



Testimony

Before the Subcommittee on Federal Management, Government Information, Federal Services and International Security, Committee on Homeland Security and Governmental Affairs, United States Senate; and the Subcommittee on Government Organization, Efficiency and Financial Management, Committee on Oversight and Government Reform, House of Representatives

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DOD FINANCIAL MANAGEMENT

The Army Faces Significant Challenges in Achieving Audit Readiness for Its Military Pay

Statement of Asif A. Khan, Director
Financial Management and Assurance



G A O

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Chairmen Carper and Platts, Ranking Members Brown and Towns, and Members of the Subcommittees:

It is a pleasure to be here today to discuss our work on the significant challenges the Army faces in achieving audit readiness for its military pay. The Army's military pay is material to the Army's financial statements. The Chief Financial Officers Act of 1990, as amended, established requirements for 24 agencies, including the Department of Defense (DOD), to prepare annual financial statements and have them audited.¹ Further, the National Defense Authorization Act (NDAA) for Fiscal Year 2010 mandated that DOD be prepared to validate (certify) that its consolidated financial statements are ready for audit by September 30, 2017.² On October 13, 2011, the Secretary of Defense directed the department to achieve audit readiness for the Statement of Budgetary Resources, one of the principal financial statements, by the end of fiscal year 2014 as an interim milestone for DOD to meet the legal requirement in the NDAA for Fiscal Year 2010 to achieve full audit readiness for all DOD financial statements by 2017.³

The Army's active duty military payroll, comprising about 20 percent of its reported \$233.8 billion in fiscal year 2010 net outlays,⁴ is significant to both Army and DOD efforts to meet DOD's 2014 Statement of Budgetary Resources auditability goal as well as the mandate to achieve full audit readiness for all DOD financial statements by 2017. For years, we and others have reported continuing deficiencies with the Army's military

¹Pub. L. No. 101-576, § 303, 104 Stat. 2838, 2849 (Nov. 15, 1990), *codified, as amended at* 31 U.S.C. § 3515.

²Pub. L. No. 111-84, § 1003, 123 Stat. 2190, 2439-40 (Oct. 28, 2009).

³DOD, Secretary of Defense Memorandum, "Improving Financial Information and Achieving Audit Readiness," October 13, 2011.

⁴Outlays during a fiscal year may be for payment of obligations incurred in prior years or in the same year. Net outlays are disbursements net of offsetting collections.

payroll processes and controls.⁵ These reported continuing deficiencies in Army payroll processes and controls have called into question the extent to which the Army's military payroll transactions are valid and accurate, and whether the Army's military payroll is auditable. Further, other military components, such as the Air Force and the Navy, share some of the same process and system risks as the Army.

My remarks today are based on our report, *DOD Financial Management: The Army Faces Significant Challenges in Achieving Audit Readiness for Its Military Pay*, which is being released today.⁶ I will focus on problems that impede the Army's ability to (1) identify a valid population of military payroll transactions and (2) provide documentation that supports the validity and accuracy of payments for Army military payroll.

Our work on which this testimony is based was conducted 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our published report contains additional details on our scope and methodology for this audit.

Background

For fiscal year 2010, Congress appropriated more than \$52 billion to the Military Personnel, Army appropriation primarily for Army active duty

⁵DOD Inspector General, *Active Duty Military Personnel Accounts Were Generally Valid and Secure, but DoD May have Made Improper Payments*, D-2011-093 (Arlington, VA: July 27, 2011); GAO, *Military Pay: The Defense Finance and Accounting Service—Indianapolis Could Improve Control Activities over Its Processing of Active Duty Army Military Personnel Federal Payroll Taxes*, [GAO-09-557R](#) (Washington, D.C.: June 18, 2009); *Military Pay: Hundreds of Battle-Injured GWOT Soldiers Have Struggled to Resolve Military Debts*, [GAO-06-494](#) (Washington, D.C.: Apr. 27, 2006); *Military Pay: Army National Guard Personnel Mobilized to Active Duty Experienced Significant Pay Problems*, [GAO-04-89](#) (Washington, D.C.: Nov. 13, 2003).

⁶GAO, *DOD Financial Management: The Army Faces Significant Challenges in Achieving Audit Readiness for Its Military Pay*, [GAO-12-406](#) (Washington, D.C.: Mar. 22, 2012).

military personnel costs.⁷ The Military Personnel, Army appropriation is a 1-year appropriation available for the pay, benefits, incentives, allowances, housing, subsistence, travel, and training primarily for Army service members on active duty. According to the Defense Finance and Accounting Service in Indianapolis, Indiana (DFAS-IN), of the \$52 billion in fiscal year 2010 military personnel appropriations, the Army's nearly 680,000 service members received \$46.1 billion in pay and allowances. Army Human Resources Command, unit commanders, and training certification officials, among others, are responsible for providing DFAS-IN with accurate and timely information regarding changes in individual military member status necessary to maintain accurate and timely payroll accounts. DFAS-IN is responsible for the accounting, disbursement, and reporting for the Army's military personnel costs using the Defense Joint Military Pay System-Active Component (DJMS-AC).

Process and System Weaknesses Hindered Army's Ability to Identify a Valid Population of Military Payroll Transactions

We found that the Army could not readily identify a complete population of Army payroll accounts for fiscal year 2010, given existing procedures and systems. The Army and DFAS-IN did not have an effective, repeatable process for identifying the population of active duty payroll accounts. In addition, the Defense Manpower Data Center (DMDC), DOD's central source for personnel information, did not have an effective process for comparing military pay account files to military personnel files to identify a valid population of military payroll transactions.⁸ For example, it took 3 months and repeated attempts before DFAS-IN could provide a population of service members who received active duty Army military pay in fiscal year 2010. Similarly, it took DMDC over 2 months to compare the total number of fiscal year 2010 active duty payroll accounts to its database of personnel files. *Standards for Internal Control in the Federal Government* requires all transactions and other significant events to be clearly documented and the documentation readily available for examination.⁹ DOD's *Financial Improvement and Audit Readiness (FIAR)*

⁷Department of Defense Appropriations Act, 2010, Pub. L. No. 111-118, 123 Stat. 3409, 3410, 3458 (Dec. 19, 2009); Supplemental Appropriations Act, 2010, Pub. L. No. 111-212, 124 Stat. 2302, 2305 (July 29, 2010).

⁸DFAS-IN processes military payroll for the Army, and DMDC supports audits by performing analyses of Army military personnel files and data.

⁹GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

Guidance sets out key tasks essential to achieving audit readiness, including defining and identifying the population of transactions for audit purposes.¹⁰ The *GAO/PCIE Financial Audit Manual* provides guidance concerning typical control activities, such as independent checks on the validity, accuracy, and completeness of computer-processed data.¹¹ Without effective processes for identifying a complete population of Army military pay records and comparing military pay accounts to personnel records, the Army will have difficulty meeting DOD's 2014 Statement of Budgetary Resources audit readiness goal and its 2017 goal for a complete set of auditable financial statements.

DFAS-IN Did Not Have an Effective Process for Identifying the Population of Army Military Payroll Records

DFAS-IN made three attempts from November 2010 through early January 2011 to provide us a Defense Joint Military Pay System-Active Component (DJMS-AC) file extract of Army service members who received active duty pay in fiscal year 2010. The first attempt included 11,940 duplicate pay accounts, and the total number of pay accounts included in the second attempt increased by 28,035 records over the first attempt, necessitating a third attempt to establish the population of fiscal year 2010 active duty pay records. We requested that DMDC compare the results of DFAS-IN's third attempt to identify the population of Army fiscal year 2010 payroll accounts against DMDC's compilation of monthly active duty payroll data that it received from DFAS-IN. Of the 677,024 Army active duty pay accounts, per DJMS-AC, we were able to reconcile all but 1,025 pay accounts (less than 1 percent of the total active duty pay accounts to pay account data that DFAS-IN had previously provided to DMDC. However, as discussed later, we were unable to verify the validity of the records. *Standards for Internal Control in the Federal Government* requires all transactions and other significant events to be clearly documented and the documentation readily available for examination.¹² In

¹⁰DOD, Office of the Under Secretary of Defense (Comptroller/CFO), *Financial Improvement and Audit Readiness (FIAR) Guidance*, December 2011.

¹¹GAO/PCIE, *Financial Audit Manual, Volume 1*, [GAO-08-585G](#) (Washington, D.C.: July 2008). The President's Council on Integrity and Efficiency (PCIE) was replaced by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE was statutorily established as an independent entity within the executive branch by the Inspector General Reform Act of 2008, Pub. L. No. 110-409, § 7, 122, Stat. 4302, 4305-4313 (Oct. 14, 2008) (*codified at* 5 U.S.C. App., § 11).

¹²[GAO/AIMD-00-21.3.1](#).

addition, DOD's *Financial Improvement and Audit Readiness (FIAR) Guidance* states that being able to provide transaction-level detail for an account balance is a key task essential to achieve audit readiness.

At the time we initiated our audit, Army officials told us that they had not yet focused on this area in their audit readiness efforts because the target date for Army military pay was not until the first quarter of fiscal year 2015.¹³ The inability to readily provide a population of military pay accounts impeded our efforts to accomplish our audit objectives and, if not effectively addressed, will impede the Army's ability to meet DOD's new Statement of Budgetary Resources audit readiness goal of September 30, 2014.

System Weaknesses Hindered the Matching of Army Pay Accounts to Personnel Files

The Army's pay and personnel systems are not integrated, which can lead to differences between the systems and potential errors. Therefore, an audit of military pay would include comparisons of military payroll accounts to personnel records to identify discrepancies. However, we found that DMDC did not have an effective process for comparing military pay account files with military personnel files. While DMDC was ultimately able to confirm that all 677,024 service members who received fiscal year 2010 active duty Army military pay¹⁴ from the DJMS-AC had an active duty personnel file in one of the multiple personnel systems, the reconciliation process was labor intensive and took over 2 months to complete. For example, DMDC's initial comparison of active duty Army military pay accounts to personnel records identified 67,243 pay accounts that did not have a corresponding active army personnel record on September 30, 2010.¹⁵ Labor-intensive research was necessary to reconcile the differences between DJMS-AC pay records and Army personnel files compiled by DMDC. According to DMDC, these differences related primarily to personnel who had either left or were scheduled to leave the service, were reserve component soldiers

¹³Subsequent to this discussion, the Secretary of Defense issued a memo accelerating the Statement of Budgetary Resources audit readiness goal from 2017 to 2014.

¹⁴Fiscal year 2010 was the most recently completed fiscal year at the time of our audit.

¹⁵The personnel file used for comparison included service members who were still on active duty in the Army on September 30, 2010, and did not cover the entire fiscal year.

released from active duty, or were soldiers who had died during fiscal year 2010.

DMDC attempted to complete our requested comparison of active duty Army pay accounts to military personnel records in January 2011, but was unable to complete the reconciliation until early March 2011. DMDC officials told us that the reasons for the delays included mainframe computer issues,¹⁶ staff illness and turnover, and management data quality reviews of the file comparison results, including additional file comparisons to resolve differences. We referred six duplicate Social Security numbers in personnel account records that we confirmed with the Social Security Administration to DMDC and the Army for further research and appropriate action.¹⁷ The absence of an effective process for confirming that the Army's active duty payroll population reconciles to military personnel records increases the risk that the Army will not meet DOD's Statement of Budgetary Resources auditability goal of September 30, 2014.

The Army Was Unable to Provide Documentation to Support the Validity and Accuracy of a Sample of Payroll Transactions

We identified deficiencies in DFAS-IN and Army processes and systems for readily identifying and providing documentation that supports payments for Army military payroll. First, DFAS-IN had difficulty retrieving and providing usable Leave and Earnings Statement files for our sample items. Second, the Army and DFAS-IN were able to provide complete documentation for 2 of our 250 military pay account sample items, partial support for 3 sample items, but no support for the remaining 245 sample items. Because the Army was unable to provide documents to support reported payroll amounts for our sample of 250 soldier pay accounts, we were unable to determine whether the Army's payroll accounts were valid and we could not verify the accuracy of payments and reported active duty military payroll. Further, because military payroll is significant to the financial statements, the Army will not be able to pass an audit of its Statement of Budgetary Resources without resolving these control weaknesses.

¹⁶DMDC and other DOD agencies use the Navy Postgraduate School mainframe computer to support their activities and share data processing priorities.

¹⁷The six duplicate personnel records related to Social Security numbers that were assigned to two different service member names.

DFAS-IN Could Not
Readily Provide Usable
Leave and Earnings
Statement Files for Sample
Items

DFAS-IN staff experienced difficulty and delays in providing usable Leave and Earnings Statement files to support our testing of Army military payroll. We selected a sample of 250 Army active duty soldier pay accounts and in April 2011 requested the relevant Leave and Earnings Statement files for fiscal year 2010. *Standards for Internal Control in the Federal Government* requires internal control and all transactions and other significant events to be clearly documented and the documentation readily available for examination.¹⁸ DOD Regulation 7000.14-R, *Financial Management Regulation* (FMR), requires the military components to maintain documentation supporting all data generated and input into finance and accounting systems or submitted to DFAS.¹⁹ After multiple discussions and requests, we ultimately obtained usable Leave and Earnings Statement files for our sample items—5 weeks after our initial request. DFAS-IN took over 2 weeks to provide the initial set of Leave and Earnings Statement files because it needed to retrieve files from two areas of the Defense Joint Military Pay System-Active Component (DJMS-AC). The DJMS-AC database holds the current month plus the previous 12 months' data. Data older than this are archived and need to be retrieved from the archived database. In addition, the first set of Leave and Earnings Statement files that DFAS-IN provided included statements outside the requested fiscal year 2010 timeframe of our audit. It took 1 week, including our data reliability review, to obtain the second set of DFAS-IN Leave and Earnings Statement files consisting of 445 separate files containing monthly statements for 250 service member pay accounts in our sample. We determined that the Leave and Earnings Statement files for an individual service member generally were in two or more of the files provided. Consequently, we had to combine these files into a format with each service member's Leave and Earnings Statement files grouped together to include all of the pay and allowance information for the service members in our sample. This combining and formatting required 2 additional weeks.

¹⁸[GAO/AIMD-00-21.3.1.](#)

¹⁹DOD, FMR, Volume 6A, Chapter 2, "Financial Reports Roles and Responsibilities," ¶ 020201.B. (rev. August 2011).

The Army Was Unable to Locate Supporting Documentation for Military Pay Account Sample Items

We found that the Army's inability to locate personnel documents to support its military payroll transactions was primarily the result of weaknesses in Army procedures. *Standards for Internal Control in the Federal Government* requires internal control and all transactions and other significant events to be clearly documented and the documentation readily available for examination.²⁰ DOD Regulation 7000.14-R, *Financial Management Regulation* (FMR), requires the military components to maintain documentation supporting all data generated and input into finance and accounting systems or submitted to DFAS.²¹ This regulation also requires the components to ensure that audit trails are maintained in sufficient detail to permit tracing of transactions from their sources to their transmission to DFAS. Audit trails are necessary to demonstrate the accuracy, completeness, and timeliness of transactions as well as to provide documentary support for all data generated by the component and submitted to DFAS for recording in the accounting systems and use in financial reports. Further, DOD's FIAR Guidance states that identifying and evaluating supporting documentation for individual transactions and balances, as well as the location and sources of supporting documentation and confirming that appropriate supporting documentation exists, is a key audit readiness step.²² Without the capability to readily locate and provide supporting documentation for military pay transactions, the Army's ability to pass a financial statement audit will be impeded.

As of the end of September 2011, 6 months after receiving our initial request, the Army and DFAS-IN were able to provide complete documentation for 2 of our 250 sample items, partial support for 3 sample items, and no support for the remaining 245 sample items. As shown in figure 1, our review of the partial documentation provided for 3 sample items showed that the Army was unable to provide supporting documentation for common elements of its military pay, including basic allowance for housing, cost of living allowance, hardship duty pay-location, and hostile fire/imminent danger pay.

²⁰GAO/AIMD-00-21.3.1.

²¹DOD, FMR, Volume 6A, Chapter 2, "Financial Reports Roles and Responsibilities," ¶ 020201.B. (rev. August 2011).

²²DOD, *Fiscal Year 2010 Financial Improvement and Audit Readiness (FIAR) Guidance*, Office of the Under Secretary of Defense (Comptroller/CFO) (Arlington, VA: May 15, 2010).

Figure 1: Test Results for 5 of 250 Soldier Pay Account Sample Items

Type of pay or allowance	Item #1	Item #2	Item #3	Item #4	Item #5
Basic pay	✓	✓	✓	✓	✓
Basic allowance for subsistence (BAS)	✓	✓	✓	✓	✓
Basic allowance for housing (BAH)	✗	✓	✓	✓	✓
Clothing allowance	✗	✓	✗	N/A	✓
Family separation allowance (FSA)	N/A	N/A	✓	N/A	N/A
Overseas housing allowance (OHA)	N/A	N/A	N/A	✓	N/A
Dual overseas housing allowance (DUAL OHA)	N/A	N/A	N/A	✓	N/A
CONUS cost of living allowance (COLA)	✗	N/A	N/A	N/A	N/A
Cost of living allowance (COLA)	N/A	✓	N/A	✓	N/A
Special Duty Pay	✓	N/A	N/A	N/A	N/A
Hardship duty pay - location (HDP LOC)	N/A	N/A	✗	N/A	✗
Hostile Fire/Imminent Danger Pay (HFP/IDP)	N/A	N/A	✗	N/A	✗

✓ Adequate supporting documentation was provided

✗ Adequate supporting documentation was not provided

N/A Not applicable because the service member did not have this type of pay or allowance

Source: GAO analysis of Army personnel documentation.

One of the factors impeding the Army’s ability to provide supporting documentation is that it does not have a centralized repository for pay-affecting documents. Army personnel and finance documentation supporting basic pay and allowances resides in numerous systems, and original hard copy documents are scattered across the country—at hundreds of Army units and National Archives and Records Administration (NARA) federal records centers. According to Army and DFAS-IN officials, there are at least 45 separate systems that the Army uses to perform personnel and pay functions with no single, overarching personnel system. Although these systems contain personnel data on Army active duty military members and their dependents and feed these data to DJMS-AC, the systems do not contain source documents.

Further, we found that the Army had not established a mechanism for periodic monitoring, review, and accountability of the Interactive

Personnel Management System (iPERMS) to ensure that personnel files are complete. Army Regulation No. 600-8-104, *Military Personnel Information Management/Records*, establishes requirements for the Army's Official Military Personnel File.²³ The Army deployed iPERMS in 2007 and designated it as the Army's Official Military Personnel File. However, when we attempted to find supporting documents in iPERMS, we found that this system had not been consistently populated with the required service member documents, resulting in incomplete personnel records. For example, when testing our sampled transactions, we discovered that documents, such as orders to support a special duty assignment, permanent change of station orders, and release or discharge from active duty, that should have been in iPERMS were not. The Army has designated the Human Resources Command as the owner of iPERMS; however, local installation personnel offices across the country are responsible for entering most documents into individual service member iPERMS accounts. We found that documents needed to support pay transactions are not in iPERMS because (1) Army Regulation 600-8-104 does not require the specific personnel forms to be included and (2) some pay-supporting documents are finance documents and are not considered personnel documents.²⁴ We believe these finance documents should also be maintained in the Army's central repository of pay-supporting documentation.

In addition, the Army's efforts to achieve auditability are compounded by payroll system limitations. DJMS-AC, used to process Army active duty military pay, is an aging, Common Business Oriented Language (COBOL)²⁵ mainframe-based system that has had minimum system maintenance because DOD planned to transition to the Forward Capability Pay System and then to the Defense Integrated Military Human

²³Department of the Army, Army Regulation No. 600-8-104, *Military Personnel Information Management/Records* (Washington, D.C.: June 22, 2004).

²⁴These documents include the Department of the Army (DA) Form 5960, Authorization to Start, Stop or Change Basic Allowance for Quarters and/or Variable Housing Allowance; the Department of Defense (DD) Form 1561, Statement to Substantiate Payment of Family Separation Allowance (FSA); and the DD Form 2367, Individual Overseas Housing Allowance.

²⁵COBOL is one of the earliest high-level programming languages. It was developed in 1959, and the language continues to evolve.

Resources System.²⁶ DJMS-AC lacks key payroll computation abilities to pay active duty Army service members. To address these functionality limitations, DFAS has developed approximately 70 workaround procedures that are currently being used to compensate for the lack of functionality in DJMS-AC. An audit of Army military pay would necessitate an evaluation of these procedures and related controls.

Another factor in the Army's inability to provide support for military payroll is that the Army has not adequately documented its personnel processes and controls related to military pay. During our audit, we spent considerable time attempting to identify the range of personnel and finance documents that would be needed to support basic military pay and allowances reported on service members' Leave and Earnings Statements and the appropriate office responsible for providing the documentation. According to Internal Control Standards, written documentation should exist covering the agency's internal control and all significant transactions and events.²⁷ The documentation for internal control includes identification of the agency's activity-level functions and related objectives and control activities and should appear in management directives, administrative policies, accounting manuals, and other such guidance.

Army Military Pay Audit Readiness Efforts Currently Under Way

DOD's November 2011 FIAR Status Report includes DOD's goal of achieving audit readiness for its Statement of Budgetary Resources by the end of fiscal year 2014. DOD and the Army have established interim goals for meeting the fiscal year 2014 Statement of Budgetary Resources audit readiness goal. For example, the Army plans to assert audit readiness for its General Fund Statement of Budgetary Resources, including military pay, by March 31, 2013, and have its assertion tested and fully validated by June 30, 2014. Army officials stated that military pay audit readiness poses a significant challenge and acknowledged that the success of the Army's efforts will be key to meeting DOD's 2014 Statement of Budgetary Resources audit readiness goal. To meet this goal, the Army has several military pay audit readiness efforts planned or

²⁶The Defense Integrated Military Human Resources System was terminated due to the differences in the business processes, operations, and information required by each Service.

²⁷[GAO/AIMD-00-21.3.1](#).

under way, such as developing a matrix of personnel documents that support military pay and allowances and developing the Integrated Personnel and Payroll System-Army.²⁸ However, many of these efforts are in the early planning stages.

In our report, we recommend that the Army document and implement a process for identifying and validating the population of payroll transactions and identify, centrally retain, and periodically review key finance and personnel (i.e., pay-affecting) documents that support military payroll transactions. The Army agreed with our recommendations to improve the controls and processes related to active duty military. Our report more fully describes the Army's comments and our evaluation of them.

Concluding Observations

Active Army military payroll, reported at \$46.1 billion for fiscal year 2010, is material to the Army's financial statements and, as such, will be significant to DOD's audit readiness goals for the Statement of Budgetary Resources. The Army has several military pay audit readiness efforts that are planned or under way. Timely and effective implementation of these efforts could help reduce the risk related to DOD's ability to achieve its 2014 Statement of Budgetary Resources audit readiness goal. However, most of these actions are in the early planning stages. Moreover, these initiatives, while important, do not address (1) establishing effective processes and systems for identifying a valid population of military payroll records, (2) ensuring Leave and Earnings Statement files and supporting personnel documents are readily available for verifying the accuracy of payroll records, (3) ensuring key personnel and other pay-related documents that support military payroll transactions are centrally located, retained in service member Official Military Personnel Files, or otherwise readily accessible, and (4) requiring the Army's Human Resources Command to periodically review and confirm that service member Official Military Personnel File records in iPERMS or other master personnel record systems are consistent and complete. These same issues, if not effectively resolved, could also jeopardize the 2017 goal for audit

²⁸Currently under development, the Integrated Personnel and Pay System-Army (IPPS-A) is intended to be the Army's future web-based Human Resources management system. The goal of IPPS-A is to standardize, streamline, and integrate critical soldier personnel and pay processes and data across the Active Army, Army National Guard, and Army Reserve.

readiness on the complete set of DOD financial statements. In addition, the Army's military pay auditability weaknesses have departmentwide implications for other military components, such as the Air Force and the Navy, that share some of the same military pay process and systems risks as the Army.

Chairmen Carper and Platts, Ranking Members Brown and Towns, and Members of the Subcommittees, this completes my prepared statement. I would be pleased to respond to any questions that you or other members of the subcommittees may have.

GAO Contact and Staff Acknowledgments

If you or your staffs have any questions about this testimony, please contact me at (202) 512-9869 or khana@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this testimony. GAO staff who made key contributions to this testimony are Gayle L. Fischer, Assistant Director; Carl S. Barden; Lauren S. Fassler; Wilfred B. Holloway; Julia C. Matta, Assistant General Counsel; Sheila D. M. Miller, Auditor in Charge; Margaret A. Mills; Heather L. Rasmussen; James Ungvarsky; and Matt Zaun.

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Asif A. Khan

Asif Khan is a Director at the Government Accountability Office (GAO) in the Financial Management and Assurance Team. His focus is financial management and audit readiness at the Department of Defense (DOD). Mr. Khan supports oversight of DOD's financial management transformation efforts through financial and performance audits and recommendations for removing impediments to financial statement auditability, strengthening internal controls, and modernizing business processes

Mr. Khan joined GAO in January 2009, after almost 20 years in public accounting, most of it with major firms auditing and advising U.S. government agencies. He is a Certified Public Accountant, Certified Government Financial Manager, and Certified Information Systems Auditor.