Contract Oversight for Redistribution Property Assistance Team Operations in Afghanistan Needs Improvement
1. REPORT DATE
18 MAY 2015

2. REPORT TYPE

3. DATES COVERED
00-00-2015 to 00-00-2015

4. TITLE AND SUBTITLE
Contract Oversight for Redistribution Property Assistance Team Operations in Afghanistan Needs Improvement

5a. CONTRACT NUMBER

5b. GRANT NUMBER

5c. PROGRAM ELEMENT NUMBER

5d. PROJECT NUMBER

5e. TASK NUMBER

5f. WORK UNIT NUMBER

6. AUTHOR(S)

7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES)
U.S. Department of Defense Inspector General, 4800 Mark Center Drive, Alexandria, VA, 22350-1500

8. PERFORMING ORGANIZATION REPORT NUMBER

9. SPONSORING/MONITORING AGENCY NAME(S) AND ADDRESS(ES)

10. SPONSOR/MONITOR’S ACRONYM(S)

11. SPONSOR/MONITOR’S REPORT NUMBER(S)

12. DISTRIBUTION/AVAILABILITY STATEMENT
Approved for public release; distribution unlimited

13. SUPPLEMENTARY NOTES

14. ABSTRACT

15. SUBJECT TERMS

16. SECURITY CLASSIFICATION OF:
   a. REPORT
      unclassified
   b. ABSTRACT
      unclassified
   c. THIS PAGE
      unclassified

17. LIMITATION OF ABSTRACT
   Same as Report (SAR)

18. NUMBER OF PAGES
   34

19a. NAME OF RESPONSIBLE PERSON

Standard Form 298 (Rev. 8-98)
Prepared by ANSI Z39-18
Mission
Our mission is to provide independent, relevant, and timely oversight of the Department of Defense that supports the warfighter; promotes accountability, integrity, and efficiency; advises the Secretary of Defense and Congress; and informs the public.

Vision
Our vision is to be a model oversight organization in the Federal Government by leading change, speaking truth, and promoting excellence—a diverse organization, working together as one professional team, recognized as leaders in our field.
Results in Brief

Contract Oversight for Redistribution Property Assistance Team Operations in Afghanistan
Needs Improvement

May 18, 2015

Objective

Our objective was to determine whether DoD was providing effective contract oversight at the Redistribution Property Assistance Team (RPAT) sites in Afghanistan. This audit is one in a series of audits on RPATs in Afghanistan.

Finding

Defense Contract Management Agency (DCMA) and 401st Army Field Support Brigade (AFSB) officials did not provide effective contract oversight at the RPAT yards in Afghanistan. Specifically, DCMA and 401st AFSB officials who performed oversight of the wholesale RPAT contract did not agree on whether the contractor, AC First, performed contract services in accordance with performance work statement (PWS) requirements. The services included tasks to maintain property accountability and asset visibility, notify DoD of property losses, and conduct causative research on known property losses. This occurred because the Army Sustainment Command modified an existing PWS to include retrograde activities but did not clearly define roles and responsibilities, which resulted in conflicting interpretations of the contractor’s requirements.

In addition, 401st AFSB personnel did not follow applicable Army regulations to initiate property loss investigations. For example, in February 2014, AC First could not account for more than 400 pieces of nonrolling stock equipment including three drone systems, while 401st AFSB personnel did not report the property loss for almost 11 months.

Finding (cont’d)

This occurred because 401st AFSB officials used their resources to search for missing equipment rather than identify and initiate a timely property loss investigation.

As a result of these contract oversight challenges, throughout 2014 DoD could not account for at least $26.5 million in property at the RPATs in Afghanistan, including sensitive items. Furthermore, DCMA and 401st AFSB officials could not provide assurance that the property would be recovered or that the losses would not continue until the property losses are identified, notified, and investigated timely.

Management Actions Taken

During the audit, we observed and suggested many methods to improve contract oversight at the RPAT yards in Afghanistan and report property losses in a timely manner. The officials from 401st AFSB, Army Sustainment Command and Army Contracting Command–Rock Island initiated steps to improve the PWS for the next contract. Specifically, the 401st AFSB concluded that:

- the new PWS will require 100-percent accountability of sensitive items, 24 hour notification of the loss of sensitive items, and causative research to determine the reason for the loss; and
- for nonsensitive items, the contractor will be required to notify the 401st AFSB and research the cause of the loss, regardless of whether the critical metric was met.

Further, 401st AFSB updated its standard operating procedures and the Commander held a town hall meeting to emphasize the need to initiate property loss investigations within the timeframes required by Army Regulation 735-5. The Commander, 401st Army Field Support Brigade, improved the new PWS and emphasized the need to report property losses in a timely manner. The Commander addressed the concerns we identified; therefore, we did not make any recommendations.
# Recommendations Table

<table>
<thead>
<tr>
<th>Management</th>
<th>Recommendations Requiring Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commander, 401st Army Field Support Brigade</td>
<td>None</td>
</tr>
</tbody>
</table>
MEMORANDUM FOR COMMANDER, U.S. CENTRAL COMMAND
U.S. FORCES–AFGHANISTAN


We are providing this report for your information and use. This report relates to the overseas contingency operation, Operation Freedom’s Sentinel, and was completed in accordance with the DoD IG oversight responsibilities, as described in Section 8L of the Inspector General Act of 1978, as amended. We conducted this audit in accordance with generally accepted government auditing standards.

The Defense Contract Management Agency and 401st Army Field Support Brigade did not provide effective contract oversight at the Redistribution Property Assistance Team yards in Afghanistan. Specifically, the officials from the Defense Contract Management Agency and 401st Army Field Support Brigade who performed oversight of the wholesale Redistribution Property Assistance Team contract did not agree on whether the contractor, AC First, performed contract services in accordance with performance work statement requirements. In addition, 401st Army Field Support Brigade personnel did not follow applicable Army regulations to initiate property loss investigations.

During the audit, we notified officials from the Defense Contract Management Agency and 401st Army Field Support Brigade of our findings. Both commands took prompt action to resolve each concern we identified; therefore, we will not make any recommendations in this report.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-9187 (DSN 664-9187).

Michael J. Roark
Assistant Inspector General
Contract Management and Payments
Contents

Introduction ............................................................................................................. 1
Objective .................................................................................................................. 1
Background ............................................................................................................. 1
Review of Internal Controls ................................................................................... 6

Finding. DoD Did Not Provide Effective Contract Oversight for Redistribution Property Assistance Team Operations in Afghanistan ................................................................. 7
Contract Oversight Was Not Effective Because the PWS Was Not Clear .................. 7
Three Unmanned Aircraft Systems Were Missing for 8 Months ............................ 13
401st AFSB Did Not Process Property Loss Investigations in a Timely Manner .......... 15
DoD Lost Visibility of Property at the RPATs ......................................................... 17

Appendixes
Appendix A. Scope and Methodology .................................................................... 20
Appendix B. Sensitive Items Reported as Lost on a Financial Liability Investigation of Property Loss ............................................................................................................ 23

Acronyms and Abbreviations .................................................................................. 25
Introduction

Objective

Our objective was to determine whether DoD was providing effective contract oversight at the Redistribution Property Assistance Team (RPAT) sites in Afghanistan. This audit is one in a series of audits on RPATs in Afghanistan. See the Appendix A for the scope and methodology and prior audit coverage related to the objective.

Background

The intent of RPAT is to eliminate all excess Army property in theater, redistribute equipment to fill storages, and retrograde excess equipment to the United States. RPATs also improve property accountability during transit of retrograde equipment they receive.

RPATs in Afghanistan

To prepare for redeployment, RPATs in Afghanistan relieve redeploying Army units of their Theater Provided Equipment (TPE) and clear TPE from the units’ property books. After the units are relieved of accountability, the RPATs either process TPE for retrograde or hold the equipment at the RPAT yards for incoming personnel. RPAT yards contain a variety of military equipment, including vehicles and weapons.

RPAT Operations in Afghanistan

According to 401st Army Field Support Brigade (AFSB), at the Bagram Airfield (BAF) and Kandahar Airfield (KAF) RPAT yards, equipment held for a deploying unit stays in retail, while equipment staged for retrograde moves from retail to wholesale. Army Contracting Command–Rock Island (ACC-RI) awarded two cost-plus-fixed-fee contracts to support the retail and wholesale RPAT operations in Afghanistan. Table 1 provides additional details on the two RPAT contracts.

---

1 Retrograde is the process to move equipment and materiel from one theater of operations to a repair facility for reuse or to another theater of operations.

2 Theater Provided Equipment are items designated by the Army to remain in the Area of Responsibility for the duration of the mission.

3 Equipment temporarily designated as retail includes items, such as vehicles, that stay in theater and are transferred from outgoing units to incoming units.
Table 1. Contracts Awarded by ACC-RI to Support RPAT Operations

<table>
<thead>
<tr>
<th>Contract Number</th>
<th>RPAT Function</th>
<th>Contract Name</th>
<th>Period of Performance</th>
<th>Value (in Millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>W52P1J-12-C-0077</td>
<td>Retail</td>
<td>Integrated Logistics Support and Services 2</td>
<td>9/28/2012 through 9/27/2015</td>
<td>$176.7</td>
</tr>
<tr>
<td>W911SE-07-D-0004</td>
<td>Wholesale</td>
<td>Field and Installation Readiness Support Team</td>
<td>1/28/2010 through 7/27/2015</td>
<td>$1,445.1</td>
</tr>
</tbody>
</table>

**Retail Contract**

On September 12, 2012, ACC-RI awarded Sentel Corporation the Integrated Logistical Support Services 2 contract W52P1J-12-C-0077 to assist the 401st AFSB with property accountability, resource management, and security of retail equipment at the RPAT yard.

**Wholesale Contract**

On January 28, 2010, ACC-RI used contract W911SE-07-D-0004 to award AC First a cost-plus-fixed-fee task order. Contract Task Order BA01 (the wholesale contract) consisted of a base and four 1-year options to provide property accountability and visibility and management of wholesale equipment at the RPAT yard.

Contract task order BA01 expired on January 27, 2015; however, on January 16, 2015, ACC-RI issued a 6-month contract modification to extend the period of performance to July 27, 2015. ACC-RI then planned to award a bridge contract to allow time to properly award a new contract. According to ACC-RI and Army Sustainment Command (ASC) officials, a new performance work statement (PWS) will be developed for the next contract.

**RPAT Operation Roles and Responsibilities**

Several Army commands are responsible for property accountability of the equipment staged at the RPATs in Afghanistan.

U.S. Army Central Command:

- coordinates security and logistics throughout the region and supports retrograde operations in Afghanistan.

1st Theater Sustainment Command:

- plans, prepares, and executes operational sustainment support and the re-posture of forces to support operations throughout the U.S. Central Command Area of Responsibility; and

---

4 This is a multiple-award, indefinite-quantity indefinite-delivery contract from the February 2007 Field and Installation Readiness Support Team.
• located at Fort Bragg, N.C., with two forward headquarters at Camp Arifjan, Kuwait, and BAF, Afghanistan.

Army Materiel Command:
• provides materiel to the total force for all joint military operations readiness: technology, acquisition support, materiel development, logistics power projection, and sustainment.

ASC:
• subordinate command to Army Materiel Command;
• provides sustainment level logistics; and
• supports Army Joint and Coalition forces through the management of prepositioned stocks.

401st AFSB:
• executes, directs, and manages field and sustainment level logistics for U.S. and selected coalition forces in Afghanistan;
• has one battalion at Bagram with a Logistics Task Force in Kandahar and executes all RPAT operations; and
• oversees all facets of the RPAT yard and ensures all Government property is accounted for, cared for, and secured in accordance with Army regulations.

According to the 401st AFSB, ASC developed a PWS for each contract. The 401st AFSB, as the executing agency for the RPAT mission, is the customer, while ASC and ACC-RI are the performance drivers for the contractor’s execution of the RPAT mission. Headquarters, Department of the Army and Army Central Command are the requirement owners for all Army TPE customers.

**Contract Oversight**

Contract oversight and surveillance ensures that contractors provide supplies or services on time and in conformance with quality requirements. Contracting officers perform or delegate oversight and surveillance and ensure that there is an effective process to measure contractor performance. For the wholesale and retail contracts, ACC-RI contracting officers delegated contract administration responsibilities to the Defense Contract Management Agency (DCMA)–Afghanistan in June 2011 and December 2012, respectively.
Defense Contract Management Agency

DCMA’s mission is to provide contract administration services to DoD to make sure quality products and services are delivered to the warfighter on time and at projected cost. According to Federal Acquisition Regulation (FAR) 42.2, DCMA may be delegated as a contract administration office. FAR 46.104 requires DCMA to perform all actions necessary to verify whether contractor supplies or services conform to contract quality requirements unless the contract specifies otherwise.

According to DCMA officials, when DCMA determines the contractor has not met specific PWS requirements, it can issue a Corrective Action Request (CAR). The CAR documents specific areas of contractor nonconformance and requires the contractor determine the cause(s) of the nonconformance and the corrective actions necessary to eliminate the nonconformance from occurring in the future.

Wholesale Contract

The ACC-RI procurement contracting officer delegated DCMA as the administrative contracting officer (ACO) for the wholesale contract task order to serve as the contractor’s single point of contact for all contract administrative requirements under the PWS and other mission-related tasks. The administrative support functions include, but are not limited to:

- perform in accordance with the terms and conditions of the task order and PWS;
- provide input for the Contractor Performance Assessment Reporting System;
- provide a variety of cost control measures to include approval of contractor requisitions and review of invoices; and
- perform property administration surveillance.

Retail Contract

The ACC-RI procurement contracting officer delegated DCMA as the ACO for the retail contract; however, due to a lack of qualified personnel in Afghanistan, DCMA did not accept several administrative functions, such as performing property administration and ensuring contractor compliance with contractual quality assurance requirements. Instead, ACC-RI delegated contractor compliance with the technical requirements of the contract to the 401st AFSB through contracting officer’s representatives (CORs).

---

5 FAR 42.2, “Contract Administration Services.”
6 FAR 46.104, “Contract Administration Office Responsibilities.”
Contracting Officer’s Representatives

CORs perform technical monitoring, inspections, and accept contract deliverables. CORs also make sure that ACOs are fully aware of the contractor’s performance. CORs do not have authority to make any commitments or changes that affect price, quality, quantity, delivery, or other terms and conditions of the contract.

For the wholesale and retail contracts, CORs were selected from 401st AFSB personnel at the RPATs in Afghanistan. DCMA appointed CORs for the wholesale contract, and ACC-RI appointed CORs for the retail contract. 401st AFSB officials were required to complete several training and ethics courses before they were appointed as a COR.

According to DCMA officials, once appointed, the contracting officers provided the CORs with the PWS for their review. In addition, the CORs conduct monthly quality assurance surveillance plan (QASP) audits of AC First’s operations, which document its performance. DCMA reviews the CORs’ monthly audits to determine whether the contractor met the requirements of the PWS. In addition, DCMA relies upon the CORs to notify the contractor, DCMA Quality Assurance Representative, and ACO of deficiencies observed during surveillance.

Equipment Accountability Requirements and Responsibilities

Army Regulation (AR) 710-2, section 1-12, “Property Accountability” prescribes that all property acquired by the Army, regardless of source, needs to be accounted for, and that all nonexpendable items are required to be accounted for on a formal property book.

Additionally, AR 735-5 states that property accountability must be continuous from the time of acquisition to the ultimate consumption or disposal of the property. The Army uses a financial liability investigation of property loss (FLIPL) to account for lost, damaged, or destroyed Government property. If equipment is lost, the Army documents the circumstances concerning the loss or damage of Government property and adjusts the property from the accountable records.

When property of a certain dollar amount or type is determined to be lost, the initiator completes DD Form 200, which provides the basic information on what property was lost and general information on how the property was lost. If deemed necessary, an investigating officer (IO) conducts a thorough investigation to determine the circumstances involved in the loss.

The IO gathers the facts and then determines who, if anyone, may be responsible. Once a determination is made, the IO recommends whether or not that individual should be held financially liable. The FLIPL package, including the DD Form 200 and associated exhibits, is provided to the approving authority, who must be the first general officer in the rating chain when Controlled Inventory Items\textsuperscript{10} are lost or when the losses are greater than $100,000.

**Prior DoDIG Audit Report**

In March 2014, DoDIG issued a report\textsuperscript{11} that concluded ASC did not update the QASP timely. The QASP used by the CORs until at least April 2013 was not updated to accurately reflect changes made to the PWS in December 2011. As a result, the QASP could not enable the CORs to adequately monitor the performance metrics in the PWS.

During the course of our audit, we analyzed the current QASP for the retail contract, which was updated in October 2013, and determined that ASC addressed our previous recommendation to update the QASPs. According to 401st AFSB officials, the updated QASP helped improve the quality of contractor oversight and resulted in improved contractor performance.

**Review of Internal Controls**

DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013, requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls. We identified internal control weaknesses related to contract oversight of the wholesale contract task order. A poorly written PWS resulted in disagreements by 401st AFSB and DCMA officials on the contract’s requirements. In addition, 401st AFSB officials did not follow applicable Army regulations when they initiated property loss investigations. However, management took corrective actions to address the concerns identified during the audit and resolved the internal control weaknesses. We provided a copy of the report to the senior officials in charge of internal controls.

\textsuperscript{10} AR 735-5, section II, Terms “Controlled Inventory Items,” defines controlled inventory items as those items designated as having characteristics requiring they be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safekeeping and integrity. Controlled inventory items are categorized as classified, sensitive, or pilferable, depending on the degree of control required.

Finding

DoD Did Not Provide Effective Contract Oversight for Redistribution Property Assistance Team Operations in Afghanistan

DCMA and 401st AFSB officials did not provide effective contract oversight at the RPAT yards in Afghanistan. Specifically, DCMA and 401st AFSB officials who performed oversight of the wholesale RPAT contract did not agree on whether the contractor, AC First, performed contract services in accordance with PWS requirements. This occurred because ASC modified an existing PWS to include retrograde activities without clearly defining roles and responsibilities, which resulted in conflicting interpretations of the contractor’s requirements.

In addition, 401st AFSB personnel did not follow applicable Army regulations to initiate property loss investigations. For example, in February 2014, AC First could not account for more than 400 pieces of nonrolling stock equipment including three drone systems, while 401st AFSB personnel did not report the property loss for almost 11 months. This occurred because 401st AFSB officials used their resources to search for missing equipment rather than identify and initiate a timely property loss investigation.

As a result of these contract oversight challenges, throughout 2014, DoD lost visibility of at least $26.5 million in equipment at the RPATs in Afghanistan, including sensitive items. Furthermore, DCMA and 401st AFSB officials could not provide assurance the equipment would be recovered or that the losses would not continue until the property losses are identified, notified, and investigated timely.

Contract Oversight Was Not Effective Because the PWS Was Not Clear

The lack of clear PWS requirements for retrograde operations led to ineffective contract oversight by the 401st AFSB and DCMA. The wholesale task order was awarded by ACC-RI in January 2010 and included a PWS that was developed by ASC. The PWS included major functional areas, including government furnished property/government furnished equipment, transportation operations, and maintenance operations. In addition, the PWS contained performance and management standards, which included standard objectives, management levels,
and frequency of the actions to be taken. For example, for inventory accuracy, the PWS referenced AR 710-2, which requires accountability of at least 95 percent and quarterly inventories.

According to 401st AFSB officials, in mid-2011 the 401st AFSB’s mission changed to include the retrograde of equipment from Afghanistan. Rather than develop a new PWS, ASC revised the existing sustainment and maintenance support PWS by including section 4.2.1.2 “Redistribution/Retrograde Property Assistance Team (RPAT).” According to officials from 401st AFSB, DCMA, and ACC-RI, this nine-sentence section of the PWS contained the only RPAT-specific requirements for AC First.

In addition, the revised PWS was structured with “critical metrics” identified by the 401st AFSB. The critical metrics served two key functions:

- focus the contractor’s efforts to the areas within the contract that provide crucial value to the 401st AFSB; and
- implement prioritized criteria to evaluate contractor performance.

According to the PWS, the contractor was still accountable for all other areas within the PWS; however, the critical metrics were established to focus the contractor on the highest valued priorities of the 401st AFSB mission and measure performance.

However, DCMA and 401st AFSB officials interpreted several contractor requirements differently in regards to areas such as property accountability and asset visibility, property loss notification, and causative research. DCMA officials stated the poorly written PWS resulted in the two organizations disagreeing on contractor requirements and remedies for poor performance.

**Property Accountability and Asset Visibility Requirements Were Not Clearly Defined in the PWS**

The PWS identifies property accountability as one of the most important requirements of the contractor. According to the PWS, the contractor is required to operate and maintain the formal Government accountable records for Government assets under the direction of the Government Accountable Officer/Property Book Officer. Additionally, the contractor must maintain asset accountability and asset visibility of the assets. However, DCMA and 401st AFSB disagreed on who was responsible for equipment turned in to the RPAT yards. In addition, both did not agree on the PWS requirements for contractor property accountability and asset visibility.
**Disagreement on the Contractor’s Responsibility for Property**

According to 401st AFSB officials, the wholesale contract PWS holds AC First responsible to account for and track Army equipment received and stored at the RPAT yards. Accordingly, 401st AFSB officials believed AC First was responsible for Government property losses that occurred at the RPAT yards.

However, DCMA officials did not believe AC First was responsible for property losses because AC First did not sign for the property. Instead, 401st AFSB Accountable Officer (AO) stated they signed for all property that entered the RPAT yards. According to DCMA officials, AC First provided manpower to the responsible unit (401st AFSB) that executed the RPAT mission. Since 401st AFSB signed for the equipment undergoing the retrograde process at the RPATs, it was responsible for losses and accountability and required to enforce the reporting requirements in accordance with ARs.

According to DCMA officials, for AC First to be accountable for property losses, the PWS must clarify that AC First is accountable and responsible for the equipment even though it does not sign for the property. DCMA officials stated the PWS must require AC First to sign for the inventory and post the equipment to their property system. Otherwise, AC First may assist 401st AFSB with the RPAT operations but cannot be held responsible for property losses.

ASC officials agreed with DCMA and stated that the existing PWS did not specifically describe the roles and responsibilities for AC First with respect to property responsibility. As a result, ASC officials stated AC First would not be held accountable for property losses at the RPATs.

**Disagreement on Property Accountability and Asset Visibility**

Once equipment was received at an RPAT, AC First was required to establish accountability and maintain visibility of all Government equipment until it was issued to a unit or shipped to another location outside of Afghanistan. To establish accountability of property, AC First personnel electronically scanned the barcode on every piece of equipment that entered the RPAT, which was then transferred from a unit’s Property Book Unit Supply–Enhanced database to the Army War Reserves Deployment System (AWRDS) database. Visibility was maintained through AC First’s daily scan of all government equipment received by AC First.

Regular inventories are required in order to properly account for equipment and provide asset visibility. The PWS included section 4.4, “Inventory,” which required the contractor to meet the receipt, issue, and inventory adjustment standards listed in AR 710-2. In addition, this section required the contractor to conduct inventories in accordance with AR 710-2 and Department of Army Pamphlet 710-2-1.
However, because AC First did not sign for the property, DCMA stated that the
PWS covered only AC First’s requirements for Government Furnished Property,
Contractor Managed Government Owned Property, Government Parts, or Contractor
acquired parts that they physically signed for as opposed to items that passed
through the RPAT yard. As a result, DCMA officials stated they could not enforce
the inventory section of the PWS against AC First for equipment at the RPAT yard
staged for retrograde.

*Contract Established an Ineffective Property Accountability Metric*

The PWS established a critical metric of “greater than or equal to 95-percent
property accountability” that was not an effective measure of property
accountability. For example, DCMA officials stated this PWS requirement meant
DCMA could only find AC First in nonconformance if AC First lost accountability
of more than 5 percent of wholesale property at the RPAT yards. DCMA officials
acknowledged that this critical metric allowed AC First to lose accountability of
up to 5 percent of equipment, no matter the sensitivity or cost, without being
found in nonconformance. However, 401st AFSB officials stated the critical
metric of 95-percent property accountability was merely a mechanism to evaluate
AC First’s performance and not an opportunity for AC First to lose accountability of
equipment without consequence.

As a result, during 2014 there were several months when AC First could not
account for several hundred pieces of equipment. DCMA did not issue a CAR
because AC First continued to account for at least 95 percent of the equipment.
While the CORs conducted monthly QASP audits, they documented the loss
of accountability of several hundred pieces of equipment. For example, in
February 2014, AC First could not account for 426 pieces of equipment at the
KAF RPAT yard. In March 2014, 401st AFSB officials stated they provided DCMA
documentation that indicated a trend of AC First losing accountability of equipment
from the RPAT yards.

401st AFSB requested that DCMA issue a CAR to AC First for PWS nonconformance.
However, DCMA officials rejected the CAR request from 401st AFSB because it
could not identify the specific PWS requirement with which AC First nonconformed.
In DCMA’s assessment, AC First had lost accountability of 426 specific pieces of
equipment; however, this accounted for less than 3 percent of the wholesale property
at the KAF RPAT yard. DCMA concluded that AC First had met the PWS’s critical
metric requirement for property accountability; therefore, a CAR was not warranted.

In addition, 401st AFSB and DCMA officials agreed that the existing PWS
language did not address the materiality of property accountability. For example,
401st AFSB officials, when they discussed the 95-percent critical metric for
property accountability, stated the PWS did not explicitly state what applied to
the critical metric. Specifically, 401st AFSB officials did not know whether the
95-percent critical metric applied to the percentage of total number of pieces
of equipment, total dollar amount of equipment, or sensitivity
of equipment. 401st AFSB officials stated that if the
95-percent critical metric applied strictly to the
percentage of total number of pieces of equipment,
then it treated all pieces of equipment as equal.
Therefore, according to 401st AFSB officials, losing
accountability of a $195 lock removal device was the
same as losing accountability of a $7.6 million force
provider unit.

DCMA officials agreed that the 95-percent property
accountability critical metric did not consider the materiality
of the property at the RPAT yards. For example, according to DCMA officials,
the loss of accountability of one piece of sensitive equipment, such as a satellite
navigation set, was equal to the loss of a nonsensitive piece of equipment, such as
air conditioning unit. To address these concerns, we suggested the Commander,
401st AFSB, require ASC to update the PWS to define the PWS requirements of
the contractor to ensure that property responsibility is established. In addition,
we suggested the Commander ensure that ASC evaluates the critical metric for
"Property Accountability and Asset Visibility" to determine whether 95-percent
accountability is acceptable for sensitive items.

**Contractor Property Loss Notifications Were Not
Clearly Developed**

The PWS did not provide clear and specific requirements for AC First to notify
the 401st AFSB of property losses. The PWS section 4.4.1 requires AC First to
conduct inventories and report missing equipment within 15 days of the discovery
of the loss in accordance with AR 735-5. In addition, the Regulation requires
reporting missing sensitive items within 24 hours of the discovery of the loss.
Further, PWS section 4.4.3 required AC First to report any missing sensitive items
“immediately” to the ACO and the Commander, 401st AFSB. The 401st AFSB COR
stated that, based on her understanding, the PWS required AC First to provide
two notifications for property losses—an initial email notification 15 days after
the discovery of loss and the completion of the DD Form 200 30 days after the
discovery of loss.
However, DCMA officials stated that, according to their review of the PWS, reporting or notification requirements were not clearly established for property losses. DCMA officials stated that section 4.4.3 of the PWS was “very confusing” and outlined four different standards to report sensitive items that contradict each other. Since the PWS did not provide specific guidance, such as ARs and Department of Army Pamphlets, to enforce property loss notifications, DCMA officials stated AC First could only be held accountable for property loss notifications if AC First violated its internal procedures on notification.

Prior to April 2014, AC First did not have internal procedures on formal initial notifications and subsequently did not provide this notification to the 401st AFSB. However, in April 2014, AC First created an internal procedure that established the format and timelines for the formal initial notification of property losses. Specifically, AC First’s procedure required that it would notify 401st AFSB after a piece of equipment was unaccounted for after 14 days.

However, AC First did not consistently notify 401st AFSB of property losses. For example, we reviewed notification dates for 60 pieces of equipment listed as missing on the most recent DD Form 200, which was initiated in December 2014. AC First did not provide initial notifications of loss for 14 of 32 pieces of equipment that were missing since April 2014. In addition, AC First did not meet the AR 735-5 requirement to provide notification of losses within 24 hours for 20 sensitive pieces of equipment such as tactical radio sets. The shortest notification period for missing sensitive equipment by AC First was 16 days.

**DCMA Took Action to Establish Notification Requirements**

In January 2015, we informed DCMA officials of our concern that AC First did not consistently notify 401st AFSB of property losses. Specifically, for the 32 pieces of missing equipment since April 2014 that we reviewed, AC First’s notifications ranged from 15 to 94 days after the discovery of property losses. Since AC First’s Corrective Action Plan (CAP) required formal initial notification 15 days after the discovery of the loss, we suggested DCMA enforce this requirement.

DCMA officials agreed with our suggestion and issued a letter of technical direction to AC First that formalized AC First’s CAP response. Specifically, the letter requires AC First to formally notify 401st AFSB within 15 days after a property loss is discovered. The action taken by DCMA officials addressed our concerns; therefore, no additional actions are required.

---

13 The nonstatistically sampled 60 pieces of equipment included the oldest losses, highest dollar pieces, and sensitive items. For a full explanation of the pieces we selected, please see the Appendix A.
**Causative Research Was Not Conducted for Property Losses**

Over the last 2 years, AC First reported approximately 1,200 pieces of equipment, including sensitive items, as unaccounted for at the RPAT yards in Afghanistan. For the majority of missing equipment at the RPAT yards, AC First did not conduct adequate research to determine the cause of the reported discrepancy. PWS section 4.4.3 requires AC First to conduct causative research for the loss of sensitive items and report it immediately through DCMA and 401st AFSB. In addition, the PWS requires causative research of any property losses not reconciled (resolved) within 3 duty days in accordance with AR 710-2.

However, AC First did not conduct causative research in accordance with PWS section 4.4.3 because AC First officials stated that this PWS section did not apply to retrograde operations. According to AC First officials, retrograde was a "pass through operation" and not stock on hand; therefore, the officials stated they were not required to conduct and submit causative research results for property losses from the RPATs.

Although DCMA officials agreed with AC First’s interpretation of the PWS requirement; 401st AFSB officials disagreed. 401st AFSB officials stated AC First was required to conduct causative research. According to 401st AFSB officials, causative research for property losses was critical to identify the causes of the loss so that corrective actions could be taken. For example, at the conclusion of one property loss investigation, a 401st AFSB official concluded that AC First was “liable for not following the stated directions in the PWS for causative research reporting.” 401st AFSB officials stated the lack of causative research directly resulted in the continued loss of property from the RPATs.

Property losses will continue if AC First continues not to conduct causative research on every piece of missing equipment. To address this, we suggested the Commander, 401st AFSB, require ASC to update the PWS to require causative research for each piece of missing equipment to determine and correct the cause of the loss to avoid future losses.

**Three Unmanned Aircraft Systems Were Missing for 8 Months**

Due to AC First’s, DCMA’s, and 401st AFSB’s confusion over the PWS requirements for property accountability and asset visibility, notification of property losses, and causative research into property losses, three drone systems were unaccounted for 8 months.
The RQ-20 Puma AE Drone System, worth approximately $500,000, is used by the United States Marine Corps as a surveillance platform to aid route clearance platoons and to counter improvised explosive devices in Afghanistan. According to 401st AFSB officials, three drone systems, after use at Camp Leatherneck, Afghanistan, were to be returned to the Small Unmanned Aircraft Systems (SUAS) Project Office, located in Huntsville, AL, for reset. For return to the SUAS Project Office, 401st AFSB officials stated, the three systems were to be transported from Camp Leatherneck to KAF RPAT then to BAF RPAT and finally to Huntsville, AL.

**Property Accountability and Asset Visibility**

According to DCMA, the three drone systems arrived at the KAF RPAT from Camp Leatherneck in September 2013 and were last scanned as accounted for at the KAF RPAT on December 25, 2013. According to AC First transportation documentation, the systems were scheduled to depart the KAF RPAT and arrive at the BAF RPAT. However, the three systems were never scanned as arriving at the BAF RPAT.

Ultimately, on September 2, 2014, representatives from SUAS Project Office contacted the 401st AFSB COR at BAF to state that the systems arrived in Huntsville, AL. However, prior to SUAS Project Office’s notification, for 249 days (December 26, 2013, through September 1, 2014), AC First did not know the location, status, or security of the three drone systems.

**Contractor Notification of Property Losses**

The government needs to be immediately notified of the loss of accountability of sensitive pieces of equipment, such as drone systems, to conduct a thorough and exhaustive search for the missing equipment to ensure the equipment has not fallen into the hands of our enemies. According to the 401st AFSB COR, PWS section 4.4.3 required AC First to notify 401st AFSB immediately for sensitive items that are missing. However, officials from AC First and DCMA stated the PWS did not clearly require AC First to report or notify for property losses of any kind, including sensitive equipment. As a result of this confusion, when AC First realized the three drone systems were missing, it did not report the property loss to 401st AFSB until 87 days later.

**Causative Research Was Not Conducted on Missing Drone Systems**

Although AC First could not account for three drone systems, worth approximately $1.5 million, AC First officials did not conduct causative research to determine the events that led to the loss or the location of the missing drone systems. According
to DCMA officials, in October 2014, AC First did not meet the 95-percent property accountability critical metric. Specifically, AC First’s property accountability was 57 percent. Therefore, on December 12, 2014, DCMA issued a CAR, which documented AC First’s nonconformance with PWS requirements for asset accountability and visibility and transportation operations.

Although the three missing drone systems were not the primary reason for the CAR, nonconformance #2 specifically addressed AC First’s loss of those systems. The CAR required AC First to determine the cause of the loss of the property accountability and asset visibility of the three drone systems. On January 25, 2015, 13 months after the initial loss of accountability and visibility of the three systems, AC First revealed the circumstances behind the loss. AC First’s research identified that AC First shipped the systems to SUAS officials at BAF instead of the BAF RPAT. The SUAS officials subsequently shipped the systems to Huntsville, AL. AC First identified the root cause of the loss of accountability of the three drone systems as the lack of clearly defined standard operating procedures that did not require AC First personnel to obtain a signature from the SUAS official who accepted the systems at the BAF RPAT.

**The Lack of Previous Causative Research Resulted in a Fourth Missing Drone System**

In June 2014, AC First could not account for a fourth drone system. That was 6 months after AC First lost accountability and visibility of the three systems and 6 months before DCMA’s CAR that required AC First to determine the cause of the loss. According to AC First’s CAP response, the cause of the loss of the fourth system was the same cause for the three previous systems: the lack of clearly defined internal standard operating procedures. Since AC First took so long to conduct causative research into the loss of the first three systems, AC First did not realize the gap in its internal standard operating procedures. As a result, AC First continued its work processes, which directly led to the loss of the fourth drone system.

**401st AFSB Did Not Process Property Loss Investigations in a Timely Manner**

401st AFSB personnel did not follow applicable Army regulations when they initiated property loss investigations. The Army uses the FLIPL process to account for lost, damaged, or destroyed Government property. Governed by AR 735-5 and Department of Army Pamphlet 735-5, the FLIPL is a process that investigates the facts and circumstances surrounding the loss, damage, or destruction of Government property.
AR 735-5 establishes specific timeframes and duties for all parties involved in the FLIPL process. For example, the FLIPL process begins with the discovery of the loss of Government property. When a property loss is identified, the AO must search for the missing property, initiate the inventory loss investigation, and notify the approving authority within 15 days of the date of loss. After the AO initiates the DD Form 200, an IO is appointed to investigate the loss or damage of Government property, determine the cause and value of the loss, and decide if financial liability is warranted.

According to Department of the Army Pamphlet 735-5, it is important to start the investigation of property loss immediately while the facts and circumstances are still “fresh” (recent). According to 401st AFSB officials, timeliness is vital to the investigation of property losses. However, during discussions with the former RPAT COR at KAF, the COR stated that it was well known by the 401st AFSB officials that hundreds of pieces of equipment were missing for years.

For example, in February 2014, AC First could not account for more than 400 pieces of nonrolling stock equipment, including the three previously mentioned drone systems. In June 2014, AC First provided the AO with a DD Form 200 that documented the loss of 202 pieces of equipment, valued at approximately $5.2 million. However, the AO did not initiate the FLIPL process. Instead, the former COR stated that the AO wanted to provide AC First with additional time to locate the missing equipment rather than initiate the property loss investigation process within the timeframes established in AR 735-5.

AC First provided the AO with updated DD Form 200 periodically throughout 2014; however, the AO instructed AC First to continue its search for the missing equipment. In December 2014, when the AO finally initiated the DD Form 200, the number of pieces of equipment and the associated dollar amount had significantly increased. Specifically, the DD Form 200 documented the loss of 317 pieces of equipment, valued at approximately $26.5 million, and included 44 pieces of equipment that were missing for more than 1 year.

401st AFSB officials continued to search for missing equipment after the FLIPL process was completed and provided examples of their successful efforts to recover previously missing equipment. For example, the June 2013 FLIPL documented the loss of 830 pieces of equipment, valued at approximately $16.2 million. 401st AFSB ultimately located and accounted for 186 pieces of equipment, valued at $2.9 million. However, $13.3 million worth of equipment, which was missing for more than 20 months, was not recovered. 401st AFSB officials stated that if the property loss investigation was reported more timely, then more pieces of equipment would have been recovered. 401st AFSB and DCMA officials agreed that the likelihood of recovering missing equipment significantly decreases as each day passes.
Management Actions Taken to Improve Property Loss Initiations

During the audit, we informed 401st AFSB officials of our conclusions from reviews of recent FLIPLs, QASP monthly audits, and discussions with current and former CORs. Specifically, we concluded that the AOs relied too heavily upon AC First to locate missing equipment. Instead, the AOs should have initiated property loss investigations within established timeframes.

We suggested that 401st AFSB issue internal guidance to its AOs and CORs that would reinforce AR 735-5 policy requirements to report property losses within established timeframes, especially for sensitive items. We also suggested a training session with its AOs and CORs to emphasize the importance of reporting property losses within the established timeframes.

The 401st AFSB Commander agreed with our suggestions and took immediate action to resolve these concerns. For example, 401st AFSB updated its standard operating procedures to emphasize the AR 735-5 requirement to initiate property loss investigations. In addition, the Commander held a town hall meeting with 401st AFSB personnel to emphasize the importance of timely reporting of known property losses. Finally, the Commander confirmed the importance of timely reporting property losses through an email to 401st AFSB personnel. These actions addressed the concerns we identified; therefore, no additional actions are required.

DoD Lost Visibility of Property at the RPATs

Throughout 2014, DoD lost visibility of at least $26.5 million in equipment at the RPATs in Afghanistan, including sensitive items, such as digital computers and portable radios.\(^{14}\) Furthermore, DCMA and 401st AFSB officials could not ensure that the equipment would be recovered or that the losses would not continue until the timely identification, notification, and investigation of property losses occur.

DoD Lacks Accurate Accountability and Visibility of Property in Afghanistan

According to 401st AFSB officials, since AC First did not provide the 401st AFSB with timely notification of property losses, ASC did not have accurate accountability and visibility of property at the RPATs in Afghanistan. Further, property loss investigations are required to determine the cause of the loss and if financial

\(^{14}\) For a complete list of the sensitive items, see Appendix B.
liability is warranted, but also to adjust AWRDS, which provided ASC with more accurate accountability and visibility of property at the RPATs in Afghanistan. Finally, 401st AFSB officials stated ASC officials did not know which pieces of equipment were available to be retrograded back to the United States because 401st AFSB was notified late of the property losses and was reluctant to initiate timely property loss investigations.

**PWS Requirements Need Clarification to Recover Missing Equipment and Prevent Future Losses**

Until ASC clarifies the PWS requirements for property loss notifications and causative research, missing equipment will not be recovered and property losses will continue. The timely reporting of property losses is critical to any efforts to recover missing items, especially for any equipment that is possibly stolen. Causative research is vital to determine the causes of property losses so that corrective actions are implemented to avoid future property losses. 401st AFSB officials stated AC First continued to lose accountability and visibility of property because they did not identify the causes of previous property losses and continued to employ the same work processes.

**Management Actions Taken to Improve the New PWS**

During the audit, we informed officials from 401st AFSB, ASC, and ACC-RI that they needed to clarify the language in the new contract PWS to establish clear roles and responsibilities for the contractor. Specifically, the new PWS should require the contractor to:

- distinguish between the loss of sensitive items versus general cargo;
- notify 401st AFSB immediately of the loss of any sensitive items;
- conduct causative research to identify and correct the cause of property losses; and
- for nonsensitive items, notify 401st AFSB of all property losses regardless of whether they are meeting the critical metrics and conduct causative research to identify and correct systemic problems to avoid future losses.
Officials from 401st AFSB, ASC, and ACC-RI agreed with our suggestions and initiated actions to resolve them. 401st AFSB officials addressed the lack of clear guidance in their current PWS. For example, they researched applicable ARs to determine the requirements for inventories, notifications, and research into the loss of sensitive items. 401st AFSB concluded that the contractor must maintain 100-percent accountability of sensitive items, conduct inventories, notify 401st AFSB within 24 hours of the discovery of the loss of sensitive items, and conduct causative research to determine the events that led to the loss. In addition, 401st AFSB decided that the loss of all nonsensitive items require the contractor to notify 401st AFSB and research the cause of the loss, regardless of whether the 95-percent critical metric was met.

401st AFSB officials provided these new requirements to ASC officials for their review and approval. ASC officials stated that they would review the new requirements and include them within the new PWS and provide the new requirements to ACC-RI procurement officials to issue the draft RFP to industry. The actions taken by management addressed our suggestions; therefore, no additional actions are required.
Appendix A

Scope and Methodology

We conducted this performance audit from October 2014 through April 2015 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 objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on our audit objective.

To understand the regulations specific to RPAT operations in Afghanistan, we reviewed:

- FAR;
- Defense Federal Acquisition Regulation Supplement;
- Department of Defense COR Handbook;
- AR 735-5;
- AR 710-2; and
- RPAT Standard Operating Procedures.

We met with officials from:

- ASC;
- ACC-RI;
- 401st AFSB;
- Army Criminal Investigations Command;
- DCMA; and
- retail and wholesale contractors.

We interviewed:

- 401st AFSB officials, as the owner of the RPATs in Afghanistan;
- ASC officials, as the contract requirements owner who developed the PWS;
- procurement and administrative contracting officers who awarded the existing wholesale contract; and
- CORs and quality assurance personnel who ensured contractor compliance with PWS requirements.
We conducted site visits to the Bagram and Kandahar RPAT yards in Afghanistan. We obtained and analyzed documentation specific to retail and wholesale contract oversight. This included a review of the PWS, QASP, and CARs for both contracts. Furthermore, we reviewed several FLIPLs from 401st AFSB to determine if the contractor notified the Government of missing equipment identified in that FLIPL, including sensitive items, within contractual parameters. Specifically, we nonstatistically selected 60 items from the December 2014 DD Form 200 to identify and select equipment with the highest dollar value, oldest accountable dates, and sensitivity.

**Use of Computer-Processed Data**

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

**Use of Technical Assistance**

We did not use technical assistance in conducting this audit.

**Prior Coverage**


**GAO**

Report No. GAO-14-768, “Progress Made, but Improved Controls in Decision Making Could Reduce Risk of Unnecessary Expenditures,” September 30, 2014


Appendixes

**DoD IG**


**Army**

Appendix B

Sensitive Items Reported as Lost on a Financial Liability Investigation of Property Loss

Table B.1 provides a list of all sensitive items included in the December 2014, $26.5 million FLIPL, initiated by 401st AFSB.

*Table B.1. Sensitive Items Listed as Missing from the December 2014 FLIPL*

<table>
<thead>
<tr>
<th>Missing Item</th>
<th>Number Missing</th>
<th>Unit Cost</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Digital Computer Set</td>
<td>1</td>
<td>$15,954</td>
<td>$15,954</td>
</tr>
<tr>
<td>Digital Computer Set</td>
<td>2</td>
<td>$15,850</td>
<td>$31,700</td>
</tr>
<tr>
<td>Digital Computer System</td>
<td>2</td>
<td>$10,222</td>
<td>$20,444</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>3</td>
<td>$11,480</td>
<td>$34,440</td>
</tr>
<tr>
<td>Unattended Ground Sensor System</td>
<td>2</td>
<td>$25,000</td>
<td>$50,000</td>
</tr>
<tr>
<td>Radio Set</td>
<td>3</td>
<td>$27,450</td>
<td>$82,350</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$19,247</td>
<td>$19,247</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>1</td>
<td>$5,967</td>
<td>$5,967</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>1</td>
<td>$5,092</td>
<td>$5,092</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>1</td>
<td>$6,000</td>
<td>$6,000</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>2</td>
<td>$36,506</td>
<td>$73,012</td>
</tr>
<tr>
<td>Portable Radio</td>
<td>2</td>
<td>$8,000</td>
<td>$16,000</td>
</tr>
<tr>
<td>Satellite Signal Navigation Set</td>
<td>1</td>
<td>$259</td>
<td>$259</td>
</tr>
<tr>
<td>Detection System</td>
<td>1</td>
<td>$2,500</td>
<td>$2,500</td>
</tr>
<tr>
<td>Beacon</td>
<td>2</td>
<td>$431</td>
<td>$862</td>
</tr>
<tr>
<td>Countermeasures Test Set</td>
<td>1</td>
<td>$40,000</td>
<td>$40,000</td>
</tr>
<tr>
<td>Countermeasures Receiver-Transmitter</td>
<td>1</td>
<td>$24,172</td>
<td>$24,172</td>
</tr>
<tr>
<td>Countermeasures Receiver-Transmitter</td>
<td>2</td>
<td>$24,172</td>
<td>$48,344</td>
</tr>
<tr>
<td>Missing Item</td>
<td>Number Missing</td>
<td>Unit Cost</td>
<td>Total Cost</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>----------------</td>
<td>-----------</td>
<td>------------</td>
</tr>
<tr>
<td>Countermeasures Receiver-Transmitter</td>
<td>3</td>
<td>$24,172</td>
<td>$72,516</td>
</tr>
<tr>
<td>Countermeasures Receiver-Transmitter</td>
<td>6</td>
<td>$42,498</td>
<td>$254,988</td>
</tr>
<tr>
<td>Countermeasures Receiver-Transmitter</td>
<td>4</td>
<td>$21,243</td>
<td>$84,972</td>
</tr>
<tr>
<td>Betss-C Camera Surveillance</td>
<td>1</td>
<td>$2,439</td>
<td>$2,439</td>
</tr>
<tr>
<td>Satellite Signal Navigation Set</td>
<td>1</td>
<td>$2,803</td>
<td>$2,803</td>
</tr>
<tr>
<td>Satellite Signal Navigation Set</td>
<td>3</td>
<td>$3,572</td>
<td>$10,718</td>
</tr>
<tr>
<td>Radio Set</td>
<td>2</td>
<td>$55,659</td>
<td>$111,318</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$68,703</td>
<td>$68,703</td>
</tr>
<tr>
<td>Radio Receiver-Transmitter</td>
<td>1</td>
<td>$30,717</td>
<td>$30,717</td>
</tr>
<tr>
<td>Radio Set</td>
<td>2</td>
<td>$34,007</td>
<td>$68,014</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$32,022</td>
<td>$32,022</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$4,346</td>
<td>$4,346</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$49,598</td>
<td>$49,598</td>
</tr>
<tr>
<td>Radio Set</td>
<td>1</td>
<td>$59,562</td>
<td>$59,562</td>
</tr>
</tbody>
</table>
# Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC-RI</td>
<td>Army Contracting Command–Rock Island</td>
</tr>
<tr>
<td>ACO</td>
<td>Administrative Contracting Officer</td>
</tr>
<tr>
<td>AFSB</td>
<td>Army Field Support Brigade</td>
</tr>
<tr>
<td>AO</td>
<td>Accountable Officer</td>
</tr>
<tr>
<td>AR</td>
<td>Army Regulation</td>
</tr>
<tr>
<td>ASC</td>
<td>Army Sustainment Command</td>
</tr>
<tr>
<td>AWRDS</td>
<td>Army War Reserves Deployment System</td>
</tr>
<tr>
<td>BAF</td>
<td>Bagram Airfield</td>
</tr>
<tr>
<td>CAP</td>
<td>Corrective Action Plan</td>
</tr>
<tr>
<td>CAR</td>
<td>Corrective Action Request</td>
</tr>
<tr>
<td>COR</td>
<td>Contracting Officer’s Representative</td>
</tr>
<tr>
<td>DCMA</td>
<td>Defense Contract Management Agency</td>
</tr>
<tr>
<td>FAR</td>
<td>Federal Acquisition Agency</td>
</tr>
<tr>
<td>FLIPL</td>
<td>Financial Liability Investigation of Property Loss</td>
</tr>
<tr>
<td>IO</td>
<td>Investigating Officer</td>
</tr>
<tr>
<td>KAF</td>
<td>Kandahar Airfield</td>
</tr>
<tr>
<td>PWS</td>
<td>Performance Work Statement</td>
</tr>
<tr>
<td>QASP</td>
<td>Quality Assurance Surveillance Program</td>
</tr>
<tr>
<td>SUAS</td>
<td>Small Unmanned Aircraft System</td>
</tr>
<tr>
<td>RPAT</td>
<td>Redistribution Property Assistance Team</td>
</tr>
<tr>
<td>TPE</td>
<td>Theater Provided Equipment</td>
</tr>
</tbody>
</table>
The Whistleblower Protection Enhancement Act of 2012 requires the Inspector General to designate a Whistleblower Protection Ombudsman to educate agency employees about prohibitions on retaliation, and rights and remedies against retaliation for protected disclosures. The designated ombudsman is the DoD Hotline Director. For more information on your rights and remedies against retaliation, visit www.dodig.mil/programs/whistleblower.

For more information about DoD IG reports or activities, please contact us:

Congressional Liaison
congressional@dodig.mil; 703.604.8324

Media Contact
public.affairs@dodig.mil; 703.604.8324

Monthly Update
dodigconnect-request@listserve.com

Reports Mailing List
dodig_report@listserve.com

Twitter
twitter.com/DoD_IG

DoD Hotline
dodig.mil/hotline