Audit Report

MANAGEMENT AND USE OF DIRECTOR, OPERATIONAL TEST AND EVALUATION FUNDS

Report No. D-2000-150
June 15, 2000

Office of the Inspector General
Department of Defense

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Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOT&amp;E</td>
<td>Director, Operational Test and Evaluation</td>
</tr>
<tr>
<td>CTEIP</td>
<td>Central Test and Evaluation Investment Program</td>
</tr>
<tr>
<td>JTCC/AS</td>
<td>Joint Technical Coordinating Group on Aircraft Survivability</td>
</tr>
<tr>
<td>JTCC/ME</td>
<td>Joint Technical Coordinating Group on Munitions Effectiveness</td>
</tr>
<tr>
<td>MIPR</td>
<td>Military Interdepartmental Purchase Request</td>
</tr>
<tr>
<td>WHS</td>
<td>Washington Headquarters Service</td>
</tr>
</tbody>
</table>
June 15, 2000

MEMORANDUM FOR DIRECTOR, OPERATIONAL TEST AND EVALUATION


We are providing this report for information and use. The audit was performed in response to your request. We considered management comments on a draft of this report when preparing the final report.

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Mr. Raymond A. Spencer at (703) 604-9071 (DSN 664-9071) (rspencer@dodig.osd.mil), Mr. Michael E. Simpson at (703) 604-8972 (DSN 664-8972) (msimpson@dodig.osd.mil), or Mr. Rudolf Noordhuizen at (703) 604-8959 (DSN 664-8959) (rnoordhuizen@dodig.osd.mil). See Appendix C for the report distribution. Audit team members are listed inside the back cover.

David K. Steensma
Deputy Assistant Inspector General
for Auditing
Management and Use of Director, Operational Test and Evaluation Funds

Executive Summary

Introduction. In June 1999, the Secretary of Defense approved a reorganization of test and evaluation functions within DoD. The reorganization disestablished the functions of the Director, Test, Systems Engineering, and Evaluation, within the Office of Under Secretary of Defense for Acquisition, Technology, and Logistics and transferred a wide range of test and evaluation functions and resources, including the oversight of the test ranges and facilities, test investment, and sponsorship of many test related programs to the Office of the Director, Operational Test and Evaluation. The merger increased the Director, Operational Test and Evaluation, budget from $34.2 million to $217.9 million. The Director, Operational Test and Evaluation, requested an audit to examine the use of the funds as well as the processes used to manage these funds. This report addresses the request of the Director, Operational Test and Evaluation.

Objectives. Our overall audit objective was to evaluate the process used to distribute the Director, Operational Test and Evaluation funds, and to evaluate whether the funds were used for the appropriate purpose.

Results. We reviewed the accounting for $141.1 million or 64.8 percent of the Director, Operational Test and Evaluation, funds distributed to various fund recipients. Fund recipients used existing accounting guidelines and regulations to properly distribute and account for the funds. As a result, the Director, Operational Test and Evaluation, has reasonable assurance that procedures used to account for funds were in accordance with administrative control policies and the funds were distributed to the intended program.

Management Comments. We provided a draft of this report on May 17, 2000. Although not required to comment, the Deputy Director, Resources and Ranges, Office of the Director, Operational Test and Evaluation, suggested a minor change, which was incorporated in this final report. The complete text of the management comments is in the Management Comment section.
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Background

In 1983, Congress created the Office of Director, Operational Test and Evaluation (DOT&E), to provide independent assessments of operational test and evaluation activities within DoD. The DOT&E ensures that operational tests and evaluations of major DoD acquisition programs are adequate to confirm the operational combat standards of defense systems. Additionally, Congress and the Secretary of Defense rely on the DOT&E when making budgetary and financial decisions for major acquisition programs.

In June 1999, the Secretary of Defense approved a reorganization of test and evaluation functions within DoD. The reorganization disestablished the functions of the Director, Test, Systems Engineering, and Evaluation, within the Office of Under Secretary of Defense for Acquisition, Technology, and Logistics and transferred a wide range of test and evaluation functions and resources, including the oversight of the test ranges and facilities, test investment, and sponsorship of many test related programs to the Office of the DOT&E. The reorganization placed the following test and evaluation functions under the cognizance of DOT&E:

- **Central Test and Evaluation Investment Program (CTEIP).** Through congressional direction, CTEIP strengthens the ability of the Office of the Secretary of Defense to manage test and evaluation initiatives. The program applies a corporate approach to what would otherwise be Service-specific test and evaluation initiatives. CTEIP also works to allocate funds more efficiently among the Services and thereby allows DoD to achieve a higher degree of interoperability and interconnectivity between test centers, ranges, and areas of test and evaluation expertise.

- **Joint Technical Coordinating Group on Munitions Effectiveness (JTCG/ME).** The JTCG/ME mission is to develop and publish weapons effectiveness estimates for all nonnuclear weapons.

- **Joint Technical Coordinating Group on Aircraft Survivability (JTCG/AS).** The JTCG/AS mission is to ensure joint, coordinated development of survivability technology and methodology and to design tools necessary to provide the warfighter with survivable, combat-effective aeronautical systems.

- **Threat Systems Office.** The Threat Systems Office supports DOT&E for all DoD activities related to planning, programming, budgeting, management, acquisition, development, and validation of threat system representations used in test and evaluation and training.

- **Precision Guided Weapon Countermeasure Test Directorate.** The Precision Guided Weapon Countermeasure Test Directorate conducts developmental and operational tests on precision-guided, electro-optical, and millimeter wave-guided weapon systems. Its mission is to direct, coordinate, support, and conduct test and evaluation activities for all precision-guided weapon systems and related components.
• **Appropriation-Wide Support Through Washington Headquarters Service.** A portion of the Defense Development Test and Evaluation (Appropriation 0450) funds was used to finance appropriation-wide support. The funds were used to support administrative contracts, travel costs, and minor test and evaluation projects.

In addition, DOT&E maintained responsibilities over the two program elements funded through Defense Operational Test and Evaluation (Appropriation 0460). Those programs are:

• **Operational Test and Evaluation.** Operational Test and Evaluation supports DOT&E efforts to manage policies and procedures for all aspects of operational test and evaluation within DoD, with a particular focus on testing that supports major weapon system production decisions.

• **Live Fire Test and Evaluation.** The primary objective of Live Fire Test and Evaluation is to provide realistic survivability and lethality testing on platforms and weapons to assure that major systems perform as expected and that combat forces are protected.

Table 1, below, shows the program elements with funding under the authority of DOT&E for FY 1999.

**Table 1. Program Elements with Funding Under the Authority of DOT&E (in millions)**

<table>
<thead>
<tr>
<th>Appropriation Number and Program Element Names</th>
<th>Appropriation Amount</th>
<th>Managed by DOT&amp;E</th>
</tr>
</thead>
<tbody>
<tr>
<td>0450 - CTEIP</td>
<td>$131.7</td>
<td>$131.7</td>
</tr>
<tr>
<td>0450 - Foreign Comparative Testing</td>
<td>32.7</td>
<td>0.0</td>
</tr>
<tr>
<td>0450 - Development Test and Evaluation</td>
<td>94.3</td>
<td>52.0</td>
</tr>
<tr>
<td>0460 - Operational Test and Evaluation</td>
<td>15.3</td>
<td>15.3</td>
</tr>
<tr>
<td>0460 - Live Fire Test and Evaluation</td>
<td>18.9</td>
<td>18.9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$292.9</strong></td>
<td><strong>$217.9</strong></td>
</tr>
</tbody>
</table>

**Objectives**

The overall audit objective was to evaluate the process used to distribute the DOT&E funds, and to evaluate whether the funds were used for the appropriate purpose.
Management and Use of Director, Operational Test and Evaluation Funds

We reviewed the accounting for $141.1 million or 64.8 percent of the DOT&E funds distributed to various fund recipients. Fund recipients used existing accounting guidelines and regulations to properly distribute and account for the funds. As a result, the DOT&E has reasonable assurance that procedures used to account for funds were in accordance with administrative control policies and the funds were distributed to the intended program.

Distribution of DOT&E Funds

We reviewed the accounting for about $141.1 million (64.8 percent) of the DOT&E FY 1999 funds distributed to various fund recipients. We reviewed the methods for transferring the funds from the appropriation level (0450 and 0460) to the research and development projects at the test ranges. Each appropriation had its own business-financial manager who was responsible for managing the funds, and both managers used their own method for distributing and monitoring the funds. The method used for Appropriation 0450 included three levels, and the method used for Appropriation 0460 used only two. The chart below shows the flow of funds from the DOT&E appropriation level to the research and development projects at the ranges and test facilities.

**Appropriation 0450, Appropriation Level.** The DoD Comptroller sent allotments to the business-financial manager who was responsible for distributing the funds to the program elements within Appropriation 0450. Suballotments were sent to various test and evaluation organizations. The program managers and the mid-level budget analysts had the functional responsibility for distributing the funds to the projects and monitoring financial performance. The business-financial manager monitored the performance of the organizations through monthly reports prepared by the Defense Finance and Accounting Service, which listed the obligation and disbursement amounts of the organizations receiving suballotments. The business-financial manager relied on the financial management regulations and guidance letters from management for distributing Appropriation 0450 funds.
Appropriation 0450, Organization Level. We reviewed the accounting procedures used by seven of the nine organizations that received DOT&E funds. The organizations primarily used the funds to support research and development projects at the military installations. The program managers determined which projects received the funds. The organizations normally used an accounting system used by a specific military service, but because the Organization Level funded projects in all three Services, the methods used to distribute the funds varied. The mid-level budget analysts at each organization used a military interdepartmental purchase request (MIPR) to issue funds to the projects at installations in a different Service. When requesting funds from installations within the same Service, organizations used an equivalent intra-Service funding document.

The organizations monitored the obligation and expense rates reported in the accounting systems regardless of the method used to distribute the funds. The organizations also relied on monthly reports prepared by personnel at the project level because the official accounting records had time lags of up to 3 months. The reports adjusted the values listed in accounting records by adding unrecorded obligations and expenses. Additionally, most of the organizations conducted intense reviews with the project managers on a biannual basis. At these meetings, the organizations reviewed the technical and fiscal accomplishments of the projects.

The business-financial managers sent funds to Washington Headquarters Service (WHS) to provide appropriation-wide support for the organizations and projects. The funds were deposited in accounts controlled by the business-financial managers. The funds were primarily used for administrative contracts, technical support, and travel expenses. The program managers in Appropriation 0450 determined how their funds were used, and the business-financial manager retained fiscal responsibility.

Appropriation 0450, Project Level. The projects conducted research and development testing at military installations throughout the country. We reviewed the accounting procedures used by projects at eight military installations. The accounting procedures were largely dictated by the policies of the particular military installation regardless of which organization provided the funds. After receiving the funding documents from the organizations, the projects assigned a job order number to the funds so that the budget analysts could match the work performed to the funding document and use the installations’ internal accounting systems to monitor the funds.

Many installations had accounting databases that categorized how the projects obligated and expensed their funds. The project managers and their budget analysts used these databases and other accounting records to prepare monthly reports for the sponsoring organizations. The reports highlighted the technical accomplishments of the project and stated how their funds were obligated and expensed. The organizations made management decisions based on these reports and an annual review.

Appropriation 0460, Appropriation Level. Appropriation 0460 consisted of two program elements. The DoD Comptroller authorized the funds to the WHS, Budget and Finance Office, before the funds were distributed to DOT&E. Unlike Appropriation 0450, all 0460 funds were deposited with WHS and used WHS
accounting services. The business-financial manager distributed funded projects using MIPRs and also assigned some funds directly to contracts. The business-financial manager used WHS monthly reports to monitor the funds. The business-financial manager did not have written standard operating procedures for distributing appropriation 0460 funds. For accounting support, there was reliance on WHS.

Appropriation 0460, Project Level. We did not review the accounting procedures used to manage Appropriation 0460 funds at the project level.

Use of Funds

We used two different approaches to review the funds of both appropriations. For Appropriation 0450, we focused on how the projects used the funds, and for Appropriation 0460 we focused on how the funds were distributed at the appropriation level. Funds were used for test and evaluation projects at various test ranges while some funds were retained at the appropriation level to support contracts, travel, and other items needed to support the appropriation.

Defense Development Test and Evaluation (Appropriation 0450). Appropriation 0450 funds were distributed from the appropriation level through the organization level to the project level. We used different steps to review each level. At the appropriation level, we determined how the funds were distributed to the organizations. At the organization level, we determined how the funds were distributed for various projects. At the project level, we analyzed financial reports, contractual information, project objectives, and other documents to determine whether the funds were used to achieve authorized objectives.

The appropriation's funds were primarily used for contracts and Government labor for the Defense Development Test and Evaluation programs. Table 2 shows the dollar amount of Appropriation 0450 funds that each DOT&E organization received and the dollar amount reviewed.

<table>
<thead>
<tr>
<th>Organization</th>
<th>Suballotment Amount</th>
<th>Amount Reviewed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Army CTEIP</td>
<td>$49.3</td>
<td>$27.5</td>
</tr>
<tr>
<td>Navy CTEIP</td>
<td>38.5</td>
<td>25.7</td>
</tr>
<tr>
<td>Air Force CTEIP</td>
<td>38.1</td>
<td>26.1</td>
</tr>
<tr>
<td>JTCG/ME</td>
<td>7.7</td>
<td>3.1</td>
</tr>
<tr>
<td>JTCG/AS</td>
<td>7.5</td>
<td>2.2</td>
</tr>
<tr>
<td>Threat Systems Office</td>
<td>10.6</td>
<td>0.5</td>
</tr>
<tr>
<td>Precision Guided Weapons Countermeasures</td>
<td>11.1</td>
<td>11.1</td>
</tr>
<tr>
<td>Ballistic Missile Defense Organization</td>
<td>0.5</td>
<td>0.0</td>
</tr>
<tr>
<td>Washington Headquarters Service</td>
<td>20.3</td>
<td>12.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$183.6</strong></td>
<td><strong>$108.9</strong></td>
</tr>
</tbody>
</table>
The organizations distributed funds to test ranges throughout the country. We reviewed the use of funds at the following locations: Aberdeen Proving Ground, Maryland; Patuxent River Naval Air Station, Maryland; China Lake Naval Air Warfare Center, California; Edwards Air Force Base, California; Orlando, Florida; Eglin Air Force Base, Florida; Redstone Arsenal, Alabama; White Sands Missile Range, New Mexico; Holloman Air Force Base, New Mexico; Kirtland Air Force Base, New Mexico; and the Washington, D.C., area.

**Defense Operational Test and Evaluation ( Appropriation 0460).** The funds issued under Appropriation 0460 were distributed from the appropriation level to the project level. We conducted a partial review of Appropriation 0460 funds, which primarily consisted of analyzing documentation that supported how the business-financial manager distributed the funds. We did not review how the projects at the various test ranges used the funds.

Unlike Appropriation 0450, approximately half of 0460 funds were used to support activities in the Washington, D.C., area. The Institute for Defense Analysis received $13.5 million of the Operational Test and Evaluation funds and $4.4 million of the Live Fire Test and Evaluation funds. The Institute for Defense Analysis provides technical and analytical support that assisted the DOT&E efforts to analyze and evaluate weapons systems during the various phases of operational testing, to ensure the combat effectiveness of the weapons and identify areas for improvement.

Of the $34.2 million available in FY 1999 for the Operational Test and Evaluation and the Live Fire Test and Evaluation program elements, we reviewed documentation supporting how the business-financial manager distributed $32.2 million. Table 3 shows the DOT&E FY 1999 funding authority for Appropriation 0460 and the dollar amount reviewed.

<table>
<thead>
<tr>
<th>Program Element</th>
<th>Appropriation Amount</th>
<th>Amount Reviewed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational Test and Evaluation</td>
<td>$15.3</td>
<td>$14.9</td>
</tr>
<tr>
<td>Live Fire Test and Evaluation</td>
<td>18.9</td>
<td>17.3</td>
</tr>
<tr>
<td>Total</td>
<td>$34.2</td>
<td>$32.2</td>
</tr>
</tbody>
</table>

**Conclusion**

Although the business-financial managers used different methods to distribute funds, both appropriations had sufficient methods for monitoring funds. Appropriation 0450 organizations used monthly reports and the official accounting records to monitor funds. The business-financial manager for Appropriation 0460 monitored the funds by using the services provided by the WHS. FY 1999 funding for Director, Operational Test and Evaluation, programs were primarily used to purchase government civilian

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labor and travel and to contract for services and materiel. Both Appropriations 0450 and 0460, funds were properly used to achieve the respective program objectives.

Management Comments

The Deputy Director, Resources and Ranges, Office of the Director, Operational Test and Evaluation, suggested a minor change, which was incorporated in this final report.
Appendix A. Audit Process

Scope and Methodology

Work Performed. We reviewed the use of FY1999 Appropriations 0450 and 0460 funds that were provided to the Director, Operational Test and Evaluation, as a result of the June 7, 1999, merger. We reviewed the propriety of the program elements for CTEIP, the Development Test and Evaluation program, the Operational Test and Evaluation program, and the Live Fire Test and Evaluation that were program funded by the Director, Operational Test and Evaluation. In addition, we reviewed the process by which the funds were distributed from the Office of the Director for Operational Test and Evaluation to the final user of the funds. We did not track the billing process and the payment from the Defense Finance and Accounting Service.

Use of Computer-Processed Data. We did not rely on computer-processed data to develop our audit conclusions.

Audit Type, Dates, and Standards. We performed this economy and efficiency audit from January through May 2000, in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD.

Contacts During the Audit. We visited or contacted individuals and organizations within the DOD. Further details are available on request.

DoD-wide Corporate Level Government Performance and Results Act (GPRA) Coverage. In response to the GPRA, the Secretary of Defense annually establishes DoD-wide corporate level performance goals, subordinate performance goals, and performance measures. This report pertains to achievement of the following goal, subordinate goal, and performance measure.

- FY 2001 DoD Corporate-Level Goal 2: Prepare now for an uncertain future by pursuing a focused modernization effort that maintains that U.S. qualitative superiority in key warfighting capabilities. Transform the force by exploiting the Revolution in Military Affairs, and reengineer the Department to achieve a 21st century infrastructure. (01-DOD-2).

- FY 2001 Subordinate Performance Goal 2.4: Meet combat forces’ needs smarter and faster, with products and services that work better and cost less, by improving the efficiency of DoD acquisition processes. (01-DoD-2.4).

- FY2001 Performance Measure 2.4.3: Successful Completion of System Operational Test and Evaluation (OT&E) Events. (01-DoD-2.4.3).

General Accounting Office High-Risk Area. The General Accounting Office has identified several high-risk areas in the DoD. This report provides coverage of the Defense Financial Management high-risk area.
Prior Coverage

During the last 5 years, there have been many reports regarding specific programs of the Office of the Director of Operational Test and Evaluation; however, few reports dealt with the process of operational testing and evaluation. The Inspector General, DoD, has conducted reviews relevant to the subject matter of this report. Inspector General, DoD, reports can be accessed over the Internet at http://www.dodig.osd.mil. The following reports are of particular relevance to the subject matter of this report.


Appendix B. Funds Oversight

The Office of the DOT&E could obtain current funding information from the Service end-user organizations with established computer information systems and that have posted the data on their website. These computer information systems provide up-to-date data on how funds are used and whether they are effectively obligated and expended. For example, the Army White Sand Missile Range uses the “Customer Cost and Performance Reporting System,” that was developed to provide an immediate, electronic access to all financial information, including allocations, expenses, programmatic funding documents, and billings. The system contains detailed estimates and electronic invoices and billings of test-related resources. The system also provides management with information for planning labor resources, financial data support for the entire program life cycle, and consolidated access to all financial information. The other Services and other Army organizations have similar systems capable of providing up-to-date information through the use of office computers and the Internet.
Appendix C. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)
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  Deputy Comptroller (Program/Budget)
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Director, Defense Logistics Studies Information Exchange

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Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Governmental Affairs
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Government Reform
House Subcommittee on Government Management, Information, and Technology, Committee on Government Reform
House Subcommittee on National Security, Veterans Affairs, and International Relations, Committee on Government Reform

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Office of The Secretary of Defense
Comments

MEMORANDUM FOR THE INSPECTOR GENERAL, DEPARTMENT OF
DEFENSE
ATTN: DIRECTOR, ACQUISITION MANAGEMENT

SUBJECT: Audit Report on Management and Use of Director, Operational Test
and Evaluation Funds (Project No. D2000-AH-0100.00)

We have reviewed subject Draft Audit Report and have the following comment.

Reference: Page 4, section "Appropriation 0460, Appropriation
Level". The last sentence beginning on page 4 and continuing onto page 5 reads:

"The business-financial manager did not have standard operating
procedures for distributing appropriation 0460 funds but relied on WHS to provide accounting support.

Comment: Add the word "written" before the term "standard operating
procedure" so the sentence will read:

"The business financial manager did not have written standard
operating procedures for distributing appropriation 0460 funds.
For accounting support, there was reliance on WHS."

Rationale: The business-financial manager for 0460 funds, after 10 years in
the position, very much had standard operating procedures by
which he carried out the financial management function. All funds
were either distributed by MIPR sent out by WHS Accounting or
placed directly on contract. These were fixed standard operating
procedures although they had not been reduced to writing.
This change would also split the single sentence, essentially
containing two separate points, into two sentences.

We appreciate this opportunity to comment on the Draft Report.

[Signature]
John F. Gehrig
Deputy Director
Resources and Ranges

OFFICE OF THE SECRETARY OF DEFENSE
1700 DEFENSE PENTAGON
WASHINGTON, DC 20301-1700

6 June 2000

Page 5
Revised

Final Report
Reference
Audit Team Members

The Acquisition Management Directorate, Office of the Assistant Inspector General for Auditing, DoD, prepared this report.

Thomas F. Gimble
Frederick J. Lane
Raymond A. Spencer
David F. Vincent
Michael E. Simpson
Barbara A. Sauls
Rudolf Noordhuizen
Monica S. Rice
Timothy M. Nelson
Alquinton Wiggins
David Williams
Jenshel Marshall
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400 Army Navy Drive (Room 801)
Arlington, VA 22202-2884

D. Currently Applicable Classification Level: Unclassified

E. Distribution Statement A: Approved for Public Release

F. The foregoing information was compiled and provided by:
DTIC-OCA, Initials: ___VM___ Preparation Date 06/23/99

The foregoing information should exactly correspond to the Title, Report Number, and the Date on the accompanying report document. If there are mismatches, or other questions, contact the above OCA Representative for resolution.