

January 1989

ARMY EQUIPMENT

Distribution and Documentation Problems Impede Operations



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National Security and
International Affairs Division

B-223502

January 13, 1989

The Honorable John O. Marsh, Jr.
The Secretary of the Army

Dear Mr. Secretary:

We have reviewed the Army's system for distributing force modernization equipment. Our objective was to follow up on deficiencies in the system previously reported by the Army Inspector General to determine whether the Army has taken appropriate corrective actions.¹

We found that, while the distribution process has improved, there was often a disparity between the distribution of equipment and units' authorization documents, and units could not always requisition required repair parts and related support items. As a result, commanders were not able to make full use of equipment. In addition, we found the following problems:

- The Army did not report the extensive equipment distribution and documentation problems identified by the Inspector General in 1986 as a material weakness in the Secretary of the Army's fiscal year 1987 Annual Assurance Statement on internal controls.² Army regulations require that the assurance statement include significant audit findings.
- Despite the Inspector General's findings, there was no evidence that the Army had reviewed internal control checklists, as required by regulation, to determine whether checklists provided an adequate basis to evaluate controls over equipment distribution and documentation.

Background

In the early 1980s, the Army embarked on an ambitious force modernization program designed to improve its military capability by introducing a new organizational force structure, new equipment, and a new fighting doctrine. The Army expected to buy and distribute over 400 different items of new equipment to its major commands and units and estimated that over a 9-year period, the program would cost about \$180 billion to procure, field, and support this equipment.

¹Force Integration Follow up Inspection, Army Inspector General Agency Report, June 1986.

²The Federal Managers' Financial Integrity Act of 1982 requires heads of agencies to make annual examinations of their internal controls and issue annual reports on their systems and plans to correct identified weaknesses.

Primary responsibility for force modernization equipment distribution and documentation rests with the Army's Deputy Chief of Staff for Operations and Plans (DCSOPS) and Deputy Chief of Staff for Logistics (DCSLOG). Under the force modernization equipment distribution system, the Army distributes new equipment to units as it becomes available from production lines. DCSOPS staff establish equipment distribution priorities while DCSLOG staff manage the actual distribution of equipment based on these priorities.

An Army unit's basic authorization document is the modified table of organization and equipment (MTOE), which authorizes the unit to requisition soldiers, equipment, and supporting items. An MTOE is derived from

- the table of organization and equipment, which prescribes the wartime mission and standard organizational structure, personnel, and equipment requirements for groups of like military units;
- the basis of issue plan, which identifies (1) types of units scheduled to receive new equipment, (2) the new equipment and quantities to be received, and (3) related equipment and personnel changes stemming from the introduction of a new equipment item; and
- other data, including budget information and changes in force structure and doctrine.

Having a current MTOE is critical to an Army unit's ability to fully use assigned equipment. For example, if a unit possesses a particular item of equipment not shown on its MTOE, it will have difficulty justifying keeping it and requisitioning related support equipment and repair parts. Units are required by Army regulation to continually review authorizations against actual on-hand equipment and to turn in items not authorized by their MTOEs.

The Army's force modernization program has not been free of difficulties. For example, in 1982 the Army Inspector General briefed the Army Chief of Staff on extensive equipment distribution and documentation deficiencies. A follow-up Inspector General report in 1986 said that, while considerable progress had been made to correct noted deficiencies, further improvements were needed. In particular, the Inspector General reported systemic problems in matching authorizing documentation with the distribution and redistribution of equipment. The report pointed out that personnel in the field, from battalion commanders to senior leaders at the major commands, stressed that within the force modernization program equipment documentation and distribution issues were their greatest areas of concern.

Actions Taken to Ensure Equipment Documentation Matches Distribution, but Problems Continue

The Army has initiated actions to improve the equipment distribution and documentation process. However, the disparity between authorization documentation and receipt and possession of equipment continues to hamper Army units.

Efforts to Correct Documentation and Distribution Problems

In the early 1980s, the Army initiated an intensive management effort at the major command and unit levels to ensure that units received and retained the right equipment in the right quantities. Headquarters, Department of the Army; Forces Command; and other major Army commands created organizations to intensively manage the distribution of force modernization equipment. These organizations are responsible for critiquing distribution plans to ensure that new equipment is fielded in an orderly and completely supported manner.

Intensive management by Army officials at major command and unit levels, however, has not resolved the distribution and documentation problem. The Army believes that the current MTOE development system, which requires major commands to interpret guidance provided by many different sources, has caused some of the disparity between unit authorizing documents and equipment distribution. As a result, the Army initiated an effort in 1987 to centralize the development of MTOES at one organizational level. To do this, it created three field operating agencies to better coordinate MTOE development and documentation. The Army plans to gradually bring major Army organizations under centralized documentation, with 1992 projected as the completion date for the project.

Distribution and Documentation Problems

Our limited work at Forts Stewart and Benning confirmed the existence of equipment distribution and documentation problems. For example, authorizing documentation was not always available for equipment that had already been distributed or had been scheduled for distribution. The following examples illustrate the effect of mismatched equipment documentation and distribution.

The Army's policy is to field equipment with related logistics support so that commanders can make full use of required equipment. However, the 1st Brigade of the 24th Infantry Division (Mechanized) at Fort

Stewart did not have a current MTOE to reflect authorization of mobile kitchen trailers and AN/GRC-213 radios received from the Army's supply system. Accordingly, the unit lacked the authority to requisition repair parts and other supporting items. At Fort Benning, we found that the equipment distribution plan called for a 36th Engineer Group unit to receive six small emplacement excavators (backhoes) in the last quarter of fiscal year 1988. However, at the time of our visit, the unit's MTOE did not show this equipment as authorized. Unless the unit's authorizing documentation is updated, Army regulations preclude it from requisitioning repair parts and other supporting items in advance and will require the unit to return the excavators when they are received.

Internal Controls Over Equipment Distribution and Documentation Need to Be Examined

Although the Army was aware of numerous equipment distribution and documentation problems, it did not report them as material weaknesses in the Secretary of the Army's fiscal year 1987 Annual Assurance Statement. In addition, Army managers have not determined whether internal controls over equipment distribution and documentation are operating effectively.

Equipment Distribution and Documentation Deficiency Was Not Reported as a Material Weakness

According to Army Regulation 11-2, the Army's Internal Control Program requires the Secretary of the Army to provide an annual statement supporting the Secretary of Defense's statement to the President and Congress on whether the Army's systems of internal control comply with the Federal Managers' Financial Integrity Act of 1982. This annual statement must include material internal control weaknesses discovered in the previous and current periods and planned corrective actions. The regulation also states that audit reports should be considered as one means of identifying internal control weaknesses.

The Army Inspector General's 1986 report disclosed numerous equipment distribution and documentation problems and noted that Army field personnel had stressed that equipment distribution and related documentation problems were their greatest concern. For example, the report pointed out that (1) there was inadequate coordination between documentation and equipment distribution plan changes and (2) the pace and volume of the introduction of equipment and changes in doctrine and force structure exceeded the capacity of Army systems to effectively absorb them. Commanders at all levels complained that managing these changes was their most difficult problem. Accordingly, we

believe that the Army should have reported these deficiencies as material weaknesses to ensure the awareness and personal attention of senior Army leadership in addressing them.

A manager in the Army's Internal Control Office told us that his office's normal procedure is to send a summary of the Inspector General's force modernization equipment documentation and distribution findings to DCSOPS and DCSLOG. DCSOPS and DCSLOG are then responsible for deciding whether identified deficiencies are material weaknesses that should be reported in the Secretary of the Army's Annual Assurance Statement. Since the reported deficiencies were not included in the Secretary's statement for fiscal year 1987, we asked DCSOPS and DCSLOG representatives what consideration had been given to them in preparing the Secretary's statement. They told us that they did not know because neither office kept records on this matter.

In early 1988, DCSLOG began to require staff who review audit reports to make determinations of whether reported deficiencies represent material weaknesses. The reviewer is to indicate the decision in writing. DCSOPS does not have a similar procedure but, according to a DCSOPS official, is considering implementing one.

Internal Control Checklists May Not Adequately Cover Equipment Documentation and Distribution

To implement its Internal Control Program, the Army has segmented its programs and activities into 27 tasks, such as supply and maintenance, and 350 related subtasks (see app. I). According to Army Regulation 11-2, Army managers are to develop checklists for assessing the adequacy of internal controls for each of the 350 subtasks. Periodically, line managers from the installation through major command levels are required to use the checklists to verify that controls are in place and operative. Further, the regulation requires managers to reevaluate the adequacy of internal controls and checklists when audit reports indicate a major deficiency.

Equipment distribution and documentation tasks are not separately identified in the Army's Internal Control Program. However, DCSOPS and DCSLOG representatives told us that they have developed checklists that cover certain aspects of equipment distribution and documentation. For example, DCSOPS has developed an internal control review checklist that pertains to Army Regulation 310-49, which covers the Army's Authorization Documents System. DCSOPS officials acknowledged, however, that some key aspects of documentation, such as tables of organization and equipment and basis of issue plans, are not currently covered by the

documentation checklists but said that checklists covering these two areas are being developed. DCSLOG officials told us that they plan to develop an internal control checklist to ensure that their recently issued regulation on equipment distribution and fielding is fully implemented.

We asked DCSOPS and DCSLOG representatives whether they had reevaluated applicable checklists based on the Inspector General's findings as prescribed by Army Regulation 11-2. These officials were uncertain whether the checklists had been reevaluated.

Conclusions

Even though the Army's force modernization program has been ongoing for many years, there is a persistent problem with a disparity between the distribution of equipment to Army units and units' equipment authorization documents. The Army has made progress in addressing this problem; however, full implementation of its centralized documentation initiative is not expected until 1992. Despite the Inspector General's 1986 finding that the mismatch between equipment distribution and documentation was senior field leaders' greatest concern, the Army did not report the deficiency as a material weakness in the Secretary of the Army's Annual Assurance Statement. Because the outcome of actions being taken by the Army to remedy equipment distribution and documentation problems may not be known until the early 1990s, reporting the problem as a material weakness would help to ensure top management's continued attention.

The Army's approach to the development of internal control checklists for equipment distribution and documentation has been piecemeal, and checklists do not currently exist covering all key aspects of this process. Also, there is no evidence that the Army reviewed internal control checklists based on the Inspector General's 1986 findings to ensure that internal controls are in place and operating effectively.

Recommendations

We recommend that you

- include the equipment distribution and documentation disparity problem in your next Annual Assurance Statement and
- direct the Deputy Chiefs of Staff for Operations and Plans and for Logistics to examine existing and planned internal control checklists to ensure that adequate coverage of equipment distribution and documentation is provided.

Agency Comments

We have included Department of Defense (DOD) comments on a draft of this report as appendix II. DOD agreed with our findings and recommendations. It said that the Department of the Army staff will recommend that the Secretary of the Army identify the equipment distribution and documentation disparity problem as a material weakness in his fiscal year 1989 Statement of Assurance. Also, the Army will examine existing and planned internal control checklists to ensure adequate coverage of equipment distribution and documentation.

DOD also commented on two additional Army initiatives that it expects to provide substantially more accurate documentation of units' equipment. First, it said that Total Package Fielding has become the Army's standard equipment distribution method. Under this system, the fielding command will assume additional responsibilities that will relieve units of much of the logistics burden associated with equipment distribution. Second, it said that to help manage the changes in force structure and equipment brought about by modernization, the Army has adopted a Living Table of Organization and Equipment system. Under this system, the Army will periodically modify a unit's MTOE to portray its organization, personnel, and equipment at each point during the modernization process. In effect, the system will provide a bridge between the base MTOE and the fully modernized design.

Objective, Scope, and Methodology

To assess the Army's progress in addressing equipment distribution problems, we gathered and analyzed pertinent documentation such as the Force Modernization Master Plan, Army equipment distribution plans, MTOEs, and Army Regulation 11-2, which contains guidance for implementing the Army's Internal Control Program. We interviewed officials in the Army's Offices of Inspector General, DCSOPS, DCSLOG, and the Assistant Secretary for Financial Management, all located in Washington, D.C. We held discussions with officials in the Force Development Support Agency and Equipment Authorizations Review Agency, Fort Belvoir, Virginia. We also interviewed officials from the U.S. Army Materiel Command, Arlington, Virginia, and Forces Command, Fort McPherson, Georgia, and installation and unit personnel at Fort Benning, Georgia, and Fort Stewart, Georgia.

Our discussions focused on corrective actions taken on previously reported equipment distribution deficiencies, problems that remain, and actions under way to resolve remaining problems. We also discussed documentation and equipment distribution deficiencies related to the Army's Internal Control Program. We focused our review of internal

controls on determining whether the Army had instituted checklists to assess their effectiveness and had followed procedures for identifying and reporting on material weaknesses in internal controls.

We conducted our work in accordance with generally accepted government auditing standards from February through June 1988.

As you know, 31 U.S.C. 720 requires the head of a federal agency to submit a written statement on actions taken on our recommendations to the House Committee on Government Operations and the Senate Committee on Governmental Affairs not later than 60 days after the date of the report. A written statement must also be submitted to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of the report.

We are sending copies of this report to the Chairmen of the above Committees and of the House and Senate Committees on Armed Services; the Secretary of Defense; and the Director, Office of Management and Budget. We will also make copies available to others upon request.

GAO staff members who made major contributions to this report are listed in appendix III.

Sincerely yours,


Richard Davis
Senior Associate Director

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Abbreviations

DCSLOG	Deputy Chief of Staff for Logistics
DCSOPS	Deputy Chief of Staff for Operations and Plans
DOD	Department of Defense
GAO	General Accounting Office
MTOE	modified table of organization and equipment

Examples of Army Tasks and Subtasks That Require Internal Control Checklists

Task/Subtask**Supply Activities**

- Loan and Lease of Army Materiel
- Physical Inventory (Depot Operations)
- Receiving (Depot Operations)
- Packaging and Preservation (Depot Operations)
- Shipping (Depot Operations)
- Inventory Control (Wholesale)
- Stock Control (Wholesale)
- Logistics Management Data (Wholesale)
- Retail Supply Operations, Storage
- Supply Management (Retail)
- Property Book (Retail)
- Prescribed Load List (Retail)
- Ammunition Accountability
- Operation of Storage Facilities
- Explosive Ordnance Disposal Activities
- Hazardous Material Information System
- Army Warranty Program
- Security Assistance
- Army Energy Program
- Coal and Petroleum Products

Maintenance Activities

- Planning and Programming
- Quality Assurance (Depot Maintenance)
- Production Control (Depot Maintenance)
- Maintenance Operations (Organization and Installation)
 - Production Control/Quality Control
 - Inspection/Identification/Classification/Collection
- Shop Supply
- Motor Pool Operations
- Maintenance of Equipment
- Engineering and Technical Services
- Technical Assistance
- Integrated Logistics Support
- Equipment Readiness

Comments From the Department of Defense



PRODUCTION AND
LOGISTICS

ASSISTANT SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301-8000

L/LP

13 DEC 1988

Mr. Frank C. Conahan
Assistant Comptroller General,
National Security and
International Affairs Division
U.S. General Accounting Office
Washington, DC 20548

Dear Mr. Conahan:

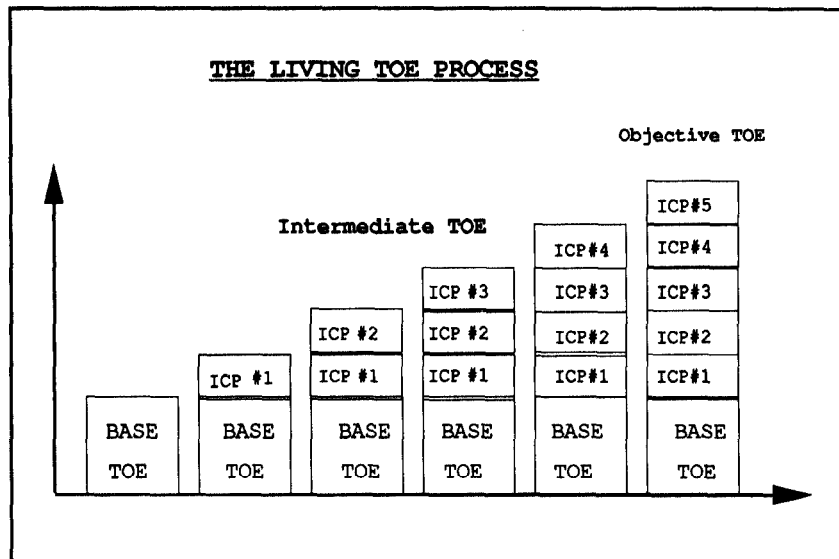
This is the Department of Defense (DoD) response to the General Accounting Office (GAO) draft report entitled: "ARMY EQUIPMENT: Distribution and Documentation Problems Hamper Units", dated October 25, 1988 (GAO Code 393287, OSD Case 7813). The Department agrees with the overall GAO discussion of the equipment distribution and documentation problems that have affected Army units. The DoD, however, wishes to emphasize three important points.

First, the Department of the Army (DA) has developed and tested a materiel fielding system known as Total Package Fielding (TPF), that has become the standard Army fielding method. Under TPF, the fielding command will assume additional responsibilities, which will relieve the gaining units of much of the logistics burden associated with the materiel fielding process.

TPF procedures require that the fielding command consolidate and package specified end items and initial issue support items at the unit level. The fielding command also provides the necessary documentation for all materiel to be posted to gaining unit records. These changes in procedure will ensure compliance with approved fielding plans and provide for more current documentation of equipment holdings.

Second, as GAO correctly states, the turbulence that accompanied the Army force modernization program, initiated in the early 1980s, has contributed to extant equipment distribution and documentation problems. To help manage the changes in force structure and equipment brought about by modernization, the Army has adopted a "Living Table of Organization and Equipment (LTOE)" system

that will accurately portray a unit's transition toward a fully modernized objective design as shown below:



The primary elements of the system are: the base TOE (BTOE), incremental change packages (ICPs), an intermediate TOE (ITOE), and an objective TOE (OTOE). The base TOE is the least modernized form of the TOE and normally includes only the equipment that is currently available. The intermediate TOE portrays the unit's organization, personnel and equipment at any point in the modernization process.

An ITOE is formed by applying any number of ICPs to the BTOE. Subsequent ICPs are applied at specified times to portray organizational, personnel and equipment requirements incrementally, as resources become available. These documents form the previously missing bridge between the BTOE and the OTOE and are the primary means of documenting the force structure during modernization.

Finally, as the GAO has noted, the Department of the Army is establishing a centralized documentation system. Under the present system, many DA staff agencies provide guidance in the preparation of authorization documents to the major commands. The major commands then prepare their documents and pass them to the DA for review. In

Appendix II
Comments From the Department of Defense

essence, the current system uses top-down guidance, bottom-up document construction, and top-down review and approval. The centralized documentation system being implemented will provide for top-down construction of draft documents, bottom-up comment and review, and top-down adjustment and approval. This initiative, when combined with Total Package Fielding and the Living TOE process, is expected to provide substantially more accurate and viable documentation of units.

With respect to the internal control issue, the Army Staff will recommend that the Secretary of the Army identify equipment distribution and documentation deficiencies as a material weakness in his FY 1989 Statement of Assurance.

Further comments on the report findings and recommendations are addressed in the enclosure.

Sincerely,



Jack Katzen

Enclosure

Appendix II
Comments From the Department of Defense

DRAFT REPORT - DATED OCTOBER 25, 1988
(GAO CODE 393287) OSD CASE 7813

"ARMY EQUIPMENT: DISTRIBUTION AND DOCUMENTATION
PROBLEMS HAMPER UNITS"

DEPARTMENT OF DEFENSE COMMENTS

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FINDINGS

● **FINDING A: The Army's System For Distributing Force Modernization Equipment.** According to the GAO, in the early 1980s, the Army embarked on an ambitious force modernization program to improve its military capability by introducing a new organizational force structure, new equipment, and a new fighting doctrine. The GAO observed that the Army expected to buy and distribute over 400 different items of new equipment to the major commands and units at a cost of about \$180 billion to procure, field, and support this equipment. The GAO found that, while the distribution process has improved, equipment distributed to Army units did not always agree with unit authorization documents and units could not always requisition required repair parts and related support items. The GAO further found that the Army has initiated actions to improve the equipment distribution and documentation process. The GAO concluded, however, that even though the Army force modernization program has been ongoing for several years, there is a persistent problem regarding equipment distributed to Army units not agreeing with unit equipment authorization documents. (pp. 2-4/GAO Draft Report)

DoD Response: Concur. The DoD agrees that isolated disconnects exist between equipment on-hand and equipment authorizations. Adequate procedures and regulatory guidance currently exist, however, to control equipment distribution in the aggregate. The DoD does not anticipate a requirement for additional guidance.

● **FINDING B: Army Distribution And Documentation Problems.** The GAO reported that, in the early 1980's, the Army initiated an intensive management effort at the major command and unit levels to ensure that units received and retained the right equipment in the right quantities. The GAO noted that, although there has been intensive management by Army officials at major command and unit levels, the distribution and documentation problems continue to exist. According to the GAO, the Army advised that the current modified table of organization and equipment (MTOE) development system, which requires major commands to interpret guidance provided by many different sources, has caused some of the disparity between unit authorizing documents and equipment distribution. The GAO recognized that, in 1987, the Army initiated an effort to centralize MTOE development at one organizational level. The GAO reported that the Army plans to gradually bring major Army organizations under centralized documentation, with 1992 projected as the completion date for the project. Despite the efforts to overcome the identified problems, the GAO concluded that the disparity between authorization documentation and receipt and possession of equipment continues to hamper Army units. (pp. 2-6/GAO Draft Report)

Enclosure

Now on pp. 1-4.

Now on pp. 1-4.

DoD Response: Concur. While the DoD concurs with the thrust of this finding, it is the Department's position that full implementation of the centralized documentation process, projected for FY 1992, will eliminate any remaining problems.

● FINDING C: Equipment Distribution and Documentation Deficiency Was Not Reported As A Material Weakness. The GAO reported that, according to Army Regulation 11-2, the Army Internal Control Program requires the Secretary of the Army to provide an annual statement to the Secretary of Defense on whether the Army systems of internal controls comply with the Federal Managers' Financial Integrity Act of 1982. The GAO explained that this statement must include material internal control weaknesses discovered in the current period, together with planned corrective actions and status reports on previously reported unresolved material weaknesses. The GAO observed that a 1986 Army Inspector General report disclosed numerous equipment distribution and related documentation problems and noted that Army field personnel stressed that equipment distribution and related documentation problems were of concern. The GAO found, however, that these weaknesses were not disclosed in FY 1987. The GAO concluded that the Army should have reported the deficiencies as material weaknesses to ensure the awareness and personal attention of senior Army leadership in addressing the problem. (pp. 6-8/GAO Draft Report)

Now on pp. 4-6.

DoD Response: Concur. The Department of the Army staff is planning to recommend that the Secretary of the Army identify this area as a material weakness in his 1989 Statement of Assurance. The DoD notes, however, that the Department of the Army undertook a major "asset visibility survey" as a result of the 1986 Army Inspector General Report referred to by GAO. This survey addressed more than 50 percent of the deficiencies noted in the 1986 Report.

● FINDING D: Internal Control Checklists May Not Adequately Cover Equipment Documentation and Distribution. According to the GAO, Army managers are required to develop checklists for assessing the adequacy of internal controls. Periodically, line managers from the installation level through major command levels are required to use the checklists to verify that controls are in place and operative. While equipment distribution and documentation tasks are not separately identified in the Army's internal control program, Army representatives stated that checklists covering certain aspects of equipment distribution and documentation have been developed. The GAO learned, however, that it is uncertain whether the checklists had been reevaluated. The GAO concluded that the Army approach to the development of internal control checklists for equipment and documentation has been piecemeal and checklists do not currently exist covering all key aspects of the process. The GAO further concluded that there is no evidence the Army reviewed internal checklists based on the 1986 Army Inspector General findings to ensure that internal checklists are in place and operating effectively. (pp. 8-10/GAO Draft Report)

Now on pp. 5-6.

DoD Response: Concur. The Department of the Army has reviewed internal controls to insure that adequate checklists are available. Consequently, several Army Regulations have been revised to include checklists. The DoD anticipates that all appropriate checklists will be updated by the end of FY 1989.

RECOMMENDATIONS

● RECOMMENDATION 1: The GAO recommended that the Secretary of the Army include the equipment distribution and documentation disparity problem in the next Army Annual Statement of Assurance. (p. 11/GAO Draft Report)

DoD Response: Concur. The Department of the Army staff will recommend that the Secretary of the Army identify the equipment distribution and documentation disparity problem as a material weakness in his 1989 Statement of Assurance.

● RECOMMENDATION 2: The GAO recommended that the Secretary of the Army direct the Deputy Chiefs of Staff for Operations and Plans and for Logistics to examine existing and planned internal control checklists to ensure that adequate coverage of equipment distribution and documentation is provided. (p. 11/GAO Draft Report)

DoD Response: Concur. The Department of the Army will examine existing and planned internal control checklists to ensure that adequate coverage of equipment distribution and documentation is provided. It is anticipated that all appropriate checklists will be updated by the end of FY 1989.

Now on p. 7.

Now on pp. 6-7.

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