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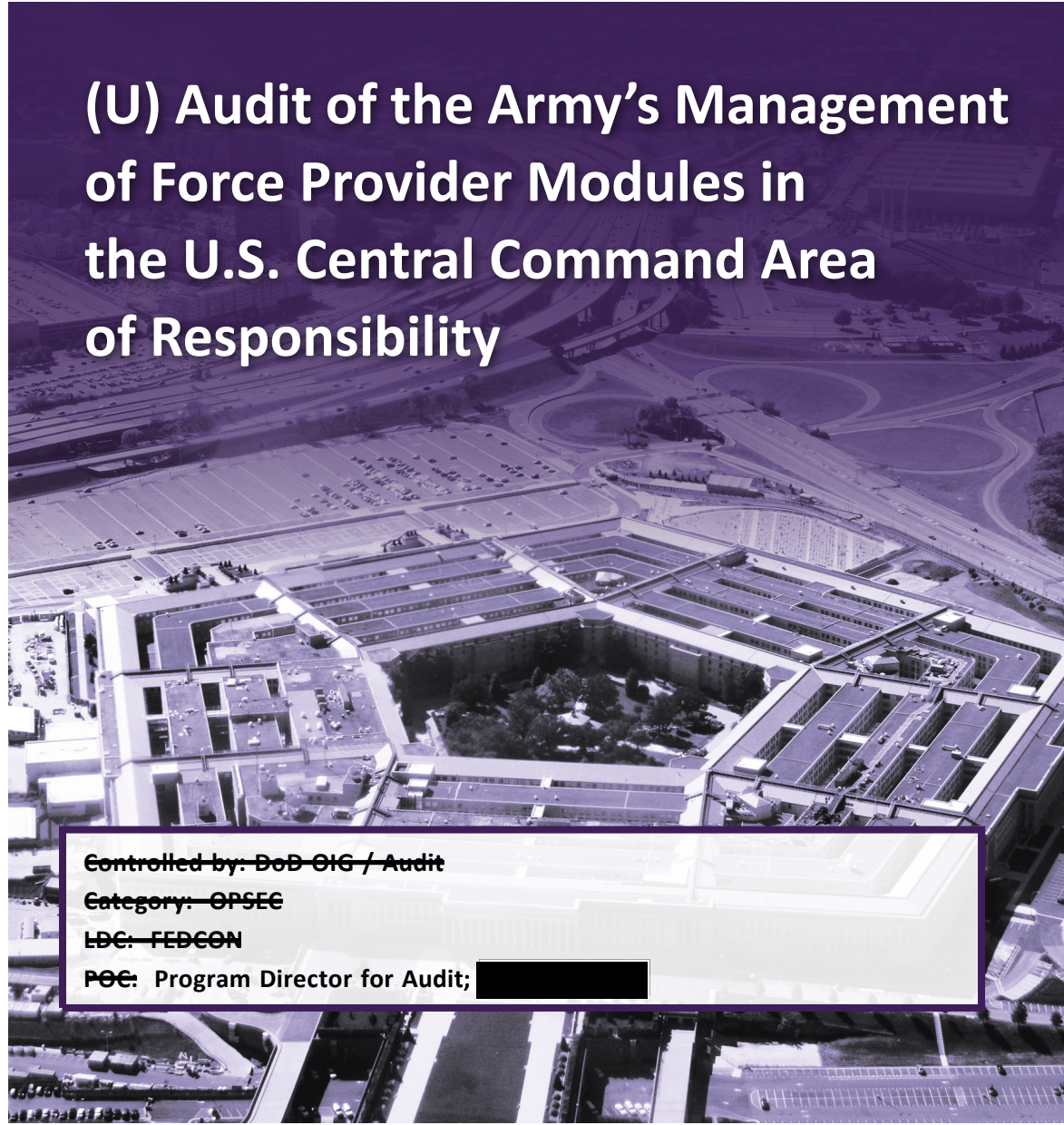
INSPECTOR GENERAL

U.S. Department of Defense

AUGUST 14, 2025



(U) Audit of the Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility



Controlled by: DoD OIG / Audit

Category: ~~OPSEC~~

LDC: ~~FEDCON~~

POC: Program Director for Audit; [REDACTED]

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

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(U) Results in Brief

(U) Audit of the Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility

August 14, 2025

(U) Objective

(CUI) The objective of this audit was to assess the effectiveness of the Army's management of the maintenance, storage, and accountability of Force Provider (FP) modules stored in the U.S. Central Command area of responsibility. The Army stored [REDACTED] of U.S. Central Command FP modules [REDACTED] therefore, this audit focused on the management of FP modules [REDACTED].

(U) Background

(CUI) FP is the Army's containerized and highly deployable "tent city" designed to support Army operations, plans, or contingencies. As of February 2025, the Army stored, with contractor support, [REDACTED] FP modules and at least [REDACTED] add-on kits, [REDACTED].

(U) Finding

(CUI) [REDACTED] did not effectively manage the maintenance, storage, and accountability [REDACTED] FP modules and [REDACTED] add-on kits stored in [REDACTED]. Specifically, the [REDACTED] did not require the contractor to create a schedule for maintenance in Global Combat Support System-Army (GCSS-Army), perform Care of Supplies in Storage (COSIS) maintenance, or store the FP modules and add-on

(U) Finding (cont'd)

(CUI) kits in accordance with requirements. Officials from [REDACTED] did not effectively manage FP module COSIS maintenance and storage requirements because:

- (CUI) the maintenance interval and storage requirements of the FP COSIS plan that [REDACTED] officials were required to implement were outdated; and
- (CUI) the U.S. Army Tank-automotive and Armaments Command (TACOM) Integrated Logistics Support Center (ILSC) did not coordinate nor did [REDACTED] officials request, for themselves and the contractor personnel, the required FP maintenance training until 4 ½ years (June 2024) after the Army transferred responsibility for FP modules and add-on kits [REDACTED].

(CUI) In addition, [REDACTED] officials did not account for FP components that require maintenance, such as [REDACTED] generators and [REDACTED] skid steers, individually in GCSS-Army. This occurred because the TACOM ILSC officials instructed [REDACTED] to account for FP components as one line item in GCSS-Army although components that require maintenance must be recorded separately.

(CUI) As a result of [REDACTED] not managing the maintenance and storage of FP modules and add-on kits in accordance with Army COSIS requirements, the Army has no assurance that the [REDACTED].

(U) Recommendations

(CUI) We made recommendations to address the Army's ineffective management of the maintenance, storage, and accountability of FP modules. We recommend that the TACOM ILSC update the FP COSIS plan with all maintenance and storage requirements necessary to properly maintain FP modules and add-on kits. Once the TACOM ILSC



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(U) Results in Brief

(U) Audit of the Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility

(U) Recommendations (cont'd)

(CUI) updates the FP COSIS plan, we recommend that [REDACTED] update its May 2024 plans of action and milestones to incorporate all updated FP COSIS plan requirements.

(U) Additionally, we recommend that the TACOM ILSC include in its update of the FP COSIS Plan procedures detailing the process for requesting and conducting FP module maintenance training. We also recommend that the TACOM ILSC conduct an analysis to determine whether the condition code of FP modules should reflect the operating status of integral components. Lastly, we recommend that the Army Deputy Chief of Staff, G-4, issue an execution order requiring all FP module storage site personnel to record in GCSS-Army individual FP components that require maintenance.

(U) Management Comments and Our Response

(U) Army officials agreed to take sufficient action to address the five recommendations in this report. TACOM officials provided sufficient documentation to verify that the corrective actions agreed to were complete for three recommendations; therefore, these recommendations are closed and two recommendations are resolved but will remain open. We will close the remaining recommendations when management provides documentation verifying that they have implemented corrective actions. Please see the Recommendations Table on the next page for the status of the recommendations.

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(U) Recommendations Table

(CUI) Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Army Deputy Chief of Staff, G-4	None	3	None
Commander, U.S. Army Tank–automotive and Armaments Command	None	None	1.a, 1.b, 1.c
[REDACTED]	None	2	None (CUI)

(U) Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **(U) Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **(U) Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **(U) Closed** – The DoD OIG verified that the agreed upon corrective actions were implemented.





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OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

August 14, 2025

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: (U) Audit of the Army's Management of Force Provider Modules in the
U.S. Central Command Area of Responsibility (Report No. DODIG-2025-138)

(U) This final report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

(U) Army officials addressed the five recommendations presented in the report and U.S. Army Tank-automotive and Armaments Command officials provided sufficient documentation to close three recommendations. Therefore, we consider two of the five recommendations resolved and open. We will close the remaining recommendations when you provide us documentation showing that all agreed-upon actions to implement the recommendations are completed. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendations. Send your response to either [REDACTED] if unclassified or [REDACTED] if classified SECRET.

(U) If you have any questions, please contact me at [REDACTED].

Richard B. Vasquez
Assistant Inspector General for Audit
Readiness and Global Operations

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(U) Introduction

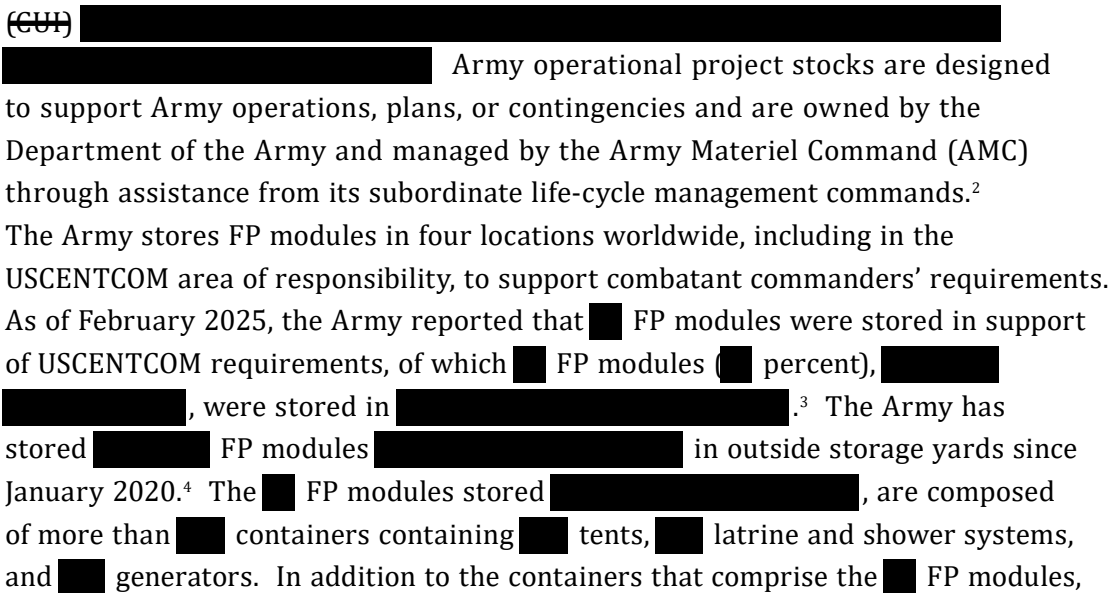
(U) Objective

(U) The objective of this audit was to assess the effectiveness of the Army's management of the maintenance, storage, and accountability of Force Provider (FP) modules stored in the U.S. Central Command (USCENTCOM) area of responsibility. The Army stores [REDACTED] percent of USCENTCOM FP modules at [REDACTED]; therefore, this audit focused on the management of FP modules at that location. See the Appendix for our scope and methodology.¹

(U) Background

(U) FP is the Army's containerized and highly deployable "tent city." The FP concept began in 1991 as a result of inadequate living conditions for Soldiers during Operations Desert Shield and Desert Storm. FP is a modular system that supports up to 150 personnel per module. The modules consist of military and commercial equipment, which provide Soldiers with necessities, such as climate-controlled housing, showers, latrines, laundry facilities, and kitchen facilities. A single FP module is packaged into 24 to 32 shipping containers, and those containers are issued as one complete set. Military units can add additional operational kits, including cold-weather kits; prime-power kits; large-scale electric kitchens; administration kits; and morale, welfare, and recreation kits. All FP module components are completely containerized or trailer mounted to facilitate rapid transfer by air, sea, road, or rail and allow combatant commands to project forces anywhere around the world within 24 to 48 hours. Figure 1 shows an example of a constructed FP module.

¹ (U) This report contains information that has been identified by the Department of Defense as Controlled Unclassified Information (CUI) that is not releasable to the public. CUI is Government-created or owned unclassified information that allows for, or requires, safeguarding and dissemination controls in accordance with laws, regulations, or Government-wide policies.



4 (EU) [REDACTED]. The physical relocation included moving [REDACTED] FP modules to [REDACTED].

(CUH) the Army stored [REDACTED] add-on kits consisting of [REDACTED] containers including chapels, cold-weather equipment, electric kitchens, and skid-steer loaders (skid steers) in [REDACTED].⁵

(U) Force Provider Maintenance, Storage, and Accountability Requirements

(CUH) [REDACTED]
[REDACTED]
[REDACTED]. As part of [REDACTED], the Army uses contracted support services to maintain, store, and account for all FP modules stored at [REDACTED]. Specifically, on August 13, 2016, the Army Contracting Command–Rock Island awarded a combined cost-plus-fixed-fee and firm-fixed-price contract to provide maintenance, supply, and transportation services for [REDACTED] equipment (which includes FP modules) [REDACTED] valued at \$23.8 million.⁶ The contractor is required to maintain and store [REDACTED] equipment on the contract’s equipment density list in accordance with Care of Supplies in Storage (COSIS) standards outlined in Army Technical Manual (TM) 38-470 and to maintain accountability of all [REDACTED] stock in Global Combat Support System–Army (GCSS-Army).⁷ On November 15, 2019, the Army Contracting Command–Rock Island modified the contract to incorporate the movement of FP modules from [REDACTED] [REDACTED]. The Army completed the transfer of FP modules from [REDACTED] in [REDACTED] and the Army Contracting Command–Rock Island added FP modules to the [REDACTED] contract equipment density list on December 31, 2020. However, the Army Contracting Command–Rock Island did not specifically add maintenance requirements for FP modules until April 2024. The Army added the FP-specific maintenance requirements to the [REDACTED] contract as a result of a previous DoD OIG audit.⁸

⁵ (U) A skid steer is a small construction vehicle used for a variety of tasks. Skid steers are used primarily for site preparation and to provide forklift capability to move and place large module systems and components.

⁶ (CUH) A cost-plus-fixed-fee contract is a cost-reimbursement contract that provides for payment to the contractor of a negotiated fee that is fixed at the inception of the contract. The Army reimburses the contractor for the contractor’s labor costs associated with [REDACTED] services.

(CUH) A firm-fixed-price contract provides for a price that is not subject to any adjustment on the basis of the contractor’s cost experience in performing the contract. The Army used the contractor’s direct costs for the basis of the firm-fixed-price on the [REDACTED] contract.

⁷ (U) U.S. Army TM 38-470, “Storage and Maintenance of Army Prepositioned Stock Materiel,” January 28, 2022.

(CUH) The [REDACTED] contract equipment density list is a contract document used to identify equipment the contractor is required to support.

(U) GCSS-Army is the Army’s accountable property system of record.

⁸ (CUH) [REDACTED]
[REDACTED].

(U) Maintenance and Storage Requirements

(U) The Army's COSIS program is designed to ensure the readiness of the Army's stored equipment by identifying and mitigating exposure to temperature, humidity, and other environmental factors. The COSIS program includes inspecting, testing, exercising, and packing preservation methods. It includes controls to ensure that equipment is maintained in the most efficient and cost-effective manner to help the Army avoid wasteful replacement costs and prevent the Army from issuing non-mission-capable equipment. Army TM 38-470 establishes requirements for preserving, packing, and marking focused on equipment protection against physical deterioration or damage during shipments and long-term storage. The TM also requires preventive maintenance every 2 years for equipment stored outside.

(U) In addition, the FP COSIS plan contains specific COSIS requirements for FP modules to ensure that modules in storage are maintained in a "ready-for-use" condition.⁹ The Integrated Logistics Support Center (ILSC) within the U.S. Army Tank-automotive and Armaments Command (TACOM), one of the Army's largest life-cycle management commands, developed the FP COSIS plan. According to the FP COSIS plan, unless a storage waiver exists, storage site personnel are required to store FP modules indoors to ensure that the equipment receives essential protection from outdoor elements.¹⁰ The FP COSIS plan identifies Sierra Army Depot, located in northern California, as the one storage site with an approved waiver exempting the indoor storage requirement due to its unique high-desert climate, low humidity, and low precipitation rates. However, in November 2023, TACOM ILSC officials stated that they would update the FP COSIS plan to remove all references that indicate a COSIS waiver process. The FP COSIS plan prescribes preventive maintenance services for specific components of the module in accordance with the components' equipment-specific TMs and requires documentation for all maintenance and corrective actions performed.¹¹

(U) Accountability Requirements

~~(CUI)~~ Army Regulation 710-4 requires that all property acquired by the Army be accounted for continuously from acquisition through consumption or disposal.¹² The Army requires automated management of all maintenance actions.¹³ GCSS-Army serves as the system of record for accountability and maintenance information

⁹ (U) TACOM, "FP COSIS Plan," December 2011.

¹⁰ (U) The FP COSIS plan does not require the indoor storage space to be temperature controlled.

¹¹ (U) Equipment TMs contain instructions for maintaining a piece of equipment. The FP COSIS plan maintenance requirements include instructions for performing COSIS inspections, repairs, and exercises, which we collectively refer to as "maintenance" throughout this report.

¹² (U) Army Regulation 710-4, "Inventory Management and Property Accountability," January 26, 2024.

¹³ (U) Maintenance management includes, among other functions, scheduling of maintenance work, inspections, services, and repairs.

(CUI) for all pre-positioned equipment stored in the USCENTCOM area of responsibility. GCSS-Army is required to be used to track equipment readiness and manage all levels of maintenance. All equipment—including components of equipment that require maintenance and are a part of a system such as FP modules—must be individually recorded in GCSS-Army. According to the [REDACTED] contract requirements, the contractor is required to use GCSS-Army to document maintenance performed and report the operational status of pre-positioned equipment, including FP modules.

(U) Force Provider Program Management

(U) The Program Executive Office, Combat Support and Combat Service Support, is the program office responsible for developing and managing FP module specifications. Headquarters, Department of the Army, and the AMC are responsible for providing overall guidance and funding for FP COSIS requirements. The TACOM is a major subordinate life-cycle management command of the AMC and includes the ILSC, Force Provider Sustainment Team, which is responsible for managing the execution of the FP COSIS program, maintaining the FP COSIS plan, and assisting storage site personnel through the process to receive FP module maintenance training.

(CUI) The Army Sustainment Command (ASC) is the executing arm of the AMC and is responsible for managing the maintenance, storage, and accountability of FP modules stored in USCENTCOM at [REDACTED]. The ASC delegates this responsibility to its subordinate command, [REDACTED]. [REDACTED] is responsible for managing contractor execution of the [REDACTED] contract maintenance, storage, and accountability requirements, including for FP modules. In May 2024, over 4-years after the transfer of responsibility for [REDACTED] FP modules and add-on kits, the [REDACTED] developed plans of action and milestones to manage [REDACTED] contractor execution of the April 2024 FP-specific COSIS maintenance and storage requirements. [REDACTED] immediately executed their plans of action and milestones and required the [REDACTED] contractor personnel to begin performing COSIS maintenance in November 2024.

(U) Finding

(CUI) [REDACTED] Did Not Effectively Manage Force Provider Modules [REDACTED]

(CUI) For over 4 years, [REDACTED] did not effectively manage the maintenance, storage, and accountability [REDACTED] FP modules and [REDACTED] add-on kits at [REDACTED]. Specifically, since the relocation and transfer of responsibility for [REDACTED] FP modules and add-on kits from [REDACTED] in 2020, [REDACTED] did not require the contractor to create a schedule for COSIS maintenance in GCSS-Army, perform COSIS maintenance, or store any of the [REDACTED] FP modules and [REDACTED] add-on kits in accordance with the FP COSIS plan. Officials from [REDACTED] did not effectively manage FP module COSIS maintenance and storage requirements because:

- (CUI) the maintenance interval and storage requirements of the FP COSIS plan that [REDACTED] officials were required to implement were outdated; and
- (CUI) the TACOM ILSC officials did not coordinate, nor did [REDACTED] officials request for themselves and the contractor personnel, the required FP maintenance training until 4 ½ years (June 2024) after the Army transferred responsibility for FP modules and add-on kits to [REDACTED] which occurred in January 2020.

(CUI) In addition, for more than 4 years, [REDACTED] officials did not properly account for FP module components that require maintenance, such as [REDACTED] generators and [REDACTED] skid steers, individually in GCSS-Army. This occurred because the TACOM ILSC officials instructed [REDACTED] to account for all components that comprise a FP module or add-on kit as one line item in the accountable property system of record although FP modules and add-on kits contain components that require maintenance and must be recorded separately in GCSS-Army.¹⁴

(CUI) As a result of [REDACTED] not managing the maintenance and storage of FP modules and add-on kits in accordance with Army COSIS requirements, the Army cannot ensure that the [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

¹⁴ (U) A line item captures the information about separately identifiable goods and services.

(CUH) [REDACTED] In addition, because [REDACTED] did not separately account for components that require maintenance, they cannot ensure that FP components will receive the required maintenance at the appropriate intervals to be fully operational when issued. For example, [REDACTED] officials stated that in 2022, U.S. military units in [REDACTED] reported that they received [REDACTED] FP containers from [REDACTED] with ripped tents and inoperable generators; showers; and laundry equipment. Had [REDACTED] separately accounted for those items that require maintenance and required the contractor to perform maintenance at the appropriate intervals, the defective equipment would have been identified before issuance.

(CUH) [REDACTED] Did Not Effectively Manage FP Module Maintenance and Storage

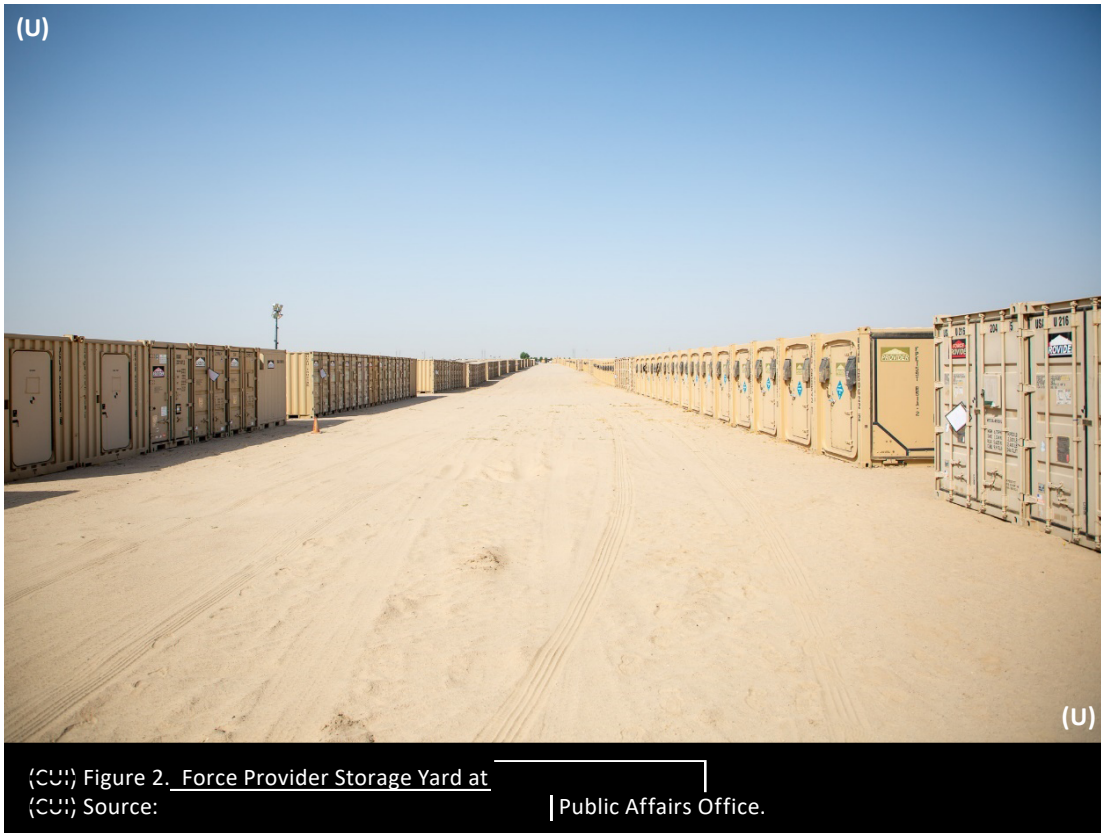
(CUH) [REDACTED] did not effectively manage the maintenance and storage of [REDACTED] FP modules and [REDACTED] add-on kits at [REDACTED]. Specifically, [REDACTED] did not require the contractor to create a schedule for COSIS maintenance in GCSS-Army or perform COSIS maintenance on the [REDACTED] FP modules and [REDACTED] add-on kits since the Army transferred responsibility for the equipment to [REDACTED] in 2020.

(CUH) Army Regulation 750-1 states that Army equipment meets the maintenance standard when scheduled services are performed at the interval required by the applicable TM.¹⁵ In addition, the [REDACTED] contract requires the contractor to strictly adhere to Army TM 38-470 and perform all maintenance actions on equipment listed in the contract's equipment density list, which included FP modules. According to Army TM 38-470, storage site personnel must schedule maintenance for equipment stored outdoors, such as the FP modules and add-on kits at [REDACTED] every 2 years. Furthermore, Army TM 38-470 requires storage site personnel to comply with the FP COSIS plan, which includes varying maintenance intervals for components of FP modules that require maintenance while in long-term storage but does not differentiate between maintenance intervals for modules and add-on kits stored outdoors versus indoors. Despite the maintenance requirements outlined in Army Regulation 750-1, Army TM 38-470, and the FP COSIS plan, [REDACTED] officials did not require the contractor to implement any of these requirements to create maintenance service schedules in GCSS-Army or perform COSIS maintenance on the [REDACTED] FP modules and [REDACTED] add-on kits to formally manage FP maintenance since the Army transferred responsibility for the equipment to [REDACTED] in 2020. We reviewed email correspondence between

¹⁵ (U) Army Regulation 750-1, "Army Materiel Maintenance Policy," March 2, 2023.

(CUI) [REDACTED] and the TACOM ILSC officials, which documented in October 2023, that [REDACTED] did not perform or require the contractor to perform maintenance on FP modules or add-on kits after the Army transferred sustainment responsibility. We also received a briefing from [REDACTED] officials in May 2024 that acknowledged the 4-year gap in creating maintenance plans in GCSS-Army and performing maintenance on the [REDACTED] FP modules and [REDACTED] add-on kits stored at [REDACTED] as of April 2024.

(CUI) Additionally, [REDACTED] did not effectively manage the storage of FP modules at [REDACTED]. Specifically, [REDACTED] did not store the [REDACTED] FP modules and [REDACTED] add-on kits in accordance with the FP COSIS plan. The FP COSIS plan requires storage site personnel to store FP modules and add-on kits in unheated and non-temperature-controlled warehouse space to ensure that all FP modules and add-on kits receive essential protection from the elements. Despite this indoor storage requirement outlined in the FP COSIS, [REDACTED] stored [REDACTED] FP modules and add-on kits in outdoor storage yards since 2020. Figure 2 depicts a portion of the FP modules in an outdoor stage yard at [REDACTED] on May 16, 2024.



(CUH) Officials from [REDACTED] Relied on Outdated FP Specific COSIS Requirements and Lacked Training

(CUH) Officials from [REDACTED] did not require the contractor to create COSIS maintenance schedules, perform COSIS maintenance, or store [REDACTED] FP modules or add-on kits in accordance with the FP COSIS plan because the FP COSIS plan was outdated. Additionally, [REDACTED] did not meet COSIS maintenance requirements because the TACOM ILSC did not coordinate, nor did [REDACTED] request for themselves and the contractor, the required FP maintenance training.

(U) Outdated COSIS Maintenance and Storage Requirements

(CUH) [REDACTED] officials did not meet COSIS maintenance and storage requirements because the maintenance interval and storage requirements of the FP COSIS plan were outdated. As of May 2024, [REDACTED] officials created [REDACTED] FP module maintenance schedules in GCSS-Army based on the Army TM 38-470 2-year outdoor storage maintenance interval requirement, rather than the FP COSIS plan or the TACOM ILSC official's October 2023 instructions. Specifically, the FP COSIS plan prescribed varying maintenance intervals by component for indoor storage; while the TACOM ILSC instructed [REDACTED] officials [REDACTED], [REDACTED] to schedule all FP modules for 3-year COSIS maintenance intervals regardless of the storage environment because they were updating the FP COSIS plan. The FP COSIS plan was developed to account for equipment safety, complexity, and the effects of long-term storage. The FP COSIS plan states that, "too much inspection and exercise can be just as destructive to the equipment as long-term neglect." However, [REDACTED] officials stated that they manage [REDACTED] FP modules on 2-year maintenance intervals in accordance with the Army TM 38-470 outdoor storage maintenance interval requirement because the FP COSIS plan did not differentiate between indoor and outdoor storage. The following table displays the varying FP COSIS plan maintenance intervals prescribed for FP module components compared with the Army TM 38-470, 2-year maintenance interval, and the TACOM ILSC 3-year instructions.

(U) Table. FP COSIS Plan, Army TM 38-470, and TACOM ILSC Maintenance Intervals

(U) FP Module Component	FP COSIS Plan Maintenance Interval for Indoor Storage	Army TM 38-470 Maintenance Interval for Outdoor Storage	TACOM ILSC Maintenance Interval for Outdoor/ Indoor Storage
Fuel Distribution System	Annually	2 years	3 years
Batch Laundry	2 years	2 years	3 years

(U)

(U) Table. FP COSIS Plan, Army TM 38-470, and TACOM ILSC Maintenance Intervals (cont'd)

(U) FP Module Component	FP COSIS Plan Maintenance Interval for Indoor Storage	Army TM 38-470 Maintenance Interval for Outdoor Storage	TACOM ILSC Maintenance Interval for Outdoor/ Indoor Storage
Latrine System	2 years	2 years	3 years
Refrigerated Container	2 years	2 years	3 years
Kitchen System	2 years	2 years	3 years
Shower System	2 years	2 years	3 years
Waste Water Evacuation Tank	2 years	2 years	3 years
Shower Water Reuse System	2 years	2 years	3 years
Power Generation Equipment	3 years	2 years	3 years
Environmental Control Units	3 years	2 years	3 years
Water Heater	4 years	2 years	3 years
Sewage Ejection Pump	4 years	2 years	3 years
Electrical Feeder / Power Distribution Systems	5 years	2 years	3 years

(U)

(U) Source: The DoD OIG.

(CUI) Furthermore, the TACOM ILSC did not update the FP COSIS plan to consider storage sites without available indoor storage space. In October 2023, [REDACTED] asked the TACOM ILSC whether a storage waiver existed for the [REDACTED] FP modules and add-on kits because they are stored outdoors. Despite the indoor storage requirement of the FP COSIS plan, the TACOM ILSC stated that a storage waiver for the FP modules and add-on kits stored [REDACTED] would not be necessary. Instead, in November 2023, TACOM ILSC stated that it planned to update the FP COSIS plan to remove the storage waiver reference to ultimately allow the commander to decide on storage based on indoor storage availability and priority of equipment.

(CUI) One year and 4 months have passed since the TACOM ILSC informed [REDACTED] that it would update the FP COSIS plan; however, as of March 2025, the TACOM ILSC has not updated the FP COSIS plan, which is now more than 13 years old. During the audit, the TACOM ILSC officials acknowledged the conflicting storage and maintenance interval requirements and stated that

(~~CUH~~) the TACOM ILSC intends to update the FP COSIS plan by April 2025. In addition to removing the references to a storage waiver process, the TACOM ILSC officials stated that they intend to update maintenance intervals to 3-years for all FP module components regardless of storage environment, adding maintenance requirements for add-on kits, and tailoring the FP COSIS plan to include more overall maintenance requirements. For example, the TACOM ILSC officials stated that during a training event in June 2024, they instructed [REDACTED] officials to protect FP modules and add-on kits from the open storage environmental elements by keeping the FP containers at least 6 to 8 inches above the desert ground. The TACOM ILSC officials explained that the FP COSIS plan requires keeping FP modules and add-on kits off the ground to allow air flow. However, we reviewed the FP COSIS plan and did not find any requirements to protect FP modules from outdoor elements.

(~~CUH~~) The FP COSIS plan states that storage sites should schedule COSIS maintenance so that a container is opened as few times as possible. However, as a result of the TACOM ILSC's inadequate instruction to schedule [REDACTED] FP modules for 3-year COSIS maintenance intervals and failure to update the FP COSIS plan to include all relevant COSIS requirements and environmental factors, [REDACTED] does not have the documented guidance required to effectively manage the maintenance and storage of FP modules and add-on kits to ensure that the [REDACTED] contractor performs required maintenance on the correct schedule and appropriately protects them from the outdoor storage environment. Therefore, we recommend that the Commander of TACOM, require the TACOM ILSC to update the 2011 FP COSIS plan to incorporate all relevant requirements for storage site personnel to properly maintain FP modules, including environmental storage and maintenance requirements specific to outdoor storage yards, providing definitive maintenance intervals and ensuring inclusion of [REDACTED] FP module components and add-on kits.

(~~CUH~~) Once the TACOM ILSC officially completes updates to the FP COSIS plan, the [REDACTED] should ensure that [REDACTED] and, as needed, updates its May 2024 plans of action and milestones to incorporate all updated FP COSIS plan requirements.

(~~CUH~~) The TACOM ILSC Did Not Coordinate and [REDACTED] Did Not Request Timely Training on FP Module Maintenance

(~~CUH~~) [REDACTED] also did not meet COSIS maintenance requirements because the TACOM ILSC did not coordinate nor did [REDACTED] request for themselves and the contractor the required FP maintenance training until June 2024—4½ years after the Army transferred responsibility for [REDACTED]

(CUI) [REDACTED] FP modules and add-on kits to [REDACTED]. The TACOM ILSC is responsible for managing the overall execution of the FP COSIS program and assists storage site personnel with scheduling and completing the TACOM ILSC-required maintenance training to ensure readiness of FP modules in storage. The TACOM ILSC officials confirmed that FP module training is a TACOM ILSC requirement (rather than an [REDACTED] contract requirement) and stated that before they can authorize opening the containers, [REDACTED] and contractor personnel responsible for performing maintenance must first understand how to properly maintain FP module specialty components and properly open containers without degrading equipment. The TACOM ILSC did not document their training requirement, direction to not open FP containers until training is completed, or the process for requesting FP module training.

(CUI) The TACOM ILSC officials stated that they intended to coordinate training for [REDACTED] and contractor personnel at [REDACTED] on COSIS maintenance requirements when the FP modules began to arrive in January 2020; however, they were unable to due to COVID-19 travel restrictions, which lasted until late 2021. The TACOM ILSC officials further stated that they briefed [REDACTED] officials on the COSIS maintenance requirements at the beginning of 2022 and were waiting for [REDACTED] to request the required training. However, those [REDACTED] officials eventually rotated out of [REDACTED] and the TACOM ILSC never followed up with the incoming [REDACTED] officials to determine whether they were ready to receive training. Instead, the TACOM ILSC waited until October 2023 when [REDACTED] officials requested the TACOM ILSC FP module maintenance training, to assist with coordinating the required training. The TACOM ILSC received the request from [REDACTED] over 2 years after the modules and add-on kits arrived at [REDACTED] and COVID-19 travel restrictions were lifted. The TACOM ILSC confirmed that [REDACTED] officials did not open any FP containers after transfer of responsibility in 2020 and verified that [REDACTED] officials should continue to wait for the FP module training before opening any containers.

(CUI) Although the TACOM ILSC officials assisted [REDACTED] in receiving the required training in June 2024, the FP maintenance training requirement is not documented to ensure storage site personnel are aware of the need for the required TACOM ILSC training to maintain the integrity of the FP modules before opening containers. The [REDACTED] contract is in the process of transitioning to a different contractor and [REDACTED] officials who were a part of the training will eventually rotate [REDACTED]. Army officials are deployed [REDACTED], on a rotational basis and the rotation of [REDACTED]

(CUH) officials who received the June 2024 required training may occur before the transition of the [REDACTED] contract is complete. Therefore, to ensure that storage site personnel receive the TACOM ILSC-required FP maintenance training without delay in the future, we recommend that the Commander of TACOM require the TACOM ILSC to include in their update of the FP COSIS plan procedures that detail the TACOM ILSC and storage sites' roles and responsibilities to initiate, coordinate, track, and conduct FP module maintenance training.

(CUH) [REDACTED] Did Not Properly Account for FP Components

(CUH) [REDACTED] did not properly account for FP components that require maintenance, such as [REDACTED] generators and [REDACTED] skid steers, separately in GCSS-Army. To properly manage all maintenance actions and comply with the property accountability and maintenance requirements of Army regulations, all equipment—including components of equipment that require maintenance and are a part of a system such as FP modules—must be recorded in GCSS-Army separately. Additionally, the [REDACTED] contract requires the contractor to use GCSS-Army to schedule maintenance, document the performance of maintenance, and track the operational status of [REDACTED] equipment. Furthermore, the FP COSIS plan requires storage site personnel to schedule and conduct regular, reoccurring maintenance to ensure that the FP modules and add-on kits are preserved and maintained in a “ready-for-use” condition. To properly manage maintenance and accurately report the operational status of individual components as well as the complete FP module in GCSS-Army, [REDACTED] must account for FP module components that require maintenance separately in GCSS-Army. However, we conducted inventory testing of [REDACTED] FP modules listed in GCSS-Army, consisting of [REDACTED] containers with components that require maintenance, such as latrines, shower systems, and generators. Although we were able to locate [REDACTED] containers onsite at [REDACTED] [REDACTED] did not separately account for [REDACTED] individual components requiring maintenance inside the containers in GCSS-Army. In addition, we conducted inventory testing of [REDACTED] site preparation kits, which contained skid steers, an FP module component that requires regular maintenance, and found that [REDACTED] did not account for [REDACTED] skid steers separately in GCSS-Army.¹⁶ Figure 3 shows an FP skid steer stored in a container at [REDACTED]

¹⁶ (U) A site preparation kit is an FP module add-on kit that includes equipment to aid the using unit in preparing a piece of land for FP module setup. For example, the site preparation kit includes a skid steer, which can be used to level uneven ground for tent setup.



(U) Figure 3. FP Skid Steer Stored Inside a Container at [REDACTED]
(U) Source: The DoD OIG.

(CUH) During our inventory testing, [REDACTED] officials did not have the TACOM ILSC-required FP module training. However, the TACOM ILSC officials authorized [REDACTED] officials to open any containers we requested to visually inspect and verify individual components inside containers such as skid steers or generators. Because [REDACTED] officials had not taken the required FP module training, the TACOM ILSC officials did not authorize [REDACTED] to unpack or test the operating status of any FP components inside the opened containers. [REDACTED] officials opened [REDACTED] containers in our sample of [REDACTED] FP modules and [REDACTED] site preparation kits. The [REDACTED] and TACOM ILSC officials affirmed that none of the FP module containers were opened at [REDACTED]

(~~CUH~~) until our May 2024 inventory testing.¹⁷ While we were unable to verify the operational status of the individual components during our inventory testing, [REDACTED] reported [REDACTED] FP modules and [REDACTED] add-on kits as fully mission capable in GCSS-Army during our inventory testing despite knowing that [REDACTED] FP modules or add-on kits received maintenance for at least 4 years.¹⁸ The FP COSIS plan states that, while in storage, FP modules and add-on kits are only maintained in serviceable condition with proper COSIS maintenance. As described in this report, [REDACTED] officials did not require the contractor to perform maintenance on [REDACTED] FP modules and [REDACTED] add-on kits after the relocation and transfer of responsibility for [REDACTED] FP modules and add-on kits from [REDACTED] in 2020. Therefore, even though [REDACTED] FP modules and [REDACTED] add-on kits are reported as fully mission capable in GCSS-Army as of March 2025, [REDACTED]

(U) The TACOM ILSC Considered all Components That Comprise a FP Module or Add-on Kit as One Line Item

(~~CUH~~) [REDACTED] officials did not account for the FP module components that require maintenance separately in GCSS-Army because the TACOM ILSC officials instructed [REDACTED] to account for all components that comprise a FP module and add-on kit as one line item in GCSS-Army. Program Executive Office, Combat Support and Combat Service Support officials stated that the Army appropriately designated FP modules as a major end item with all components under one line item. Program Executive Office, Combat Support and Combat Service Support and the TACOM ILSC officials acknowledged that they were aware of the need to record FP module components requiring maintenance separately in GCSS-Army to manage maintenance actions within GCSS-Army. Program Executive Office, Combat Support and Combat Service Support and the TACOM ILSC officials explained that if the individual components that comprise an FP module were recorded separately in GCSS-Army, those components would be accounted for twice in the system, causing the Army to mistakenly overestimate the number of items in inventories, as those items cannot be issued separately from the FP module. The separately listed FP components would also be visible to all Army personnel with access to requisition the items in GCSS-Army and those personnel may not understand the component is integral

¹⁷ (U) Our inventory testing did not include physically testing the equipment to verify whether it operated; instead, our testing verified the existence of FP modules in our sample and completeness of Army records. See the Appendix for further discussion of our scope and methodology.

¹⁸ (~~CUH~~) In May 2024, the audit team used a universe of [REDACTED] FP modules and [REDACTED] add-on kits for our inventory testing. The Army has since stored [REDACTED] FP modules [REDACTED]

(CUI) to an FP module. However, the TACOM ILSC and ASC officials both agreed that equipment must go through a requisition approval process in GCSS-Army and the requisition approval process serves as an internal control to prevent equipment listed separately in GCSS-Army that belongs to an FP module from being released mistakenly. Therefore, GCSS-Army provides the capability for storage site personnel or the TACOM ILSC officials to reject requests for FP module components that are listed separately in GCSS-Army for maintenance purposes but are actually a part of an FP module or add-on kit making the TACOM ILSC's overestimated inventory and mistaken requisition concerns more unlikely to occur.

(CUI) The Army has had challenges with the visibility of equipment in the past by not accounting for individual components that are part of a set in GCSS-Army. For example, according to Army G-4 officials, Army staff required fully mission capable ventilators during the COVID-19 pandemic; however, the Army did not have visibility of all the ventilators owned by the Army as some were a part of medical kits and not accounted for separately in GCSS-Army. Army G-4 officials stated that as result, the Army could not easily determine the number of ventilators available, the condition of available ventilators, or whether the ventilators had undergone all required maintenance. To resolve this, on June 16, 2021, the Army issued an execution order [REDACTED]

[REDACTED].¹⁹ Other [REDACTED] storage sites responsible for storing and maintaining FP modules have implemented similar accountability policies as the execution order. For example, [REDACTED] accountability officials for [REDACTED] stated that they recorded all FP module components that require maintenance separately in GCSS-Army using the unique serial number to ensure that those components received maintenance at the proper intervals. Officials [REDACTED] stated that they intended to mirror how [REDACTED] officials accounted for [REDACTED] FP modules and add-on kits. Accounting for FP module components that require maintenance separately in GCSS-Army helps the Army maintain visibility of the equipment and allows maintenance personnel to establish maintenance schedules and document required maintenance, ensuring that the components remain serviceable in a "ready-for-use" condition. Therefore, to ensure consistency in accountability and required maintenance records of FP module components across the Army, the Army Deputy Chief of Staff, G-4, should issue an execution order requiring all FP module storage site personnel to record individual FP components that require maintenance in GCSS-Army.

¹⁹ (U) Headquarters Department of the Army, Execution Order 138-21, "GCSS-Army Integration," June 16, 2021.

(CUH) Accounting for FP modules and add-on kits by line item also prohibits accurate reporting of the operational status of modules and kits. For example, in June 2024, when the TACOM ILSC assisted [REDACTED] officials and contractor personnel in receiving training on [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]. However, the TACOM ILSC officials stated that they only downgrade the condition code of the overall FP module if a key piece of equipment that impacts quality of life is missing, such as a kitchen system, not if the module or kit did not receive COSIS maintenance. The TACOM ILSC officials also stated that despite the FP modules and add-on kits stored at [REDACTED] not receiving maintenance since at least 2019, they did not intend to downgrade the condition codes to a status that would alert Army decision makers of the potential non-mission-capable equipment. The TACOM ILSC officials further stated that they deploy a technical assistance team to help set up FP modules and add-on kits when issued that can help units with any issues that may have been caused by insufficient maintenance. However, accurate reporting of operational readiness statuses enables Army leaders to make more informed maintenance requirements decisions and provides better visibility of the overall health of FP modules and add-on kits. Therefore, we recommend that the Commander of TACOM direct the TACOM ILSC to conduct an analysis to determine whether the condition code of an FP module should reflect the operating status of those components integral to the operation of the overall FP module.

(CUH) Improper Management of FP Modules Increases Risks [REDACTED]

(CUH) As a result of [REDACTED] not managing maintenance and storage of the [REDACTED] FP modules and [REDACTED] add-on kits [REDACTED], in accordance with Army COSIS requirements, the Army cannot ensure that the reported [REDACTED] [REDACTED] [REDACTED]. In addition, as a result of [REDACTED] not properly accounting for FP components, [REDACTED] officials lose visibility of components that require maintenance, which prevents them from ensuring that FP components receive the required

(CUI) maintenance at the appropriate intervals and further jeopardizes accurate FP module [REDACTED] in GCSS-Army. For example, [REDACTED] officials stated that in 2022, U.S. military units [REDACTED] reported that they received [REDACTED] FP containers from [REDACTED] with ripped tents and inoperable generators; showers; and laundry equipment.

(U) Command Initiated Actions from a Prior Audit Addressed Force Provider Requirement Concerns

(CUI) In May 2024, [REDACTED] officials stated that they did not require the contractor to perform COSIS maintenance on any of the FP modules and add-on kits because the [REDACTED] contract performance work statement did not explicitly require the contractor to maintain operational project stocks. Officials from [REDACTED] stated that the Army added FP-specific maintenance requirements to the [REDACTED] contract after a prior DoD OIG report identified [REDACTED] inventory shortages.²⁰ In response to a recommendation from the prior report, [REDACTED] officials completed an [REDACTED] inventory validation. During the inventory validation, [REDACTED] realized that FP modules and add-on kits were [REDACTED] but were not being properly maintained.

(CUI) To address this issue, in June 2023, [REDACTED] officials submitted an [REDACTED] contract modification to the Army Contracting Command-Rock Island to ensure FP module maintenance requirements are stated in the [REDACTED] contract. In April 2024, the Army Contracting Command-Rock Island modified the [REDACTED] contract to state that Army TM 38-470 standards for COSIS maintenance requirements applied to FP modules and add on-kits. In addition, as previously mentioned, in May 2024, [REDACTED] developed plans of action and milestones to manage [REDACTED] contractor execution of FP-specific COSIS maintenance and storage requirements. The plans of action and milestones included plans for the [REDACTED] to require the [REDACTED] contractor personnel to begin performing COSIS maintenance by November 2024. The actions taken by the Army Contracting Command-Rock Island to modify the [REDACTED] contract and [REDACTED] to develop updated maintenance requirements addressed the cause of improper maintenance of FP modules and add on kits. Therefore, we are not making a recommendation on this issue.

²⁰ (CUI) [REDACTED]

(U) Recommendations, Management Comments, and Our Response

(U) Recommendation 1

(U) We recommend that the Commander of the U.S. Army Tank-automotive and Armaments Command require the U.S. Army Tank-automotive and Armaments Command, Integrated Logistics Support Center to:

- a. **(U) Update the 2011 Force Provider Care of Supplies in Storage plan to incorporate all relevant requirements for storage site personnel to properly maintain Force Provider modules, including environmental storage and maintenance requirements specific to outdoor storage yards, providing definitive maintenance intervals and ensuring inclusion of all Force Provider module components and add-on kits.**
- b. **(U) Include in their update of the Force Provider Care of Supplies in Storage plan procedures that detail the U.S. Army Tank-automotive and Armaments Command, Integrated Logistics Support Center's and storage sites' roles and responsibilities to initiate, coordinate, track, and conduct Force Provider module maintenance training.**

(U) Commander of the U.S. Army Tank-automotive and Armaments Command Comments

(U) The Deputy to the Commander of TACOM, responding for Commander of TACOM, agreed with Recommendations 1.a and 1.b. Specifically, the Deputy to the Commander agreed to update the FP COSIS plan by May 1, 2026. In response to Recommendation 1.a, the Deputy to the Commander stated that TACOM will update the FP COSIS plan to clarify inspection and maintenance cycles, add additional program equipment, require all maintenance-specific equipment to be on record individually, and specify outdoor storage requirements. In response to Recommendation 1.b, the Deputy to the Commander stated that TACOM will update the FP COSIS plan to include the TACOM ILSC and storage site roles and responsibilities to request; coordinate; track; and conduct program equipment maintenance, operational, and new equipment training. On July 8, 2025, TACOM officials provided the finalized FP COSIS plan that included all stated updates.

(U) Headquarters, U.S. Army Materiel Command Comments

(U) Although not required to comment, the AMC Executive Deputy to the Commanding General and Chief, G-3 (Operations and Readiness) Support Operations Division agreed with Recommendations 1.a and 1.b.

(U) U.S. Army Office of the Deputy Chief of Staff, G-4 Comments

(U) Although not required to comment, the Director of Operations for the U.S. Army Office of the Deputy Chief of Staff, G-4 agreed with Recommendations 1.a and 1.b and endorsed AMC's responses.

(U) Our Response

(U) Comments from the Deputy to the Commander of TACOM addressed all specifics of Recommendations 1.a and 1.b and we verified that the finalized FP COSIS plan TACOM provided in July 2025 included all stated updates; therefore, both recommendations are closed.

- c. **(U) Conduct an analysis to determine whether the condition code of a Force Provider module should reflect the operating status of those components integral to the operation of the overall Force Provider module.**

(U) Commander of the U.S. Army Tank-automotive and Armaments Command Comments

(U) The Deputy to the Commander of TACOM, responding for the Commander of TACOM, did not agree with the recommendation, stating that the recommended analysis is not needed because the TACOM ILSC has verified that GCSS-Army has the capability to automatically downgrade the serviceability status of the parent item based on the serviceability status of the sub-component when all components that require maintenance are brought to record separately under the parent item. The Deputy to the Commander further stated that an Army Executive Order requires components that require maintenance to be recorded in GCSS-Army as separate entries under the parent item. The Deputy to the Commander stated that TACOM will update the FP COSIS plan to include this requirement and on July 8, 2025, TACOM officials provided the finalized FP COSIS plan.

(U) Headquarters, U.S. Army Materiel Command Comments

(U) Although not required to comment, the AMC Executive Deputy to the Commanding General and Chief, G-3 (Operations and Readiness) Support Operations Division agreed with the recommendation. The Chief stated that TACOM completed the analysis and concluded that FP modules were properly accounted for in GCSS-Army and components requiring maintenance were properly tracked and maintained. The AMC Executive Deputy agreed with the Chief and stated that AMC overturned TACOM's disagreement.

(U) U.S. Army Office of the Deputy Chief of Staff, G-4 Comments

(U) Although not required to comment, the Director of Operations for the U.S. Army Office of the Deputy Chief of Staff, G-4 agreed with the recommendation and endorsed the AMC's responses.

(U) Our Response

(U) Although the Deputy to the Commander of TACOM disagreed with the recommendation, the actions taken to verify GCSS-Army's capability to automatically downgrade the serviceability code of the parent item and to update the FP COSIS plan to ensure FP components that require maintenance are recorded as separate entries under the parent item, satisfied the intent of the recommendation. We reviewed the July 2025 FP COSIS plan and determined that TACOM officials did complete the stated updates. Therefore, this recommendation is closed.

(U) Recommendation 2

~~(CUH)~~ We recommend that [REDACTED] ensure that [REDACTED] reviews and, as needed, updates its May 2024 plans of action and milestones to incorporate all updated Force Provider Care of Supplies in Storage plan requirements.

~~(CUH)~~

Comments

~~(CUH)~~ The Commanding General of ASC, responding for [REDACTED], agreed with the recommendation and stated that [REDACTED] would update its plans of action and milestones to incorporate all new FP requirements within 6 months of TACOM publishing the finalized FP COSIS plan.

(U) Headquarters, U.S. Army Materiel Command Comments

(U) Although not required to comment, the AMC Executive Deputy to the Commanding General and Chief, G-3 (Operations and Readiness) Support Operations Division agreed with the recommendation.

(U) U.S. Army Office of the Deputy Chief of Staff, G-4 Comments

(U) Although not required to comment, the Director of Operations for the U.S. Army Office of the Deputy Chief of Staff, G-4 agreed with the recommendation and endorsed the AMC's responses.

(U) Our Response

~~(CUI)~~ Comments from the Commanding General of ASC addressed all specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we receive documentation to verify that [REDACTED] has updated its plans of action and milestones to include any new FP requirements after TACOM publishes its finalized FP COSIS plan.

(U) Recommendation 3

(U) We recommend that the Army Deputy Chief of Staff, G-4 issue an execution order requiring all Force Provider module storage site personnel to record individual Force Provider components that require maintenance in Global Combat Support System-Army.

(U) U.S. Army Office of the Deputy Chief of Staff, G-4 Comments

(U) The Director of Operations for the U.S. Army Office of the Deputy Chief of Staff, G-4, responding for the Army Deputy Chief of Staff, G-4 agreed with the recommendation and stated the Army G-4 plans to issue an execution order by October 1, 2025, that requires storage site personnel to record individual FP components that require maintenance in GCSS-Army.

(U) Our Response

(U) Comments from the Director of Operations addressed all specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we receive the execution order and verify that it requires the Army to record FP components that require maintenance separately in GCSS-Army.

(U) Appendix

(U) Scope and Methodology

(U) We conducted this performance audit from April 2024 through April 2025 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

(U) We reviewed the following criteria to obtain an understanding of FP module maintenance, storage, and accountability requirements.

- (U) Army TM 38-470, "Storage and Maintenance of APS Materiel," January 28, 2022
- (U) The TACOM ILSC, "FP COSIS Plan," December 2011
- (U) Army Regulation 710-4, "Inventory Management and Property Accountability," January 26, 2024
- (U) Army Regulation 750-1, "Army Materiel Maintenance Policy," March 2, 2023

(U) We interviewed personnel and reviewed documents related to the maintenance, storage, and accountability of FP modules and add-on kits, including but not limited to emails, command briefings, GCSS-Army excerpts, and organizational charts from the following organizations to understand the roles and responsibilities of each organization for FP module maintenance, storage, and accountability requirements.

- (U) Army Headquarters, Deputy Chief of Staff G-4; Washington, D.C.
- (U) ASC; Rock Island, Illinois
- (CUH) [REDACTED]
- (CUH) [REDACTED]
- (U) Program Executive Office, Combat Support and Combat Service Support, Technical Assistance Team; Fort Devens Range Control Lancaster, Massachusetts
- (U) The TACOM ILSC; Fort Devens Range Control Lancaster, Massachusetts

(CUH) We conducted a site visit [REDACTED], from May 13 through May 23, 2024, to discuss the roles and responsibilities [REDACTED] personnel and the processes used to maintain, store, and account for FP modules, FP module components requiring maintenance, and add-on kits. To review whether [REDACTED]

(CUI) [REDACTED] properly accounted for FP modules; FP module components requiring maintenance; and add-on kits in GCSS-Army, during our site visit [REDACTED], we used the random number generator feature of Microsoft Excel to nonstatistically select a sample of [REDACTED] FP modules consisting of [REDACTED] containers from the universe of [REDACTED] FP modules listed in GCSS-Army.²¹ We physically inspected the exterior of the [REDACTED] containers and opened [REDACTED] containers to visually confirm that the equipment stored inside the containers matched the list of equipment attached to each container. In addition, we reviewed a sample of [REDACTED] containers that stored skid steers listed in GCSS-Army. We inspected the exterior of the [REDACTED] containers that stored the skid steers and opened [REDACTED] containers to visually confirm that the skid steers were inside.

(U) We conducted a site visit to Fort Devens Range Control Lancaster, Massachusetts on July 1, 2024, to meet with and discuss the roles and responsibilities of the TACOM ILSC and Program Executive Office, Combat Support and Combat Service Support, Technical Assistance Team personnel and the requirements to maintain, store, and account for FP module equipment.

(U) This report was reviewed by the DoD Components associated with this oversight project to identify whether any of their reported information, including legacy FOUO information, should be safeguarded and marked in accordance with the DoD CUI Program. In preparing and marking this report, we considered any comments submitted by the DoD Components about the CUI treatment of their information. If the DoD Components failed to provide any or sufficient comments about the CUI treatment of their information, we marked the report based on our assessment of the available information.

(U) Internal Control Assessment and Compliance

(U) We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed the monitoring and control activities significant to the maintenance, storage, and accountability of FP modules. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

²¹ (CUI) As of February 2025, the Army stored [REDACTED] FP modules [REDACTED].

(U) Use of Computer-Processed Data

(CUH) We used computer-processed data from GCSS-Army to perform the audit. Specifically, we used records from GCSS-Army provided by [REDACTED] to assist us in selecting our nonstatistical sample of FP modules to inspect during our site [REDACTED]. These computer-processed data impacted our findings to the extent that the data represented a complete inventory of FP modules from which we could select our sample. We performed book-to-floor testing of [REDACTED] FP modules listed in GCSS-Army and found that the records in GCSS-Army matched the on-the-ground inventory [REDACTED]. The book-to-floor testing provided reasonable assurance that the GCSS-Army data accurately represented the on-the-ground-inventory of FP modules at the time of our site visit in May 2024. Therefore, we concluded that the data we used were sufficient and appropriate to support the audit findings and conclusions.

(U) Prior Coverage

(CUH) During the last 5 years, the DoD Office of Inspector General (DoD OIG) issued three reports discussing the Army's management of [REDACTED] equipment. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

(U) Management Comments

(U) U.S. Army Office of the Deputy Chief of Staff, G-4



DEPARTMENT OF THE ARMY
OFFICE OF THE DEPUTY CHIEF OF STAFF, G-4
500 ARMY PENTAGON
WASHINGTON, DC 20310-0500

DALO-OP

10 June 2025

MEMORANDUM FOR Inspector General, U.S. Department of Defense, 4800 Mark Center Drive, Alexandria, Virginia 22350-1500

SUBJECT: Official Army Position, DoDIG Draft Report: Audit of U.S. Army's Management of Force Provider Modules in the U.S. Central Command Area of Responsibility, Project No. D2024-D000RJ-0118.000.

1. This memorandum establishes an official Army Position on the draft report for the Audit of the Army's Management of Force Provider (FP) Modules in the U.S. Central Command Area of Responsibility. The Office of the Deputy Chief of Staff (ODCS), G-4 concurs with all three recommendations made by DoDIG and endorses Army Materiel Command's (AMC) responses.
2. ODCS G-4 concurs with AMC's implementation plan for DoDIG's recommendations with a suspense date of 01 May 2026.
3. ODCS G-4 concurs with DoD IG recommendation 3 directing ODCS G-4 to issue an execution order requiring all FP Module storage site personnel to record individual FP components that require maintenance in GCSS-A. Planned implementation is 01 October 2025.
4. The ODCS G-4 point of contact for this action is [REDACTED]
or [REDACTED]

[REDACTED]
BETH A. BEHN
Brigadier General, USA
Director of Operations, HQDA G-4 3/5/7

CUH

(U) U.S. Army Tank–automotive and Armaments Command



DEPARTMENT OF THE ARMY
U.S. ARMY TANK-AUTOMOTIVE AND ARMAMENTS COMMAND
6501 EAST 11 MILE ROAD
DETROIT ARSENAL MI 48397-5000

AMTA-IR (11-7a)

22 MAY 2025

MEMORANDUM THRU

Internal Review and Audit Compliance Office (AMIR), U.S. Army Materiel Command,
4400 Martin Road, Redstone Arsenal, AL 35898-5000
Commanding General (AMCG), U.S. Army Materiel Command, 4400 Martin Road,
Redstone Arsenal, AL 35898-5000

FOR Program Director for Audit Readiness and Global Operations (DoD IG/ [REDACTED]), Office of the Inspector General, Department of Defense, 4800 Mark Center Drive, Alexandria, VA 22350-1500

SUBJECT: Official Comments to Draft Report on the Audit of the Army's Management of Force Provider Modules in United States Central Command (Project No. D2024-D000RJ-0118.000)

1. Reference Department of Defense Office of the Inspector General, [REDACTED] email (DoD OIG Draft Issuance, "Audit of the Army's Management of Force Provider Modules in USCENTCOM," (Project No. D2024-D000RJ-0118.000)), 28 April 2025.
2. The U.S. Army Tank-automotive and Armaments Command (TACOM) reviewed the results in the enclosed subject draft report. TACOM concurs with Recommendations 1.a, 1.b and non-concurs with 1.c. The official reply to the recommendations is enclosed.
3. The information in the draft report does not require Controlled Unclassified Information security markings.
4. The point of contact is [REDACTED], External Audit Liaison, TACOM Internal Review and Audit Compliance Office, AMTA-IR, [REDACTED]

Encl


BRIAN D. BUTLER
Deputy to the Commander

(U) U.S. Army Tank–automotive and Armaments Command (cont'd)

**U.S. Army Tank-automotive and Armaments Command
Comments to the Department of Defense Office of the Inspector General
Report Titled: Audit of the Army's Management of Force Provider Modules
in the U.S. Central Command Areas of Responsibility
(Project No. D2024-D000RJ-0118.000)**

Department of Defense Office of the Inspector General (DoD IG)

OBJECTIVE: "The objective of this audit was to assess the effectiveness of the Army's management of the maintenance, storage, and accountability of Force Provider (FP) modules stored in the U.S. Central Command (USCENTCOM) area of responsibility."

DoD IG CONCLUSION: "The [REDACTED] did not effectively manage the maintenance, storage, and accountability of [REDACTED] FP modules and [REDACTED] add-on kits stored in [REDACTED]. Specifically, the [REDACTED] did not require the contractor to create a schedule for maintenance in the Global Combat Support System–Army (GCSS-Army), perform Care of Supplies in Storage (COSIS) maintenance, or store the FP modules and add-on kits in accordance with requirements. Officials from the [REDACTED] did not effectively manage FP module COSIS maintenance and storage requirements because:

- the maintenance interval and storage requirements of the FP COSIS plan that the [REDACTED] officials were required to implement were outdated; and
- the U.S. Army Tank–Automotive and Armaments Command (TACOM) Integrated Logistics Support Center (ILSC) did not coordinate nor did the [REDACTED] officials request, for themselves and the contractor personnel, the required FP maintenance training until 4.5 years (June 2024) after the Army transferred responsibility for FP modules and add-on kits to [REDACTED].

In addition, [REDACTED] officials did not account for FP components that require maintenance, such as [REDACTED] generators and [REDACTED] skid steers, individually in GCSS-Army. This occurred because the TACOM ILSC officials instructed the [REDACTED] to account for FP components as one line item in GCSS-Army although components that require maintenance must be recorded separately.

As a result of the [REDACTED] not managing the maintenance and storage of FP modules and add-on kits in accordance with Army COSIS requirements, the Army has no assurance that the readiness of FP components reported in GCSS-Army is accurate [REDACTED]."

ADDITIONAL FACTS: None

Page 1 of 3
Encl

(U) U.S. Army Tank–automotive and Armaments Command (cont'd)

RECOMMENDATIONS AND REPLIES:

**For the Commander,
U.S. Army Tank-automotive and Armaments Command**

Recommendation 1: “We recommend that the commander of the U.S. Tank-Automotive and Armaments Command, require the U.S. Tank–automotive and Armaments Command, Integrated Logistics Support Center to:

- a. Update the 2011 Force Provider Care of Supplies in Storage plan to incorporate all relevant requirements for storage site personnel to properly maintain Force Provider modules, including environmental storage and maintenance requirements specific to outdoor storage yards, providing definitive maintenance intervals and ensuring inclusion of all Force Provider module components and add-on kits.
- b. Include in their update of the Force Provider Care of Supplies in Storage plan procedures that detail the U.S. Tank-Automotive and Armaments Command, Integrated Logistics Support Center's and storage sites' roles and responsibilities to initiate, coordinate, track, and conduct Force Provider module maintenance training.
- c. Conduct an analysis to determine whether the condition code of a Force Provider module should reflect the operating status of those components integral to the operation of the overall Force Provider module.”

Command Reply: Concur.

a. The FP COSIS Plan is being updated to clarify inspection and maintenance cycles, add additional program equipment, identify the requirement for all maintenance specific equipment to be on record individually, specify outdoor storage emplacement (dunnage) standards and required maintenance cycles. The plan also confirms that storage site depot commanders have the discretion to prioritize which of their equipment is placed in limited indoor storage facilities.

b. The FP COSIS Plan will detail TACOM ILSC, Product Manager Force Sustainment Systems and storage site roles and responsibilities to request, coordinate, track and conduct program equipment maintenance training, operational training and new equipment training.

Target Completion Date: 1 May 2026

(U) U.S. Army Tank–automotive and Armaments Command (cont'd)

Command Reply: Non-Concur.

c. Analysis is not needed as TACOM ILSC has validated with Global Combat Support System-Army (GCSS-Army) subject matter experts that when all maintenance specific equipment/sub-components are brought to record under the parent NSN, GCSS-Army has the capability to automatically downgrade the serviceability status of the parent NSN based on the serviceability status of the maintenance specific subsystems subordinate to it. GCSS-Army's transaction 'Equipment Status Report' identifies these actions.

In addition, Annex E to Fragmentary Order 3 to Headquarters Department of the Army's Executive Order 138-21 GCSS-Army Integration – Major System Configuration and Management in GCSS-Army requires components integral to the overall FP module be brought to record under the parent NSN as separate entries in GCSS-Army. TACOM ILSC is updating the Force Provider COSIS Plan to document this requirement.

(U) U.S. Army Sustainment Command



DEPARTMENT OF THE ARMY
HEADQUARTERS US ARMY SUSTAINMENT COMMAND
1 ROCK ISLAND ARSENAL
ROCK ISLAND IL 61299-6500

AMAS-CG

MAY 27, 2025

MEMORANDUM FOR U.S. Army Materiel Command (AMCIR), 4400 Martin Road,
Redstone Arsenal, AL 35898-5000

SUBJECT: Response to DoDIG "Audit of Army's Management of Force Provider
Modules in the U.S. Central Command Area of Responsibility; Project No. D2024-
D000RJ-00118.000

1. (U) Thank you for the opportunity to review and comment on the draft report. Our comments are enclosed.
2. (CUH) POAM Overview: A Plan of Action and Milestones (POAM) was initiated in [REDACTED] and is scheduled to extend through [REDACTED] and other operation requirements necessitated adjustments to the POAM.
3. (CUH) Corrective Actions: [REDACTED] concur with the findings. We will take proactive steps to institutionalize improvements and will update the [REDACTED] Plan of Action and Milestones to incorporate all updated [REDACTED] requirements [REDACTED]. ASC's completion of the recommendation is contingent on the [REDACTED] full implementation of Recommendation 1.b (Rec. 1.b). Upon publication of [REDACTED] requirement, ASC will update the POAM to reflect all [REDACTED] plan requirements within six months.
4. (U) The POC is [REDACTED]

Encl
as

John B. Hinson
JOHN B. HINSON
Brigadier General, USA
Commanding

CUH

(U) U.S. Army Materiel Command



DEPARTMENT OF THE ARMY
HEADQUARTERS, U.S. ARMY MATERIEL COMMAND
4400 MARTIN ROAD
REDSTONE ARSENAL, AL 35898-5000

AMIR

06 June 2025

MEMORANDUM FOR Department of Defense Office of the Inspector General (DoD
OIG/[REDACTED], Program Director for Audit Readiness and Global
Operations, 4800 Mark Center Drive, Alexandria, VA 22350-1500

SUBJECT: Command Comments to Department of Defense Inspector General Draft
Report: Audit of the Army's Management of Force Provider Modules in the U.S. Central
Command Area of Responsibility, Project: D2024-D000RJ-0118.000

1. The U.S. Army Materiel Command has reviewed the subject draft report and endorses
the enclosed responses from U.S. Army Materiel Command G3, the U.S. Tank-automotive
and Armaments Command, and the U.S. Army Sustainment Command. However, the U.S.
Army Materiel Command did not agree with the U.S. Tank-automotive and Armaments
Command nonconcurrence to Recommendation 1.c and has overturned that position to a
concur with comments. Specific comments are included in the enclosure.

2. The U.S. Army Materiel Command point of contact is [REDACTED]
[REDACTED] or email [REDACTED]

Encl

[REDACTED]
LIZ S. MIRANDA
Executive Deputy to the
Commanding General

(U) U.S. Army Materiel Command, G-3

UNCLASSIFIED



DEPARTMENT OF THE ARMY
HEADQUARTERS, U.S. ARMY MATERIEL COMMAND
4400 MARTIN ROAD
REDSTONE ARSENAL, AL 35898-5000

AMOP-OSO

05 June 2025

MEMORANDUM THRU Director, Internal Review and Audit Compliance Office, Headquarters,
U.S. Army Materiel Command, 4400 Martin Road, Redstone Arsenal, AL 35898-5000

FOR Department of Defense Office of the Inspector General (DoDOIG), [REDACTED]
Program Director for Audit Readiness and Global Operations

SUBJECT: Response to DoDOIG "Audit of Army's Management of Force Provider Modules in
the U.S. Central Command Area of Responsibility, (U) Results in Brief, Project No. D2024-
D000RJ-0118.000

1. (U) Headquarters, U.S. Army Materiel Command (HQAMC) G-3, Support Operations Division, [REDACTED] Branch has reviewed the DoDIG final report and agrees with the audit findings and recommendations with the exception of TACOM nonconcur with recommendation 1c. According to TACOM, analysis is not needed as the ILSC has validated with GCSS-A SMEs that when all maintenance specific equipment/sub-components are brought to record under the parent NSN, GCSS-A has the capability to automatically downgrade the serviceability status of the parent NSN based on serviceability status of the maintenance specific subsystems subordinate to it. GCSS-A transaction 'Equipment Status Report' identifies these actions. In addition, Annex E to FRAGO 3 to HQDA of the EXORD 138-21 GCSS-A Integration - Major System Configuration and Mgmt in GCSS-A requires components integral to the overall FP module be brought to record under the parent NSN as separate entries in GCSS-A. TACOM ILSC has updated the FP COSIS Plan to document this requirement.
2. Recommendation. AMC concur with comment to Finding 1.c., "Conduct Analysis to determine whether the condition code of a Force Provider module should reflect the operating status of those components integral to the operation of the overall Force Provider module". AMC's position is that we believe TACOM has already done the analysis and concluded that the Force Providers are accounted for properly in GCSS-Army and all maintenance reportable components are properly tracked and maintained.
3. (U) POC for this memorandum is [REDACTED] or [REDACTED]

[REDACTED]
[REDACTED]
Chief, Supports Operations Division
HQ AMC G-3 Operations and Readiness

(U) Acronyms and Abbreviations

- (~~CU~~) [REDACTED] [REDACTED]
- (U) **AMC** Army Materiel Command
- (~~CU~~) [REDACTED] [REDACTED]
- (U) **ASC** Army Sustainment Command
- (U) **COSIS** Care of Supplies in Storage
- (U) **FP** Force Provider
- (U) **GCSS** Global Combat Support System
- (U) **ILSC** Integrated Logistics Support Center
- (U) **TACOM** U.S. Army Tank–automotive and Armaments Command
- (U) **TM** Technical Manual
- (U) **USCENTCOM** U.S. Central Command

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