of their small staffs, the large number of requests for individual emergency supplemental funds, and the short time they had to develop supplemental requests, they did not conduct in-depth reviews; they just compared the current year request with the previous year's request to determine whether they were similar. In addition, personnel from both offices stated that they believed the requests for and use of emergency supplemental funds for RFI items were for deploying soldiers.

PEO Soldier should document RFI costs related to deploying soldiers to support requests for emergency supplemental funds for contingency operations. In addition, PEO Soldier should field items acquired with supplemental funds only to those deploying or planning to deploy. Because of the volume of requests and the large amount of funds involved in emergency supplemental requests, officials must reemphasize reviews and controls to determine whether all requests are used for their intended purposes. The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) also needs to develop a process to verify and document that requests for emergency supplemental funds are for deploying soldiers in support of contingency operations.

Cost To Outfit Soldiers Not Deployed

Cost for FY 2006. Using cost data provided by PEO Soldier budget personnel, we estimated that PEO Soldier spent about \$221 million in supplemental funds during FY 2006 to provide RFI items to approximately 125,000 soldiers who had not deployed or were not scheduled to deploy in support of contingency

operations. A PEO Soldier database, the Consolidated Fielding Record, showed that PEO Soldier fielded RFI items to about 321,000 soldiers during FY 2006. PEO Soldier uses the database to monitor the fielding of RFI items to meet mission requirements. The database showed which units were outfitted, the dates, and the number of soldiers in the units who received RFI items. Of the 321,000 soldiers who the database showed received RFI items during FY 2006, PEO Soldier categorized about 129,000 as “Army-at-Large.”² For example, PEO Soldier provided RFI items to 450 soldiers of the 478th Engineer Battalion of the 81st Army Reserves who were not scheduled to deploy. We compared the Army-at-Large fieldings during FY 2006 with the Time-Phased Force and Deployment Data that the U.S. Army Forces Command provided in October 2006. The Time-Phased Force and Deployment Data showed which units deployed, their deployment dates, and the number of soldiers in each unit who deployed in FY 2006 or were scheduled to deploy during FY 2007.

Our comparison showed that 125,000 of the 129,000 soldiers who received RFI items did not deploy during FY 2006 and were not scheduled to deploy in FY 2007. Using cost information that PEO Soldier gave us in August 2006, we computed the RFI item cost per soldier: \$1,771. We multiplied that cost by the 125,000 soldiers in estimating that PEO Soldier used about \$221 million in supplemental funds during FY 2006 to provide RFI items to soldiers who had not deployed and were not scheduled to deploy. PEO Soldier should have requested and used baseline O&M funds to field RFI items to the 125,000 soldiers.

Estimated Cost for FY 2007. On the basis of scheduling data that PEO Soldier provided in October 2006, we estimated that PEO Soldier would use about \$177 million in supplemental funds during the first 5 months of FY 2007 to provide RFI items to about 100,000 soldiers whose records showed they were not scheduled for deployment. In October 2006, PEO Soldier provided the RFI Master Fielding Schedule. The schedule, not completed at that time for all of FY 2007, showed that RFI fieldings were planned for about 157,000 soldiers during FY 2007. Of the 157,000 fieldings, PEO Soldier categorized about 100,000 as Army-at-Large or not scheduled for deployment. Because the master schedule did not identify specific units for planned fieldings, we could not compare the schedule with the Time-Phased Force and Deployment Data that the U.S. Forces Command provided us. Consequently, we could not confirm that the 100,000 scheduled fieldings were, in fact, to units that did not plan to deploy. If, however, the master schedule was accurate, PEO Soldier would have used \$177 million in supplemental funds that could have been put to better use.

Current Management Actions

Since we issued the draft audit report, PEO Soldier officials informed us that they have stopped fielding Rapid Fielding Initiative items to soldiers not scheduled to deploy. It stopped based on an Army Requirements and Resources Board decision on November 16, 2006, to amend PEO Soldier’s mission. The decision rescinded the Rapid Fielding Initiative mission to equip the Operating Army with a standard RFI capabilities package by the end of FY 2007. The amended

² Army-at-Large is a term PEO Soldier uses to show that the soldiers had not deployed or were not scheduled to deploy when RFI items were fielded.

mission is to focus exclusively on and commit all available resources to equipping Deployment Expeditionary Forces of the Army Force Generation Ready force pool. Initial fielding to elements of the Operating Army that have not yet received RFI equipment will continue, but it will be limited to essential modernization and safety items—advanced combat helmet and accessories, ballistic eyewear, knee and elbow pads, and the improved first aid kit—as long as fielding these items does not impact the priority mission to equip deploying forces.

Conclusion

In April 2002, the Army established PEO Soldier to develop, acquire, field, and sustain everything the soldier wears, carries, and operates to increase combat effectiveness. The Vice Chief of Staff of the Army expanded the role of PEO Soldier in October 2002 to include a process that would respond quickly to the requirements of individual soldiers for weapons, clothing, and equipment. Thus began RFI, which expedited acquiring and fielding off-the-shelf individual clothing and equipment to soldiers. Congress enacted legislation to provide the Services with emergency supplemental funds to pay for contingency operations and specified how to use the emergency supplemental funds for contingency operations. In addition, the DoD regulation and the OSD memorandum to the Services on requesting emergency supplemental funds for contingency operations specify that funds are for deploying personnel.

However, during FY 2006, PEO Soldier used about \$221 million in emergency supplemental funds to outfit about 125,000 nondeploying soldiers. In addition, in FY 2007, PEO Soldier planned to use supplemental funds to provide RFI items to nondeploying soldiers. These supplemental funds should have been used only for deploying soldiers in support of contingency operations, not on soldiers who were not deploying.

PEO Soldier's request for emergency supplemental funds for RFI items should be for deploying soldiers only, in accordance with congressional, DoD, and Army guidance. In addition, the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) must review PEO Soldier's request for emergency supplemental funds to determine that it includes requirements for deploying soldiers only.

Management Comments on Finding and Audit Response

Program Executive Office Soldier Comments. PEO Soldier, through the Assistant Secretary of the Army (Acquisition, Logistics, and Technology), nonconcurred with the finding that the PEO Soldier Program Office had an internal control weakness concerning the way it requested, documented, and used supplemental appropriations in support of RFI. PEO Soldier stated that the Chief of Staff of the Army approved the campaign plan to equip the entire operational Army by the end of FY 2007, with no distinction between deploying and nondeploying soldiers. Funding for the campaign plan was primarily through supplemental appropriations. Therefore, supplemental appropriations were used to equip soldiers not scheduled to deploy because PEO Soldier was operating

within the campaign plan. Since all soldiers will eventually deploy or must be prepared to deploy at any time, equipping soldiers not scheduled to deploy did not constitute an internal control weakness. PEO Soldier personnel further stated that they had previously requested baseline funds, but Army G-8 had removed the request for baseline funding from the justification it sent to the Assistant Secretary of the Army (Financial Management and Comptroller) and directed PEO Soldier to expect and use supplemental funding. Citing the Army G-8 action, PEO Soldier officials stated they do not have an internal control weakness. PEO Soldier also stated that, despite Army and DoD guidance regarding the use of supplemental funding, for FY 2006 DoD and Congress changed and expanded the purpose of supplemental funding to meet noncontingency requirements such as modularity. PEO Soldier noted that the draft report does not mention this change.

Audit Response. We acknowledge that the Chief of Staff for the Army required equipping the entire operational Army with RFI items. However, Army officials have not provided documentation that supports PEO Soldier's statement that all funding to support the campaign plan was provided by supplemental funds and that the Army G-8 removed the baseline funding request and expected PEO Soldier to use supplemental funding to outfit the operational Army with RFI items. DoD and Army guidance on requesting supplemental funds for contingency operations is clear. Because funds were not requested for nondeployers, PEO Soldier should not field RFI items to those soldiers. PEO Soldier was provided and has used baseline funding in the past to field RFI items. Also, the decision by the Army Requirements and Resources Board on November 16, 2006, to limit the fielding of RFI items to deploying soldiers supports our finding and recommendations on the use of emergency supplemental funds.

PEO Soldier also cited the Army Modularity Forces Initiative as a noncontingency program funded with supplemental funds. Although we do not know whether modularity is a contingency requirement, the Army explicitly requested emergency supplemental funds for the Modularity Forces Initiative, whereas the emergency supplemental funds request for Rapid Fielding Initiative items did not state that these items would be provided to nondeploying soldiers. With the limited reviews accorded these requests in the Office of the Secretary of Defense and Assistant Secretary of the Army (Financial Management and Comptroller), the Army should ensure that funds are used for their intended purpose.

Recommendations, Management Comments, and Audit Response

1. We recommend that the Program Executive Officer Soldier:

a. Develop procedures and documents to determine whether Rapid Fielding Initiative costs are related to deploying soldiers.

b. Document requests for emergency supplemental funds that are for contingency operations.

c. Field Rapid Fielding Initiative items acquired with supplemental funds only to those soldiers who are deploying or are scheduled to deploy.

d. Request baseline operation and maintenance funding to field Rapid Fielding Initiative items to nondeploying soldiers.

Management Comments. PEO Soldier nonconcurrent, declaring the recommendations in the draft report to separate deploying and nondeploying funding requirements moot because of the resourcing and equipping guidance PEO Soldier received from Army G-8.

Audit Response. While the mission of outfitting the entire operational Army fell on PEO Soldier, the Chief of Staff for the Army and the Assistant Secretary of the Army (Financial Management and Comptroller) did not provide additional baseline funding for FYs 2006 and 2007 to accomplish the mission. According to the management comments of PEO Soldier, the Army G-8 office removed PEO Soldier's request for baseline funding and directed PEO Soldier to expect and use emergency supplemental funding. We could not find support that Army G-8 removed the baseline funding and directed Program Executive Office Soldier to use supplemental funding. Congressional, DoD, and Army guidance provides policy and instructions for requesting and using emergency supplemental funds. All the guidance issued links the use of supplemental funds to contingency operations. The actions of PEO Soldier were not in accordance with DoD guidance, which limited the request for supplemental funds in FY 2006 to RFI items for deploying forces. Also, FY 2007 DoD guidance stated that supplemental costs should address only those incremental costs that are "emergency" in nature and are specifically required to prosecute mission objectives. The guidance further stated, "Costs that can be deferred without immediate operational impact will not be included."

In addition, the decision by the Army Requirements and Resources Board on November 16, 2006, to limit the fielding of RFI items to deploying soldiers supports our finding and recommendations on the use of emergency supplemental funds. PEO Soldier should develop procedures and documents to determine whether RFI costs are related to deploying soldiers, and document RFI costs related to deploying soldiers to support requests for emergency supplemental funds for contingency operations. In addition, PEO Soldier should field items acquired with supplemental funds only to soldiers deploying or planning to deploy. We ask that PEO Soldier reconsider and provide additional comments on the recommendations by January 7, 2008.

2. We recommend that the Assistant Secretary of the Army (Financial Management and Comptroller) develop a process to verify and document that requests for emergency supplemental funds are for deploying soldiers in support of contingency operations.

Management Comments Required. The Assistant Secretary of the Army (Financial Management and Comptroller) did not provide written comments on the draft of the report. We request that the Assistant Secretary provide comments on the final report by January 7, 2008.

Appendix A. Scope and Methodology

We conducted this performance audit 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 finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives.

We reviewed the supply chain management of clothing and textile (Class II) items for the Army's RFI to determine whether they were being obtained efficiently and effectively. We reviewed the requirements determination process for Class II items, the acquisition of selected Class II items, and supply responsiveness. We evaluated the Army's practices and procedures used in the acquisition and management of RFI items. We assessed the Army's method of funding RFI for FY 2006 and 2007, the Army's procurement practices for those items, and the manner in which the Army developed the requirements for that program.

We performed this audit from December 2005 through July 2007 in accordance with generally accepted government auditing standards. We interviewed personnel responsible for developing requirements, funding, and acquisition of RFI items: the Army's PEO Soldier, the Assistant Secretary of the Army (Financial Management and Comptroller), the Army Office of the Deputy Chief of Staff for Operations and Plans, the Army Office of the Deputy Chief of Staff for Logistics, and the Army Office of the Deputy Chief of Staff for Programs. We also interviewed contractor personnel working for PEO Soldier and personnel from the Defense Logistics Agency and from the Defense Supply Center Philadelphia. We reviewed documentation dated from June 2004 through July 2007, laws, DoD Directives, Regulations, and Instructions, as well as guidance from the Office of the Secretary of Defense and the Army on the use of emergency supplemental funds.

Use of Computer-Processed Data. We relied on limited computer-processed data to perform this audit. Use of computer-processed data included data that PEO Soldier and the Defense Supply Center Philadelphia provided. We did not assess the reliability of the information because the data from the systems were not the basis for our finding or conclusions.

Government Accountability Office High-Risk Area. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the DoD Supply Chain Management high-risk area.

Prior Coverage. During the last 5 years, the Army Audit Agency issued Report No. A-2005-0182-ALS, "Rapid Fielding Initiative Accountability Procedures," May 12, 2005.

Appendix B. Supply Chain Management of Class II Items for RFI

The acquisition of Class II items for RFI by DLA and PEO Soldier, the supply responsiveness of RFI, and requirements determination for Class II items in RFI were effective. Considering the urgent and compelling nature of RFI and regulatory guidance, PEO Soldier's acquisition of selected Class II items was warranted.

Acquisition of Class II Items. Acquisition of Class II items by both DLA and PEO Soldier to support RFI was warranted, considering the urgent and compelling nature of the requirement and regulatory guidance. As of May 2006, we concluded that PEO Soldier's decision to acquire 14 of the 18 Class II items using Army acquisition organizations was appropriate. The RFI mission was one of the top priorities in supporting the Global War on Terrorism. The Vice Chief of Staff Army directed the Army Staff to rapidly field these items to deploying soldiers to support the Global War on Terrorism. In October 2003, the Army Deputy Chief of Staff, G-3 requested assistance in acquiring these items from the Assistant Secretary of the Army (Acquisition, Logistics, and Technology). The Army G-3 requested that the items be acquired on an urgent and compelling basis, stating: "A delay in this process will jeopardize the Army's ability to successfully execute the mission and needlessly risk Soldiers' lives."

DoD Directive 5000.1, "The Defense Acquisition System," May 12, 2003, assigns responsibility to the program manager for the total life-cycle management of systems. As such, the program manager must manage and plan for their acquisition. The Defense Federal Acquisition Regulation Supplement Part 208.7003-1, June 21, 2005, permits agencies to acquire items from sources other than the Integrated Materiel Manager when the purchase by the requiring organization is in the best interest of the Government in terms of quality, timeliness, and cost.

In January 2006, the Office of the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) coordinated with DLA before issuing policy for Clothing and Individual Equipment Acquisition and Sustainment. The guidance identifies the program manager as responsible for equipping the Army and states that initial fielding quantities should be determined based on Army guidance, urgency, operational needs, industrial capacity, and available funding. Because of the set schedule for deploying large numbers of soldiers and the requirement to outfit them with RFI items, the guidance permitted PEO Soldier to use its procurement strategy in outfitting soldiers. PEO Soldier wanted DLA to guarantee that RFI items would be available for delivery before scheduled fielding events for soldiers scheduled to deploy. DLA was not able to guarantee to PEO Soldier that it would be able to meet delivery schedules that would satisfy the deployment schedules.

According to PEO Soldier and DLA personnel, constraints on obligation authority for the DLA revolving stock fund prevented DLA from placing the high volume of RFI items on contract early enough to guarantee deliveries to PEO Soldier within the required time frames. DLA personnel stated that they were reluctant to invest in large inventories of RFI items because of frequent design and technical changes; investment in items subject to design changes could result in DLA holding unsold inventory. Data provided by PEO Soldier showed that 11 of the 18 RFI items we reviewed had specification changes—

some more than one change. PEO Soldier personnel said the changes occurred because PEO Soldier was constantly looking to improve and provide the best items to the soldiers.

Because of the need to outfit large numbers of deploying soldiers in a short time, allowing the Army to acquire some RFI Class II items through Army acquisition organizations enabled it to accomplish the initial fielding of RFI items.

Supply Responsiveness. Our review of the Consolidated Fielding Record as of September 30, 2006, showed that supply responsiveness for deploying soldiers had improved: most received RFI items prior to deployment. PEO Soldier used the Consolidated Fielding Record as the scorecard for all fieldings completed. We analyzed the fielding event codes, the date fielded, and units' destinations to determine the percentage of soldiers who received RFI items in Southwest Asia and those who received RFI items at bases within the continental United States. The result was that the percentage of deploying soldiers who were provided with RFI items at fielding events in Southwest Asia versus those in the continental United States has declined from 61 percent in FY 2004 to 14 percent in FY 2006. The primary goal of RFI was to ensure each soldier scheduled for deployment would have all applicable RFI items prior to deployment in support of contingency operations. As a result of the acquisition strategy employed by PEO Soldier, 86 percent of the soldiers identified for deployment in FY 2006 received RFI items before they deployed.

Requirements Determination. Our review of requirements determination of Class II items by PEO Soldier in March 2006 involved evaluating requirements in two ways. First, we determined whether PEO Soldier received high-level approval to outfit the total number of soldiers requiring RFI items. PEO Soldier provided documentation that showed the Army approved RFI items to support about 958,000 soldiers. The documentation included both written and verbal direction from the Army Vice Chief of Staff. For example, in a January 2004 meeting with PEO Soldier personnel, the Army's Chief of Staff approved outfitting the operational Army with RFI items. In February 2004, the Soldier-as-a-System Army Capabilities Review Board endorsed the Chief of Staff's approval. Prior to January 2004, only soldiers deploying in support of Operation Enduring Freedom and Operation Iraqi Freedom were part of the RFI requirements calculation. PEO Soldier provided us with minutes of the January 2004 meeting at which the Army's Chief of Staff instructed PEO Soldier to expand its mission and provide RFI items to include the operational Army.

As part of the requirements determination process, we asked PEO Soldier representatives to demonstrate how they calculated the number of soldiers in the operational Army. PEO Soldier used the Structure and Manpower Allocation System, maintained by the Army's Office of the Deputy Chief of Staff, G-3. The system records, maintains, and distributes force structure information, such as the number of soldiers in each unit for all Army units, and also includes a force structure file that reflects the approved structure of each Army unit. The Office of the Deputy Chief of Staff, G-3, updates the Structure and Manpower Allocation System periodically to reflect changes in Army end strength. PEO Soldier representatives showed us, and we verified, how they incorporated force structure changes into the March 2006 operating requirements of 797,000 soldiers and how they tracked changes to the updated Structure and Manpower Allocation System database.

Second, we determined whether PEO Soldier had Army approval for individual Class II items included in RFI mission requirements. PEO Soldier provided a copy of the minutes

from a meeting of the Army Requirements Oversight Council in June 2004. The minutes showed that the Council validated and approved 18 Class II items for inclusion in RFI. To determine requirements for each individual Class II item, PEO Soldier developed a detailed methodology and established a local database to compute item requirements needed to support the monthly fielding. The methodology provided for differences in item authorizations per soldier, type of units, and soldier sizes. Each soldier, for example, was authorized four moisture-wicking T-shirts, two pairs of silk-weight underwear, and one fleece jacket. But only soldiers in brigade combat teams were authorized modular, lightweight, load-carrying equipment. Also, PEO Soldier computations for requirements provided for some extra quantities of items (referred to as tariffs) that were needed to accommodate size differences. For example, RFI authorized one advance combat helmet per soldier, but to accommodate differences in head sizes, PEO Soldier increased monthly requirements by 6 percent. It did so to keep a sufficient number of helmets on hand to outfit soldiers during RFI fielding events.

PEO Soldier also established a database that incorporated its methodology for determining requirements. Our verification of monthly requirement computations for seven Class II items in March 2006 showed that the computations were consistent with the methodology developed by PEO Soldier and were generally accurate.

In summary, PEO Soldier determined mission requirements for RFI based on Army approvals and received appropriate support for operational Army numbers included in requirements. In addition, for individual Class II items included in RFI, PEO Soldier determined requirements using a detailed methodology that was reasonable.

Appendix C. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition, Technology, and Logistics
Under Secretary of Defense (Comptroller)/Chief Financial Officer
 Deputy Chief Financial Officer
 Deputy Comptroller (Program/Budget)
Under Secretary of Defense for Personnel and Readiness
Director, Program Analysis and Evaluation
Director, Defense Procurement and Acquisition Policy

Joint Staff

Director, Joint Staff

Department of the Army

Auditor General, Department of the Army

Other Defense Organization

Director, Defense Logistics Agency

Non-Defense Federal Organization

Office of Management and Budget

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Homeland Security and Governmental Affairs
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Oversight and Government Reform
House Subcommittee on Government Management, Organization, and Procurement,
 Committee on Oversight and Government Reform
House Subcommittee on National Security and Foreign Affairs,
 Committee on Oversight and Government Reform

Assistant Secretary of the Army (Acquisition, Logistics, and Technology) Comments



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
ACQUISITION LOGISTICS AND TECHNOLOGY
103 ARMY PENTAGON
WASHINGTON DC 20310

SAAL-SMS

MAY 14 2007

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF THE INSPECTOR
GENERAL

SUBJECT: Response to the Department of Defense Office of Inspector General Draft
Report on Request For and Use of Emergency Supplemental Funds for the
Rapid Fielding Initiative (Project No. D2006-D000LD-0062.000)

I am forwarding the enclosed Program Executive Office (PEO) Soldier's response to the subject report with my endorsement. The Office of the Assistant Secretary of the Army (Acquisition, Logistics and Technology) and PEO Soldier have adequate management controls in place to ensure that funds appropriated by Congress are used for programs and purposes for which the appropriation is made. Further, my staff will continue to ensure that processes comply with Department of Defense Instruction 5010.40, "Managers' Internal Control Program Procedures," January 4, 2006.

A handwritten signature in black ink, appearing to read "Claude M. Bolton, Jr.".

Claude M. Bolton, Jr.
Assistant Secretary of the Army
(Acquisition, Logistics and Technology)

Enclosure

Program Executive Office Soldier Comments



REPLY TO
ATTENTION OF

SFAE-SDR

DEPARTMENT OF THE ARMY
PROGRAM EXECUTIVE OFFICE SOLDIER
5901 PUTNAM ROAD, BLDG 328
FORT BELVOIR VA 22060-5422

APR 20 2007

MEMORANDUM THRU The Assistant Secretary of the Army Acquisition, Logistics and Technology / Army Acquisition Executive, 103 Army Pentagon, Washington, D.C., 20310-0103

FOR The Office of the Inspector General of the Department of Defense, 400 Army Navy Drive, Arlington, VA, 22202-4704

SUBJECT: Program Executive Office Soldier's Response to the DODIG Draft Report "Request for and use of Emergency Supplemental Funds for the Rapid Fielding Initiative – Project No. D2006-D000LD-0062.000, Dated March 22, 2007"

1. PEO Soldier non-concurs with the findings of the draft report, which state that PEO Soldier had an internal control weakness regarding the request, documentation and use of Supplemental Appropriations in support of RFI. Reasons for the non-concurrence are:

a. In January 2004, the CSA approved the RFI Campaign Plan, which required the equipping of the entire Operational Army by the end of FY 2007. This Campaign Plan carried no distinction between Soldiers already deployed, scheduled to be deployed, or not yet scheduled to be deployed.

b. Nearly all funding to support the Campaign Plan was, and still is, provided by Supplemental Appropriations. Therefore, Supplemental Appropriations were and are used to equip Soldiers not yet scheduled to be deployed. Since PEO Soldier was operating in accordance with the Campaign Plan and since all Soldiers/units will eventually deploy or must be prepared to deploy at any time, this is not an internal control weakness.

c. PEO Soldier did request baseline O&M funding to support the RFI Campaign Plan (in 2005) and for subsequent Soldier equipping initiatives, such as Core Soldier (in 2006). \$470.2M was requested in February 2005 for FY07 Campaign Plan support. \$4.2B was requested in February 2006 for the POM years 08-13 for Core Soldier support. The G-8 response to these requests was removal of the baseline funding and direction to PEO Soldier to expect and utilize Supplemental funding.

d. Notwithstanding the Army and DOD guidance cited in the draft report, DOD and Congress changed (for FY2006) and expanded the purpose of Supplemental Funding to include non-contingency requirements, such as modularity. This changed approach to Supplemental Appropriations is not mentioned in the draft report, and PEO Soldier recommends that this expanded use of Supplemental Funding be included in the report.

SFAE-SDR

SUBJECT: Program Executive Office Soldier's Response to the DODIG Draft Report
"Request for and use of Emergency Supplemental Funds for the Rapid Fielding initiative –
Project No. D2006-D000LD-0062.000, Dated March 22, 2007"

2. Since PEO Soldier was operating in accordance with Army Campaign Plan resourcing and equipping guidance provided by G-8, the recommendations made in the draft report regarding the need to separate deploying and non-deploying funding requirements are moot. Regardless of what the general Congressional and DoD guidance states regarding the use of Supplemental funding, both bodies have provided Supplemental funding for non-contingency operations and continue to do so. PEO Soldier recommends that the report be changed to remove the assertions that PEO Soldier had material weaknesses with regard to the management of Supplemental funds for RFI, and remove recommendations 1(a) through 1(d) in the Recommendations section on page 8. PEO Soldier also suggests that the report should include all facts regarding non-contingency uses of Supplemental funding.

3. Point of contact is Mr. Gregory Agee, (703) 704-2804, email: Gregory.agee@belvoir.army.mil.

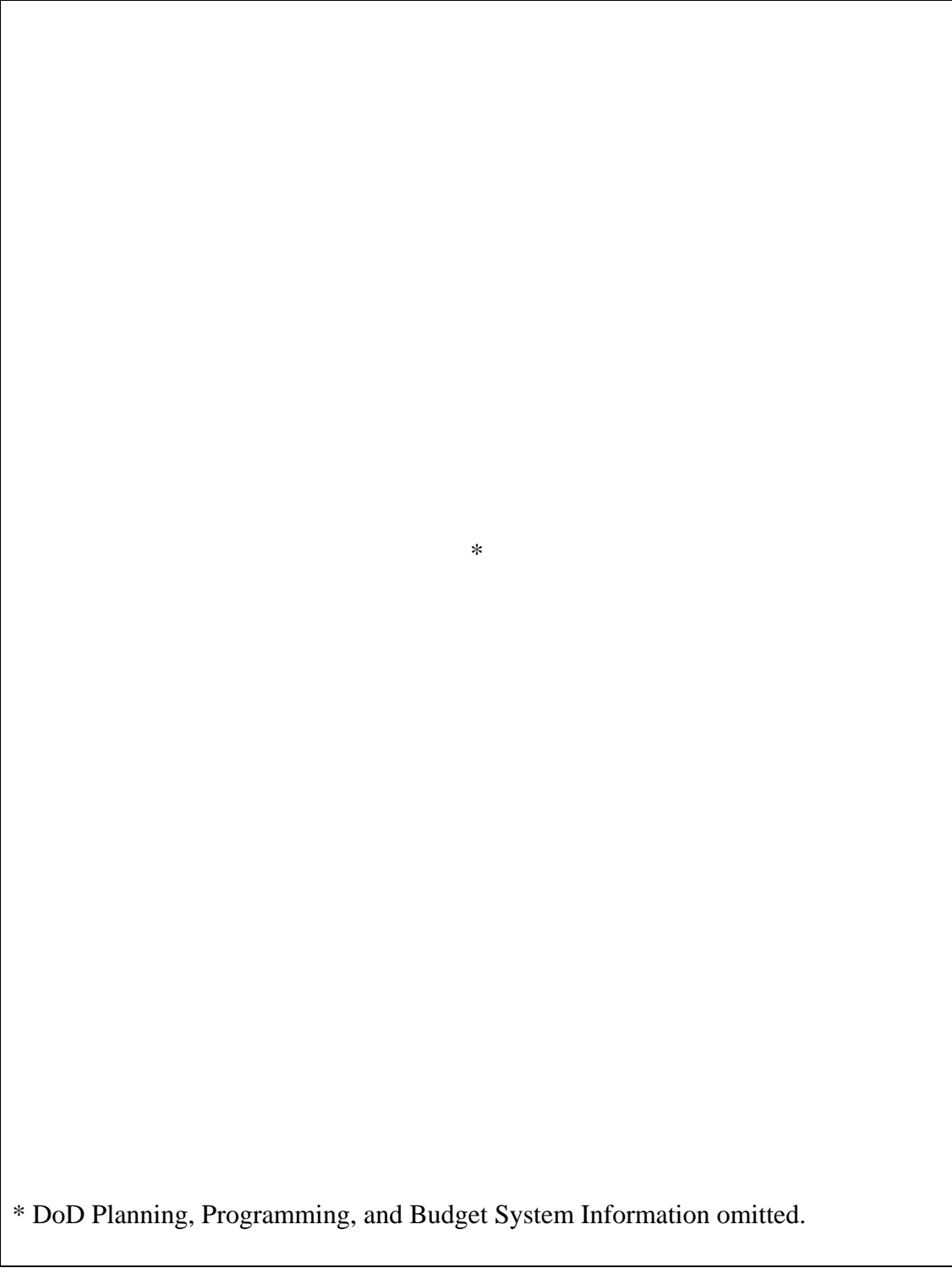
In an Army where most soldiers have had multiple deployments, what is the definition of a non-deploy? This debate does not pass the common sense test.

2 Encls

- 1. RFI PBR 07-11 slide, Feb 05
- 2. Core Soldier POM 08-13 slide, Feb 06

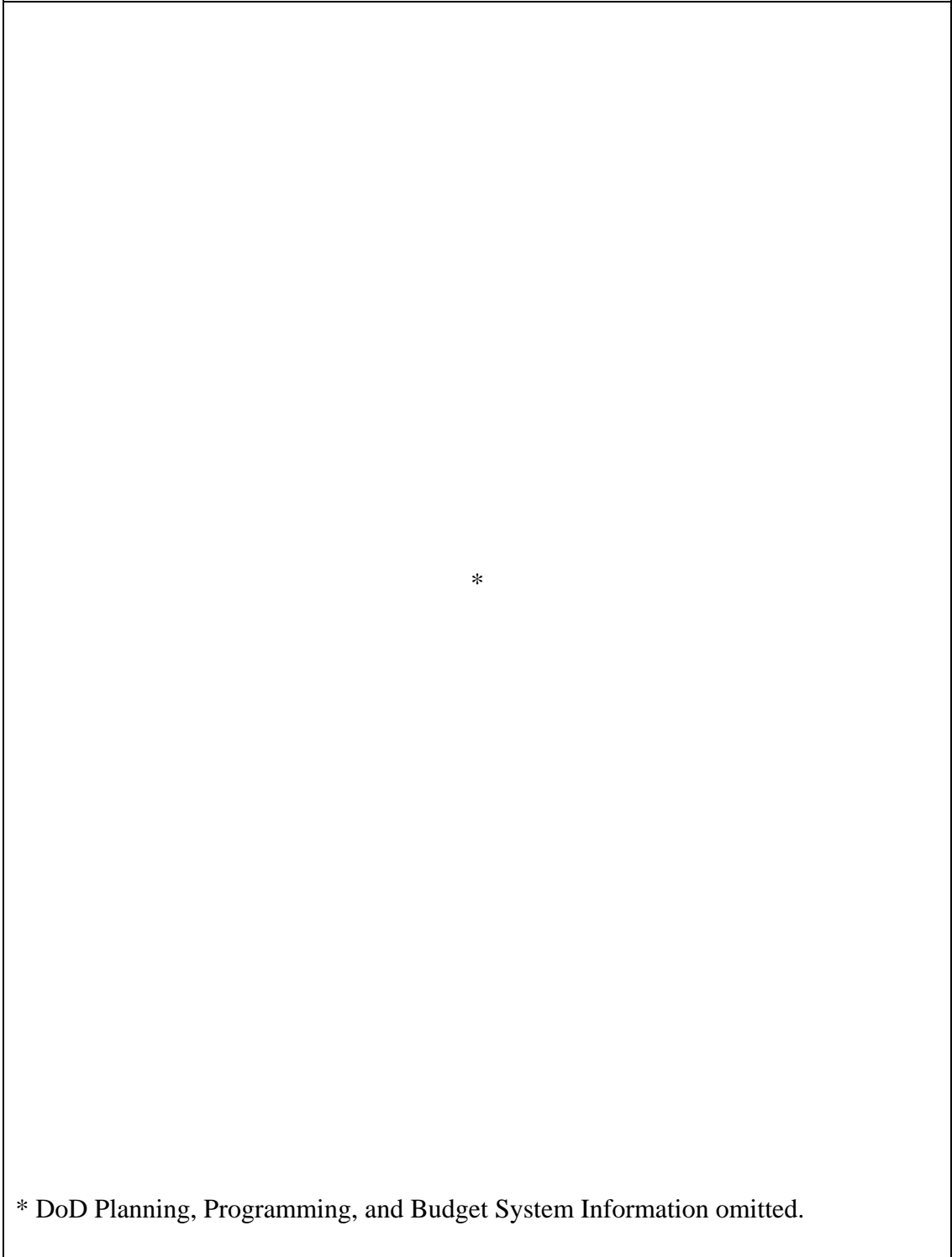
R. Mark Brown
Brigadier General, USA
Program Executive Officer Soldier

CF:
AMC Internal Review, ATTN: Team Leader HQ, AMCIR Liaison, BLDG 1-2SW4306, 9301
Chapek Road, Fort Belvoir, VA 22060-5527



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* DoD Planning, Programming, and Budget System Information omitted.



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* DoD Planning, Programming, and Budget System Information omitted.

Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Readiness and Operations Support prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to the report are listed below.

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Inspector General Department of Defense

