Audit Report

OFFICE OF THE INSPECTOR GENERAL

ADMINISTRATION OF RESALE STOCK MERCHANDISE CONTRACTS AT THE DEFENSE COMMISSARY AGENCY

Report No. 95-139 March 8, 1995

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Department of Defense

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INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884

Report No. 95-139 March 8, 1995

MEMORANDUM FOR DIRECTOR, DEFENSE COMMISSARY AGENCY

SUBJECT: Audit of Administration of Resale Stock Merchandise Contracts at the Defense Commissary Agency (Project No. 4LA-0008)

Introduction

We are providing this report for your information and use. We performed the audit as part of our audit of the Defense Commissary Agency (DeCA) resale stock fund. The report discusses the results of our evaluation of DeCA policies and procedures and internal controls affecting the pricing, ordering, receiving, and payment of brand name items through resale stock merchandise contracts. As of October 1, 1993, DeCA had about 13,000 resale stock merchandise contracts consisting of blanket delivery orders and blanket purchase agreements, with various vendors. More than 2.6 million orders, valued at $4.8 billion, were placed against those contracts during FY 1994. In April 1994, DeCA initiated action to reduce the number of resale stock merchandise contracts from about 13,000 to about 4,000 by establishing resale ordering agreements to replace the merchandise contracts with vendors.

Audit Results

DeCA was generally efficient and effective in administering resale stock merchandise contracts at the commissary stores we reviewed within the continental United States. Based on our review of 175 items at 7 commissary stores, 3 region headquarters, and 2 service centers; policies and procedures for processing vendor price quotes, ordering and receiving merchandise, inputting data, and paying vendor invoices were generally adequate and effective. Our review of 240 additional items at 6 other commissary stores indicated that merchandise quantities ordered, received, and billed were generally equal; receipts were recorded timely; the amounts that vendors billed equaled the prices that vendors quoted; and vendor invoices matched receipts before payment. Our conclusions are limited to the 13 commissary stores and the 415 items reviewed from April through August 1994.

Objectives

The initial objectives of the audit were to evaluate DeCA contract administration functions for resale stock merchandise contracts, to determine whether regulations and guidance were adequate and complied with, and to evaluate the effectiveness of related internal controls. Contract administration functions for the resale stock merchandise contracts were segregated among the service centers, regions, and commissary stores. Because of that segregation, the changing structure and content of the DeCA resale stock merchandise contracts,

and the consolidation of contract administration procedures, we modified our objectives to address the adequacy of DeCA policies and procedures for selective administrative functions related to resale stock merchandise contracts. Specifically, we evaluated the adequacy of policies, procedures, and implementation for pricing, ordering, receiving, and paying for resale stock merchandise and the effectiveness of related internal controls. Additionally, we evaluated the implementation of the internal management control program established by DeCA as it related to the audit objectives.

Scope and Methodology

At DeCA Headquarters, we reviewed documents and interviewed operating personnel regarding the DeCA initiative to consolidate and streamline the award and contract administration of resale stock merchandise contracts. We also reviewed DeCA policies and procedures for the administration of resale stock merchandise contracts for brand name grocery items and evaluated internal controls affecting the pricing, ordering, receiving, and paying for resale stock items. Using the October 1, 1993, DeCA master stock list, which was maintained in the DeCA Interim Business System (DIBS), we identified 2,109 brand name items. The DIBS is an inventory system used by DeCA to control the pricing of resale merchandise. We also obtained and evaluated brand name merchandise sales data for the period October 1, 1993, through March 31, 1994, from Marketing and Management Information, Inc., a private company that collects and analyzes data on DeCA resale organizations. Further, we interviewed personnel from DeCA, the Defense Finance and Accounting Service, and the Defense Personnel Support Center (DPSC).

We judgmentally selected 3 of the 6 DeCA regions, 7 stores and the west service center to initially review internal controls. We reviewed contracts, contract resolution files, and payment records for the period October 1, 1993, through March 31, 1994, at those locations. We performed tests on 175 brand name items, 25 items each from the shelves of the 7 commissary stores selected, that were purchased in FY 1994 to determine whether:

o vendor price quotes were received and entered into the DIBS on a timely basis at the regions;

o vendor price quotes at the regions were less than or equal to the supply bulletin maximum prices at the west service center;

o the commissary stores were selling resale merchandise items at cost;

o ordering personnel at the commissary stores were properly appointed and trained, and their activities reviewed;

o resale stock merchandise orders at the commissary stores were placed with only authorized vendors;

o contract administration functions such as awards, ordering, and receiving were adequately segregated at the west service center and the commissary stores;

o only authorized personnel were obligating funds at the commissary stores; and

o vendor claims settlements were properly documented at the west service center and commissary stores.

Further, we initially statistically selected 37 of the 232 commissary stores located within the continental United States and 1,480 resale stock items for review. The 1,480 items had resulted from selecting 40 sample items at each store from the 2,109 brand name items on the DeCA master stock list. We visited 6 of the 37 commissary stores and the east service center and reviewed 240 of the 1,480 brand name items that the 6 stores ordered using blanket delivery orders between October 1, 1993, and March 31, 1994. We did not visit the other 31 stores originally selected to review the remaining 1,240 sampled brand name items because, based on the audit results, further audit coverage was not warranted at this time. Although the sample was designed for projections, none were made because the audit was concluded after reviewing 6 of the 37 stores and 240 of the 1,480 brand name items. The audit was concluded because we did not deem the errors identified to be material. For the 240 items reviewed, we determined whether:

o the quantities that the commissary stores ordered, received, and billed were equal;

o receipts were recorded timely by the east service center to ensure prompt vendor payments;

o the amounts that vendors billed were equal to the vendor price quotes negotiated at the regions, and the quoted prices were listed as the selling prices at the commissary stores; and

o invoices were matched with receipt documents at the east service center before payments were made.

We used computer-processed data from the DIBS. We validated that 240 of the 2,109 brand name items in the data base were accurately recorded. This economy and efficiency audit was performed from April through August 1994 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Enclosure 3 lists the organizations visited or contacted during the audit.

Internal Controls

We evaluated the implementation of the internal management control program established by DeCA and the effectiveness of the internal controls applicable to ensuring that resale stock merchandise contracts were effectively administrated

and that vendors were billing DeCA for the actual quantities of items received at the commissary stores and at prices that were agreed upon. Additionally, we reviewed the controls for pricing, ordering, receiving, and paying for items under resale stock merchandise contracts. The internal controls applicable to the audit objectives were deemed to be effective in that the audit identified no material deficiencies. The DeCA implementation of its internal management control program was effective as it related to the audit objectives.

Prior Audits and Other Reviews

Since DeCA began operations in October 1991, one procurement management review and three audits were performed related to the subject matter in this audit report. However, no comprehensive reviews of DeCA administration procedures for resale stock merchandise contracts have been performed.

Management Review. The Defense Logistics Agency conducted a procurement management review of DeCA from October 18 through November 5, 1994. The review included DeCA Headquarters, the east service center, and the west service center. The Defense Logistics Agency evaluated a random sample of contracts and small purchase files at both service centers. The Defense Logistics Agency made 78 recommendations to DeCA on various procurement subjects. The review did not discuss contract administration efforts at the region or store level. However, it did encourage DeCA to assess those organizations as part of its continuing internal procurement management review process.

Report No. 94-183. Inspector General, DoD, Report No. 94-183, "Commissary Revenues," September 6, 1994, concluded in one finding that DeCA did not promptly collect credits owed by vendors. As a result, cash available to buy resale stock could be restricted by about $6 million a year, and revenue losses could occur. The report was based on a judgmental sample of the financial records from 15 commissary stores covering the first and second quarters of FY 1993. The report recommended, among other things, that DeCA establish controls to ensure that organizations that solicit and accept vendor credits follow DeCA procedures and establish controls to ensure that DeCA service centers perform a monthly reconciliation of vendor credits entered into DeCA accounting systems. DeCA partially agreed with the recommendations, stating that it has a directive that establishes procedures for accepting, processing, and collecting vendor credits and performing monthly reconciliations. Based on the Director, DeCA, comments, we revised the recommendation to establish an accounts receivable for vendor credits and redirected the recommendation to the Director, Defense Finance and Accounting Service-Columbus Center. The Director, Defense Finance and Accounting Service-Columbus Center, concurred with the recommendation.

Report No. 93-135. Inspector General, DoD, Report No. 93-135, "Controls Over Vendor Payment Authorizations by the Defense Commissary Agency," June 30, 1993, concluded that the DeCA vendor payment process lacked the internal controls necessary to ensure that all payment authorizations for vendor invoices were authorized, valid, and accurate. The report identified up to

$208 million in potential duplicate payments, based on a statistical selection of payments made by DeCA during the first and second quarters of FY 1992. DeCA identified and took action to avoid duplicate payments of $191 million. The report recommended that DeCA provide additional edit checks on bill paying, move financial functions under the operational control of the Director, Resource Management, prepare and execute a written bill paying plan to exercise quality control over bill paying, and evaluate employees on internal controls implementation. DeCA was responsive to the recommendations.

Management Advisory Memorandum. Inspector General, DoD, "Management Advisory Memorandum-Duplicate Vendor Payments, Audit of the FY 1992 Resale Stock Fund Financial Statements," May 4, 1992, concluded that internal controls were inadequate to ensure that authorized vendor payments did not result in duplicate vendor payments. The memorandum suggested that DeCA develop edit checks to identify possible duplicate payments and establish quality control programs to ensure that payments are adequately supported. The report did not quantify the duplicate vendor payment problem and its monetary affect on the financial statements. DeCA concurred with the suggested actions in the memorandum.

Background

Various resale stock merchandise procedures were in effect at the DPSC, the west service center, DeCA regions, and the east service center during our audit. DeCA has an initiative to revise procedures for establishing contracts for resale stock merchandise, to reduce the number of contracts with vendors and to streamline the interface with vendors.

Procedures at DPSC. DPSC identified and negotiated maximum prices and delivery terms with vendors who supply grocery brand name items to the Government. DPSC then issued supply bulletins for ordering organizations, such as DeCA, that contained the maximum unit price a vendor was allowed to charge and the items that were available from vendors. The supply bulletins did not cite contract values, only item price limitations.

Procedures at West Service Center. The west service center established, based on DPSC supply bulletins, blanket delivery orders for each DeCA region that authorized commissary stores within each region to place orders with the appropriate vendors. Normally, a vendor would have a separate blanket delivery order with each of the six DeCA regions.

Procedures at DeCA Regions. After the west service center established the blanket delivery orders, the DeCA regions negotiated item prices directly with the vendors identified in the blanket delivery order and input the agreed upon prices into the DIBS. The DIBS then created the bar coded shelf prices for the items at each commissary store in the region. The item pricing data were also entered into the data bases of the check out registers at each of the commissary stores. The regions also established blanket purchase agreements with local

vendors in case the blanket delivery order vendor was unable to deliver the required products, or for products unique to the location of the commissary stores.

Procedures at East Service Center. The east service center matched receipts received from the commissary stores for resale stock merchandise with vendor invoices and determined the amounts payable to the vendors.

Resale Stock Merchandise Contracts. As of September 30, 1993, DeCA had about 13,000 resale stock merchandise contracts that included both blanket delivery orders and blanket purchase agreements with various vendors. The west service center and the regions established the contracts and agreements. More than 2.6 million orders, valued at $4.8 billion, were placed against those contracts and agreements during FY 1994.

DeCA Initiative to Replace Supply Bulletins. In April 1994, DeCA initiated actions to replace DPSC supply bulletins, DeCA blanket delivery orders, and blanket purchase agreements with a single resale ordering agreement. DeCA estimated that when fully implemented, by September 30, 1995, the resale ordering agreement initiative will have reduced the number of resale stock merchandise contracts by two-thirds, will simplify and centralize contract administration, will eliminate duplication of efforts between DeCA and the DPSC, and will enhance electronic cataloging and pricing.

Discussion

DeCA was generally efficient and effective in administering resale stock merchandise contracts at the commissary stores we reviewed. Current regulations and guidance were adequate and generally complied with, and internal controls related to the audit objectives were effective. Our review of the 175 brand name items showed that:

o vendor price quotes for the 175 items were received at the regions and entered into the DIBS in a timely manner;

o all vendor price quotes for the 175 items were less than or equal to the supply bulletin maximum prices;

o commissary stores were selling the 175 brand name items at cost;

o ordering personnel at 4 of the 7 commissary stores were not properly appointed and none of the ordering personnel at the 7 commissary stores had received training (Enclosure 1 further discusses this issue);

o all merchandise orders at the 7 commissary stores were placed with only authorized vendors;

o all contract administration functions such as awards, ordering, and receiving were adequately segregated at the west service center and the 7 commissary stores;

o only 1 of the 7 commissary stores properly authorized personnel to obligate Government funds (Enclosure 1 further discusses this issue); and

o all vendor claims settlements were properly documented at the west service center and the 7 commissary stores.

Our subsequent review of 240 brand name items established that:

o quantities for 226 of the 240 items the commissary stores ordered, received, and were billed for were equal;

o all commissary receipts for the 240 items were recorded timely by the east service center to ensure prompt vendor payment;

o amounts that vendors billed for 211 of the 240 items were equal to the vendor prices negotiated at the regions, and for 240 items the negotiated prices were listed as the selling prices at the commissary stores (Enclosure 1 further discusses this issue); and

o invoices were matched with receipt documents for 238 of the 240 items at the east service center before payments were made.

The discrepancies noted were not considered material. Further discussion of the above issues and another concern noted during the audit is in Enclosure 1.

Management Comments

We provided a draft of this report to DeCA on December 23, 1994. Although not required to comment, DeCA concurred with the audit results but stated that the report should have identified the time frames of audit coverage for the prior reports, and should have stated that no repeat conditions were identified during the audit. Additionally, DeCA believed that because we did not identify the time frames, some readers of our report may conclude that DeCA did not take aggressive action to correct prior deficiencies. A complete text of management's comments is in Enclosure 2.

Audit Response

We acknowledge the DeCA concerns. However, because we used other samples and not statistical sampling, and because the locations we visited were different from those in prior reports, our conclusions were limited to the stores and items reviewed and not intended as projections or as followup to prior reports.

Because this report contains no findings or recommendations, written comments are not required. However, if management chooses to comment further on the final report, we request comments by April 10, 1995.

The courtesies extended to the audit staff are appreciated. If you have any questions on this report, please contact Mr. Robert J. Ryan, Audit Program Director, at (703) 604-9418 (DSN 664-9418) or Mr. John Yonaitis, Audit Project Manager, at (703) 604-9423 (DSN 664-9423). The distribution of this report is in Enclosure 4. The list of the audit team members is on the inside back cover.

Robert J. Lieberman

Robert J. Lieberman
Assistant Inspector General
for Auditing

Enclosures

Issues and Concern Noted During the Audit

Certification of Funds. Only one of the seven commissary stores that we visited had the properly executed blanket certification of funds authorization that DeCA requires to obligate Government funds. The Federal Acquisition Regulation, part 6.304, "Approval of the Justification," and the DoD Manual 7220.9, "DoD Accounting Manual," October 1988, state, in part, that a contracting officer or an official responsible for the administrative control of funds is the proper official to obligate Government funds. The authority to order resale items from DeCA blanket delivery orders came from the Chief of the Contracting Division of the west service center. The chief had delegated that authority by name or position to ordering officers at the commissary stores. According to DeCA internal policy, it was the responsibility of the ordering officers to ensure that sufficient funds were available before obligating the Government. The policy required the ordering officers to have a blanket written assurance, signed by responsible fiscal authority (regional resource manager) that funds were available to obligate the Government before placing orders for resale items. Because only one of the seven stores had a properly executed blanket certification of funds authorization, there was no assurance that all obligations were properly made.

Ordering Officers. Of the seven commissary stores we visited, four did not have appointment letters from the west service center for their ordering officers, and none of the ordering officers at the commissary stores had received training and orientation in procurement procedures as required by DeCA regulations. Further, the organizations of the ordering officers were not physically inspected or reviewed at least once each year as required by DeCA regulations. Therefore, there was no assurance that the proper individual was doing the ordering, and there was no assurance that the orders placed were in compliance with the Federal Acquisition Regulation and DeCA regulations.

The Director, DeCA, through the Defense Commissary Agency Acquisition Regulation Supplement, section 1.690, had delegated the appointment of commissary store ordering officers to the Chief of the Contracting Division at the west service center. Ordering officers were to be appointed in writing by the Chief of the West Service Center. The regulation also required the appointing authority or designee to "orient and instruct" ordering officers in "... standards of conduct and the procurement integrity requirements of the federal acquisition regulation." The ordering officers were also required under the DeCA acquisition regulation supplement to be under "the technical supervision of the appointing authority." As stated, the regulations were not fully complied with at four of the seven commissary stores.

Vendor Price Quotes. Based on our review at 6 commissary stores, vendor price quotes or the supply bulletin prices were missing from the official files for 15 of the 240 items reviewed. Therefore, DeCA had no assurance that the vendor price quotes did not exceed the supply bulletin prices. Vendor price

quotes are the agreed to prices after negotiations between DeCA and the vendors. The vendors submitted price quotes, valid for purchases in that month, to the DeCA regions where they were entered into the DIBS. The price quotes should not exceed the maximum price listed in the DPSC supply bulletin. DeCA policy letter 10-1, September 14, 1992, covering the ordering of resale/subsistence items, requires vendors to bill DeCA at the quoted prices, while DeCA used the quoted prices as the shelf price. The vendor price quotes also served as supporting evidence in vendors' claims disputes. Operating personnel at DeCA Headquarters indicated that vendor price quotes that the Federal Acquisition Regulation paragraph 4.805 required must be maintained by the regions for 6 years and 3 months.

Based on our review of 240 items ordered at 6 commissary stores, for the overwhelming majority, the price quotes and invoiced amounts were identical. Vendor price quotes did exceed the invoiced prices for 7 of the 240 items reviewed and were less than the invoiced prices for 5 of the items reviewed. However, the prices invoiced were less than the supply bulletin maximum prices. We were unable to locate invoices for 2 of the 240 items reviewed. The DeCA resale stock fund realized a gain on those items for which vendor price quotes (selling prices) were more than the invoiced prices. DeCA overpaid vendors and sold below cost those items for which invoiced prices were more than vendor price quotes.

Resale Ordering Agreement. In April 1994, DeCA initiated actions to replace DPSC supply bulletins, DeCA blanket delivery orders, and blanket purchase agreements with a single resale ordering agreement. The initiative would reduce the number of resale stock merchandise contracts by two-thirds with the development of the resale ordering agreement. The resale ordering agreement requires vendors and DeCA to enter into a trading partner agreement that establishes either electronic data invoicing, electronic funds transfer, or delivery ticket invoicing as the only pricing, invoicing, and payment methods that vendors can use. The provisions for electronic funds transfer are scheduled to be in place early in FY 1995.

The resale ordering agreements do not have maximum price limitations as exist in the DPSC supply bulletins. DeCA Headquarters has stated that supply and demand at the commissary stores would determine the maximum vendor prices for the resale stock merchandise items. That assertion would be true if DeCA were ordering resale stock merchandise items from a competitive market. However, DeCA purchases brand name items without competition. A principle of supply and demand states that without competition, as demand increases, prices will also increase. Without maximum price limitations, vendors could systematically increase prices for items with high demand.

Defense Commissary Agency Comments

DEFENSE COMMISSARY AGENCY
HEADQUARTERS
FORT LEE, VIRGINIA 23801-6300

REPLY TO ATTENTION OF
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JAN 20 1995

MEMORANDUM FOR INSPECTOR GENERAL, LOGISTICS SUPPORT DIRECTORATE, 400 ARMY NAVY DRIVE, ARLINGTON, VA 22202-2884

SUBJECT: Audit Report on Administration of Resale Stock Merchandise Contracts at Defense Commissary Agency (Project No. 4LA-0008)

Reference: DoDIG Memorandum, December 22, 1994, SAB.

In response to referenced report, DeCA does not disagree with the audit results. However, we believe the current report should identify time frames for prior audits and the fact DoDIG did not identify any repeat conditions during this audit. Specifically, Report Number 94-183 covered records in the time frame of 1st and 2nd quarter of FY 1993 while Report Number 93-135 covered payments made in the 1st and 2nd quarter of FY 1992. By remaining silent on the time frames for the prior conditions, some readers may conclude DeCA did not aggressively take action to correct prior deficiencies when surfaced.

RONALD P. McCOY
Colonel, USAF
Chief of Staff

ENCLOSURE 2

Organizations Visited or Contacted

Defense Organizations

Defense Commissary Agency Headquarters, Fort Lee, VA
Defense Commissary Agency Central Region Headquarters, Little Creek Naval Amphibious Base, VA
- Commissary Store, Fort Eustis, VA
- Commissary Store, Little Creek Naval Base, VA
- Commissary Store, Norfolk Naval Base, VA
- Commissary Store, Oceana Naval Air Station, VA

Defense Commissary Agency Midwest Region Headquarters, Kelly Air Force Base, TX
- Commissary Store, Kelly Air Force Base, TX
- Commissary Store, Randolph Air Force Base, TX

Defense Commissary Agency Northeast Region Headquarters, Fort Meade, MD
- Commissary Store, Andrews Air Force Base, MD
- Commissary Store, Fort Meade, MD
- Commissary Store, Fort Belvoir, VA
- Commissary Store, Quantico Marine Corps Base, VA

Defense Commissary Agency Southern Region Headquarters, Maxwell Air Force Base, AL
- Commissary Store, Gunter Air Force Base, AL
- Commissary Store, Maxwell Air Force Base, AL

Defense Commissary Agency East Service Center, Fort Lee, VA
Defense Commissary Agency West Service Center, Kelly Air Force Base, TX
Defense Finance and Accounting Service, Columbus, OH
Defense Personnel Support Center, Philadelphia, PA

Non-Defense Organizations

Marketing and Management Information, Inc., Bethesda, MD

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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 National Security, Committee on Appropriations
- House Committee on Government Reform and Oversight
- House Subcommittee on National Security, International Affairs and Criminal Justice, Committee on Government Reform and Oversight
- House Committee on National Security

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