



# INSPECTOR GENERAL

*U.S. Department of Defense*

DECEMBER 12, 2016



## USSOCOM Needs to Improve Management of Sensitive Equipment

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# Results in Brief

## *USSOCOM Needs to Improve Management of Sensitive Equipment*

December 12, 2016

### Objective

We determined whether U.S. Special Operations Command (USSOCOM) was properly accounting for its sensitive equipment.<sup>1</sup> We selected a statistical sample of 11,791 of the 135,053 sensitive equipment items from the Special Operations Logistics Management System (SOLMAN)<sup>2</sup> and compared the data to inventory levels at seven USSOCOM locations.<sup>3</sup>

### Finding

USSOCOM officials did not properly account for USSOCOM sensitive equipment. Based on the results of our sample, we statistically projected SOLMAN data differed from inventory levels at the seven USSOCOM locations by 30,014 items, valued at \$615.49 million (see Appendix B). Sensitive equipment items listed in SOLMAN but not accounted for included communication tracking systems, radio frequency jammers, and night vision goggles. The differences between SOLMAN data and inventory levels at the USSOCOM locations occurred because

<sup>1</sup> USSOCOM considers equipment as sensitive if it has a controlled item inventory code of 1-9, C, Q, R, or \$. Controlled item inventory codes identify the extent and type of special handling required due to the classified nature or special characteristics of the item.

<sup>2</sup> SOLMAN is a data repository populated by the USSOCOM Service Component commands and warehouse logistics management systems. The Service Component commands and warehouses maintain inventory records of USSOCOM sensitive equipment items in their own logistics systems. On a periodic basis, the inventory data is transferred to SOLMAN.

<sup>3</sup> The locations were: San Diego, California; Eglin Air Force Base, Florida; Lexington, Kentucky; Fort Campbell, Kentucky; Fort Bragg, North Carolina; Sneads Ferry, North Carolina; and Joint Base Lewis-McChord, Washington.

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### Finding (cont'd)

USSOCOM officials did not establish comprehensive materiel management guidance for sensitive equipment. Specifically, USSOCOM guidance did not contain specific procedures to:

- address when or how initial sensitive equipment accountability records should be established;
- record sensitive equipment transfers from the USSOCOM warehouse to the Service Component commands;
- transmit sensitive equipment inventory data from the USSOCOM Service Component commands and warehouse logistics management systems to SOLMAN; and
- conduct periodic physical inventories to reconcile SOLMAN data to the inventory levels and resolve any inventory discrepancies.

As a result, USSOCOM did not have accurate inventory data needed to make timely and informed sensitive equipment management decisions. Furthermore, USSOCOM did not have the appropriate data available to determine whether to initiate a property loss investigation for inventory discrepancies.

### Recommendations

We recommend that the Director, Special Operations Forces Acquisition, Technology, and Logistics:

- update guidance for establishing sensitive equipment accountability;
- conduct a 100-percent inventory of sensitive equipment to develop a sensitive equipment baseline and reconcile inventory discrepancies; and
- assess the temporary loan process, mandate equipment level reporting requirements, and mandate periodic inventory reconciliations of SOLMAN data to equipment at component commands so inventory discrepancies can be identified and resolved.



# Results in Brief

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## *USSOCOM Needs to Improve Management of Sensitive Equipment*

### **Management Comments and Our Response**

Comments from the Director, Special Operations Forces Acquisition, Technology, and Logistics partially addressed the recommendations. The Director did not state how guidance would be updated to ensure that sensitive equipment accountability is established. In addition, the Director did not agree to conduct a 100-percent sensitive equipment inventory or establish a sensitive equipment baseline. The Director also did not address the management of temporary loans that

are not covered by USSOCOM criteria. Furthermore, the Director did not state whether the Global Combat Support System-Joint is intended to replace SOLMAN, nor did he address how the ongoing actions would standardize data elements and establish reporting frequencies. Finally, the Director did not address how USSOCOM would reconcile SOLMAN data to equipment at the Service Component commands.

We request the Director, Special Operations Forces Acquisition, Technology, and Logistics, provide comments in response to this report. Please see the Recommendations Table on the following page.

## ***Recommendations Table***

<b>Management</b>	<b>Recommendations Requiring Comment</b>	<b>No Additional Comments Required</b>
Director, Special Operations Forces Acquisition, Technology, and Logistics	1.a, 1.b, 1.c.1, 1.c.2, 1.c.3	

Please provide Management Comments by January 12, 2017.





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

December 12, 2016

MEMORANDUM FOR COMMANDER, U.S. SPECIAL OPERATIONS COMMAND  
DIRECTOR, SPECIAL OPERATIONS FORCES ACQUISITION,  
TECHNOLOGY, AND LOGISTICS

SUBJECT: USSOCOM Needs to Improve Management of Sensitive Equipment  
(Report No. DODIG-2017-030)

We are providing this report for review and comment. U.S. Special Operations Command did not properly account for its sensitive equipment. Specifically, inventory data in the U.S. Special Operations Command's enterprise system of record—Special Operations Logistics Management System—differed from statistically projected inventory levels by 30,014 items, valued at \$615.49 million, at seven locations. Therefore, U.S. Special Operations Command leadership did not have accurate inventory data needed to make timely and informed sensitive equipment management decisions. Furthermore, U.S. Special Operations Command did not have the appropriate data available to determine whether to initiate a property loss investigation for inventory discrepancies. We conducted this audit in accordance with generally accepted government auditing standards.

We considered management comments on a draft of this report when preparing the final report. DoD Instruction 7650.03 requires that recommendations be resolved promptly. Comments from the Director, Special Operations Forces Acquisition, Technology, and Logistics did not address the specifics of Recommendations 1.a, 1.b, 1.c.1, 1.c.2, or 1.c.3. Therefore, we request that the Director, Special Operations Forces Acquisition, Technology, and Logistics, comment on Recommendations 1.a, 1.b, 1.c.1, 1.c.2, and 1.c.3 by January 12, 2017.

Please send a PDF file containing your comments to [audrco@dodig.mil](mailto:audrco@dodig.mil). Copies of your comments must have the actual signature of the authorizing official for your organization. We cannot accept the /Signed/ symbol in place of the actual signature. If you arrange to send classified comments electronically, you must send them over the SECRET Internet Protocol Router Network (SIPRNET).

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 699-7331 (DSN 499-7331).

A handwritten signature in black ink, reading "Carol N. Gorman".

Carol N. Gorman  
Assistant Inspector General  
Readiness and Cyber Operations

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## Acronyms and Abbreviations.....



# Introduction

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## Objective

Our audit objective was to determine whether U.S. Special Operations Command (USSOCOM) was properly accounting for its sensitive equipment.<sup>4</sup> We selected and compared a statistical sample of sensitive equipment items listed in the Special Operations Logistics Management System (SOLMAN)<sup>5</sup> to inventory levels at seven USSOCOM locations. The seven USSOCOM locations were San Diego, California; Eglin Air Force Base, Florida; Lexington, Kentucky; Fort Campbell, Kentucky; Fort Bragg, North Carolina; Sneads Ferry, North Carolina; and Joint Base Lewis-McChord, Washington. See Appendix A for a discussion of the audit scope and methodology and Appendix B for the statistical sample plan.

## Background

USSOCOM includes Headquarters USSOCOM, USSOCOM warehouses, and USSOCOM Service Component commands. The USSOCOM Service Component commands are U.S. Army Special Operations Command, Naval Special Warfare Command, Air Force Special Operations Command, and Marine Corps Forces Special Operations Command. USSOCOM's mission is to synchronize planning of special operations and provide special operations forces to support persistent, networked, and distributed geographical combatant command operations to protect and advance the United States' interests. USSOCOM Directive 700-2<sup>6</sup> states the Commander, USSOCOM, is accountable for all Special Operations–Peculiar (SO-P) funded equipment and responsible for developing associated equipment management policies and procedures. SO-P equipment is Major Force Program-11<sup>7</sup> funded equipment that is used only by USSOCOM units. DoD Instruction 5000.64<sup>8</sup> requires 100-percent sensitive equipment inventory accuracy, including SO-P funded equipment, to ensure its safekeeping and integrity.

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<sup>4</sup> USSOCOM considers equipment as sensitive if it has a controlled item inventory code of 1-9, C, Q, R, or S. Controlled item inventory codes identify the extent and type of special handling required due to the classified nature or special characteristics of the item.

<sup>5</sup> SOLMAN is a data repository populated by the USSOCOM Service Component commands and warehouse logistics management systems. The Service Component commands and warehouses maintain inventory records of USSOCOM sensitive equipment items in their own logistics systems. On a periodic basis, the inventory data is transferred to SOLMAN.

<sup>6</sup> USSOCOM Directive 700-2, "Special Operations Major Force Program-11 Material Management," April 16, 2015.

<sup>7</sup> Major Force Program-11 is USSOCOM program funding for acquiring equipment, supplies, and services that has no service common requirement.

<sup>8</sup> DoD Instruction 5000.64, "Accountability and Management of DoD Equipment and Other Accountable Property," May 19, 2011.

## ***Roles and Responsibilities***

USSOCOM is required to maintain accountability of SO-P equipment regardless of who has physical possession of it. Special Operations Forces Acquisition, Technology, and Logistics (SOF AT&L) officials are responsible for the effective procurement and management, as well as equipment accountability, of all USSOCOM equipment and supplies, including SO-P sensitive equipment. The following USSOCOM components are responsible for USSOCOM SO-P equipment accountability.

- **USSOCOM Directorate of Logistics (J4)** officials are responsible for establishing SO-P equipment management policies and procedures and the SO-P equipment accountability process. J4 officials are also responsible for establishing and maintaining equipment management systems for USSOCOM equipment.
- **Program Managers (PM)** are responsible for the cost, schedule, and technical performance of USSOCOM equipment acquisitions. PMs are also responsible for following the equipment management policies and procedures established by J4 when acquiring equipment and transferring equipment to the USSOCOM warehouses and Service Component commands. PMs are required to provide completed and signed copies of transfers, turn-in documents, or memorandums of disposition to the Joint Property Book Office (JPBO).
- **JPBO** officials are responsible for ensuring equipment accountability from initial acquisition through disposal. They rely on information provided by PMs, USSOCOM warehouses, and Service Component commands to achieve accountability. The JPBO is also responsible for knowing the specific location (visibility) of SO-P equipment to enable leaders to make timely and informed equipment management decisions.
- **USSOCOM Units** are responsible for managing SO-P equipment using their service-specific equipment management systems. USSOCOM units transfer equipment data from their respective equipment management systems to SOLMAN to provide JPBO with the information necessary for SO-P equipment visibility.
- **USSOCOM Warehouse Operations** personnel are responsible for receiving and maintaining equipment to resupply SO-P inventory levels. USSOCOM warehouse personnel maintain PM-managed SO-P equipment until issued to USSOCOM units. USSOCOM warehouse operations personnel transfer equipment data from their equipment management system to SOLMAN to provide JPBO with the information necessary for SO-P equipment visibility.

## ***Special Operations Logistics Management System***

As of September 17, 2015, SOLMAN data indicated that USSOCOM had 468,476 SO-P equipment items, valued at \$5.04 billion, of which 412,063 items, valued at \$4.96 billion, were considered sensitive. According to SOLMAN data, 135,053 sensitive equipment items, valued at \$2.32 billion, were located at the seven USSOCOM sites included in our audit. We selected a statistical sample of 11,791 sensitive equipment items, valued at \$898.59 million, and compared the SOLMAN data to inventory levels. See Appendix B for a breakdown of the statistical sample selection and for projections.

## **Review of Internal Controls**

DoD Instruction 5010.40<sup>9</sup> requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls. We identified internal control weaknesses concerning USSOCOM's management of sensitive equipment. Specifically, USSOCOM did not properly account for sensitive equipment. We will provide a copy of the report to the senior official responsible for internal controls in USSOCOM.

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<sup>9</sup> DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

## Finding

### USSOCOM Did Not Properly Account for Sensitive Equipment

USSOCOM officials did not properly account for USSOCOM sensitive equipment. Specifically, based on the results of our sample, we statistically projected SOLMAN data differed from inventory levels at the seven USSOCOM locations by 30,014 items, valued at \$615.49 million (see Appendix B). Sensitive equipment items listed in SOLMAN, but not accounted for, included communication tracking systems, radio frequency jammers, and night vision goggles. The differences between SOLMAN data and inventory levels occurred because USSOCOM officials did not establish comprehensive materiel management guidance for sensitive equipment. Specifically, USSOCOM guidance did not contain specific procedures to:

- address when or how initial sensitive equipment accountability records should be established;
- record sensitive equipment transfers from the USSOCOM warehouse to the Service Component commands;
- transmit sensitive equipment inventory data from the USSOCOM Service Component commands and warehouse logistics management systems to SOLMAN; and
- conduct periodic physical inventories to reconcile SOLMAN data to the inventory levels and resolve any inventory discrepancies.

As a result, USSOCOM did not have accurate inventory data needed to make timely and informed sensitive equipment management decisions. Furthermore, USSOCOM did not have the appropriate data available to determine whether to initiate a property loss investigation for inventory discrepancies.

### SOLMAN Data Differed From Inventory Levels

USSOCOM did not ensure that sensitive equipment listed in SOLMAN matched inventory levels. At each of the seven USSOCOM locations, we compared SOLMAN data to physical inventories and equipment transfer documentation. We considered equipment verified if we physically observed the serial number on the equipment, or obtained documentation indicating that the serialized equipment was transferred and not available for inspection. We tracked equipment quantities and values that we could not verify, as well as excess equipment not listed in SOLMAN for error projection. Based on the results of our sample, we statistically

projected SOLMAN data differed from inventory levels by 30,014 items, valued at \$615.49 million. The difference between SOLMAN data and inventory levels included instances where SOLMAN data was more than equipment levels<sup>10</sup> or less than equipment levels.<sup>11</sup> Table 1 identifies the differences between SOLMAN data and equipment levels by location.

*Table 1. Statistically Projected Differences Between SOLMAN Data and Equipment Levels By Location*

Location	Equipment Quantity Reported in SOLMAN	Quantity Difference	Value of Difference (in millions)
San Diego, CA	14,096	9,040	\$117.73
Eglin Air Force Base, FL	18,382	7,785*	28.93
Lexington, KY	32,554	6,702	275.15
Fort Campbell, KY	18,158	2,450	122.31
Fort Bragg, NC	24,446	1,696	34.67
Sneads Ferry, NC	5,384	112	14.86
Joint Base Lewis-McChord, WA	22,033	2,230	21.84
<b>Total</b>	<b>135,053</b>	<b>30,014**</b>	<b>\$615.49</b>

\* The quantity difference for Eglin had a negative lower bound.

\*\* Differences due to rounding.

Examples of differences between SOLMAN data and equipment levels included:

- Communication Tracking Systems.** A communication tracking system is used by USSOCOM to detect voice and data communications. SOLMAN data indicated that nine communication tracking systems were located at the Lexington, Kentucky, warehouse; however, warehouse personnel could account for only five communication tracking systems.
- Radio Jammers.** A radio jammer emits radio frequency signals to interfere with radio communications. SOLMAN data indicated that 63 radio jammers were located at the Lexington, Kentucky, warehouse; however, warehouse personnel could account for only 26 radio jammers.
- Night Vision Goggles.** Night vision goggles enhance the user's ability to see in low-light conditions. SOLMAN data indicated that 33 night vision goggles were located at Fort Campbell, Kentucky; however, unit personnel could account for only 11 night vision goggles.

<sup>10</sup> We could not verify the existence of 3,033 of the 11,791 sensitive equipment items sampled from SOLMAN.

<sup>11</sup> We identified 173 additional sensitive equipment items not listed in the SOLMAN sample.

- **Recoilless Rifles.** Recoilless rifles are portable, reusable anti-tank weapons. SOLMAN data indicated that seven 84-millimeter recoilless rifles were located at Fort Campbell, Kentucky; however, unit personnel accounted for 10 recoilless rifles.

## USSOCOM Materiel Management Guidance Was Not Comprehensive

The differences between SOLMAN data and inventory levels occurred because USSOCOM officials did not establish clear and comprehensive materiel management guidance for sensitive equipment. Specifically, USSOCOM guidance did not contain specific procedures for establishing sensitive equipment accountability, recording warehouse transfers, transferring inventory data between component systems and SOLMAN, and validating SOLMAN inventory data.

### ***Initial Sensitive Equipment Accountability Not Established***

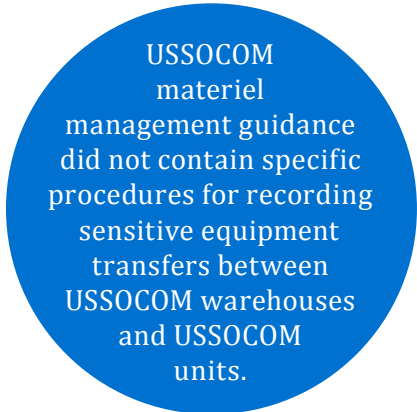
USSOCOM materiel management guidance did not contain specific procedures for establishing initial sensitive equipment accountability. USSOCOM Directive 700-2 requires PMs to provide JPBO with Government acceptance documents that contain, at a minimum, a National Stock Number (NSN), management control number, item name, quantity received, and serial, part, or registration number, when equipment is received. The directive also states that PMs shall provide completed and signed copies of any transfers, turn-in documents, or memorandums of disposition to JPBO so that the equipment can be removed from the PM accountability records. However, the directive does not address how the PM accountability records should be provided to JPBO. Therefore, instead of establishing PM accountability records, JPBO officials were relying only on SOLMAN data to account for USSOCOM sensitive equipment. Without PM accountability records to reconcile against SOLMAN data, USSOCOM has no assurance that the Service Component commands and the warehouse are properly accounting for USSOCOM-provided sensitive equipment in their respective accountability systems. To ensure that USSOCOM maintains sensitive equipment accountability throughout the equipment life cycle and has the data needed to reconcile with SOLMAN, the Director, SOF AT&L should update guidance to include specific procedures for establishing initial sensitive equipment accountability.

To establish baseline PM accountability records, JPBO would need to identify and record data from Government receipt and acceptance, and transfer documents for all existing sensitive equipment located at the Service Component commands and the

USSOCOM warehouse. When we asked the Deputy Director for Acquisition, SOF AT&L to provide Government receipt and acceptance documents for the equipment items in our documentation sample,<sup>12</sup> (106,457 of the 412,063 sensitive equipment items listed in SOLMAN), he stated the effort would take nearly 750 staff days. While we acknowledge the time commitment expressed to identify the documents and record the appropriate data for existing sensitive equipment inventory, a lack of command emphasis on materiel management guidance contributed to the claimed 750 staff days required to provide the documentation. Therefore, JPBO needs to establish an inventory accountability baseline to allow for SOLMAN reconciliations. The Director, SOF AT&L should direct the JPBO to conduct a 100-percent inventory of USSOCOM sensitive equipment to establish an initial PM accountability baseline.

### ***Warehouse Equipment Transfers Not Consistently Recorded***

USSOCOM materiel management guidance did not contain specific procedures for recording sensitive equipment transfers between USSOCOM warehouses and USSOCOM units. USSOCOM Directive 700-2 states that property accountability requires proper documentation with the initial receipt of equipment and “continues with each subsequent transfer of equipment through end-of-life disposal.” However, the directive does not specify how transfers of sensitive equipment from a USSOCOM warehouse to USSOCOM units should be processed and recorded in the PM accountability records. In the absence of specific warehouse equipment transfer procedures, JPBO officials stated that USSOCOM warehouse personnel added or removed inventory from the warehouse accountability system upon receipt of signed transfer documents from the USSOCOM units. However, the units did not always provide those transfer documents, which resulted in inventory discrepancies. For example, the SOLMAN data we obtained on September 18, 2015, indicated that nine communication tracking systems were located at the Lexington, Kentucky, warehouse. However, four of the systems were transferred from the warehouse to a USSOCOM unit in April 2015, but the signed transfer documents were never provided to the warehouse. Therefore, the official transfer was never recorded to remove the tracking systems from the warehouse accountability system.



USSOCOM materiel management guidance did not contain specific procedures for recording sensitive equipment transfers between USSOCOM warehouses and USSOCOM units.

<sup>12</sup> The documentation sample of equipment from SOLMAN was separate from the sample used for conducting the physical inventories at the seven locations.

In addition, USSOCOM warehouse personnel treated some sensitive equipment transfers as “temporary loans,” a process that was not defined in USSOCOM Directive 700-2. With temporary loans, USSOCOM warehouses loaned equipment directly to USSOCOM personnel, but maintained ownership of the equipment while the equipment was on loan. However, in some instances,

Six radio jammers . . . were loaned in 2012, never returned to the warehouse, and never removed from the warehouse equipment management system.

USSOCOM personnel maintained possession of the equipment indefinitely and equipment remained on the warehouse’s equipment accountability system, creating discrepancies between SOLMAN data and inventory levels. For example, we obtained SOLMAN data on September 18, 2015, which indicated that six radio jammers were located at the Lexington, Kentucky, warehouse. Warehouse personnel provided documentation that the radio jammers were loaned in 2012, never returned to

the warehouse, and never removed from the warehouse equipment management system. The Director, SOF AT&L should determine the utility of continuing the temporary loan process and if continued, ensure the process is comprehensively defined in USSOCOM guidance to include whether the USSOCOM warehouse or the units are responsible for maintaining equipment accountability.

### ***SOLMAN Data Transfer Process Differed Based on Service Component Command***

USSOCOM materiel management guidance did not contain specific procedures for transferring sensitive equipment accountability data from the USSOCOM warehouse and Service Component command equipment management systems to SOLMAN. Specifically, the guidance did not identify standard SOLMAN data elements to transfer or establish a standard transfer schedule. According to J4 officials, USSOCOM warehouses and Service Component commands transfer all equipment data from their respective equipment management systems to SOLMAN. The data provided comes in different formats and requires manual intervention to make the data uniform and usable by J4. For example, the Army equipment management system includes information such as NSN<sup>13</sup> and Line Item Number;<sup>14</sup> the Air Force and Navy equipment management systems include only the NSN; while the Marine Corps equipment management system includes NSN and Table of Authorized Materials Control Number<sup>15</sup> to categorize different sensitive equipment items.

<sup>13</sup> A 13-digit stock number used to identify inventory items in the DoD supply system.

<sup>14</sup> A six-character alphanumeric Army code used for grouping similar equipment.

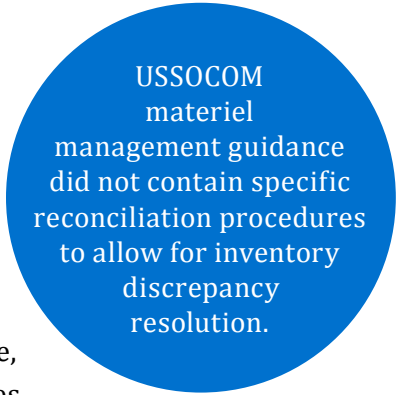
<sup>15</sup> A unique alphanumeric code assigned to a specific type of Marine Corps equipment consisting of commodity designator, item designator, and class of supply.



In addition, USSOCOM warehouses and Service Component commands provide equipment data to SOLMAN on different schedules. For example, the Army, Air Force, and Marines provide daily equipment updates, while the Navy provides bi-weekly equipment updates to SOLMAN. Different reporting schedules make it difficult for JPBO to accurately combine and report USSOCOM sensitive equipment. J4 officials should mandate SOLMAN equipment level reporting requirements to include identifying standardized data elements and establishing an equipment reporting frequency for USSOCOM warehouses and Service Component commands.

## Physical Inventory Reconciliation and Discrepancy Resolution

USSOCOM materiel management guidance did not contain specific reconciliation procedures to allow for inventory discrepancy resolution. Specifically, USSOCOM Directive 700-2 did not contain procedures for J4 officials to conduct routine audits of SOLMAN data against equipment at component commands. Instead, J4 officials relied on data reported from component command equipment management systems to reconcile discrepancies within SOLMAN. For example, when J4 personnel identified SOLMAN data discrepancies, JPBO personnel used component command equipment management system data to manually change SOLMAN data without performing any physical inventories. J4 officials should mandate that JPBO perform periodic inventory reconciliations of SOLMAN data to equipment at component commands to ensure that inventory discrepancies can be identified and resolved.



USSOCOM materiel management guidance did not contain specific reconciliation procedures to allow for inventory discrepancy resolution.

## Lack of Sensitive Equipment Accountability Hinders Management Decisions

As a result of not establishing clear and comprehensive materiel management guidance for sensitive equipment, USSOCOM did not have accurate inventory data needed to make timely and informed sensitive equipment management decisions. In instances where SOLMAN data over-reported more equipment, USSOCOM leadership may be misinformed regarding the quantity of equipment, which could result in USSOCOM units not being able to sustain readiness. In other instances where SOLMAN data under-reported the equipment quantities, USSOCOM leadership may procure more equipment than needed. In addition, USSOCOM did not have the appropriate data available to identify missing sensitive equipment and determine whether to initiate a property loss investigation for inventory

discrepancies. Furthermore, inaccurate inventory data prevents meaningful audits, reviews, and reconciliations necessary to assess accountability of sensitive equipment.

## Recommendations, Management Comments, and Our Response

### **Recommendation 1**

**We recommend that the Director, Special Operations Forces Acquisition, Technology, and Logistics:**

- a. Update guidance to include specific procedures for establishing sensitive equipment accountability.**

#### *Director, Special Operations Forces Acquisition, Technology, and Logistics Comments*

The Director, SOF AT&L, disagreed, stating that DoD Instruction 5000.64 provides specific guidance for establishing accountable property records for sensitive equipment and requires property be inventoried at least annually. The Director also stated that the command did not place additional restrictions on the policy, and, therefore, USSOCOM did not have a requirement to generate unique policy.

#### *Our Response*

Comments from the Director did not address the specifics of the recommendation. We agree that DoD Instruction 5000.64 establishes requirements for the accountability of sensitive equipment and that USSOCOM did not place additional restrictions with respect to the DoD Instruction. However, USSOCOM Directive 700-2 requires the JPBO to account for SO-P equipment from initial acquisition through disposal using PM-provided documentation such as Government acceptance documents, but the Directive does not specify how those documents should be provided to the JPBO. Therefore, the JPBO accounted for USSOCOM sensitive equipment using SOLMAN data, which we determined was inaccurate.

We request that the Director provide additional comments on the final report that addresses how guidance will be updated to ensure that sensitive equipment accountability is established.

- b. Require U.S. Special Operations Command, Directorate of Logistics, to conduct a 100-percent inventory of sensitive equipment to establish a sensitive equipment baseline and reconcile inventory discrepancies.**

### *Director, Special Operations Forces Acquisition, Technology, and Logistics Comments*

The Director, SOF AT&L, agreed, stating that as part of the USSOCOM Inspector General inspection plan, USSOCOM Director of Logistics representatives will ensure that all of the units inspected have documented annual sensitive equipment inventories. In addition, if units identify discrepancies during their inventory, the representatives will review the documentation that reconciled the discrepancies.

### *Our Response*

Comments from the Director did not address the specifics of the recommendation. The Director did not state whether USSOCOM officials plan to conduct 100-percent inventory or establish a sensitive equipment baseline to enable the reconciliation of inventory discrepancies. We request that the Director provide additional comments on the final report explaining how the command will conduct the inventory and establish a sensitive equipment baseline.

**c. Instruct U.S. Special Operations Command, Directorate of Logistics, to:**

- 1. Determine the utility of continuing the temporary loan process and if continued, ensure the process is comprehensively defined in U.S. Special Operations Command guidance to include whether the U.S. Special Operations Command warehouse or the units are responsible for maintaining equipment accountability.**

### *Director, Special Operations Forces Acquisition, Technology, and Logistics Comments*

The Director, SOF AT&L, agreed, stating that USSOCOM will continue to leverage a temporary loan process for the Joint Operational Stocks and the Environmental Preparation Sets. The Director stated that USSOCOM Directive 700-6 provides specific guidance on how to manage loans and the organization in possession of the material is responsible for accountability.

### *Our Response*

Comments from the Director did not address the specifics of the recommendation. We are aware that USSOCOM uses Directive 700-6 to manage Joint Operational Stocks and the Environmental Preparation Sets. However, the examples of loaned equipment discussed in this report are not Joint Operational Stocks or

Environmental Preparation Sets and therefore, are not subject to the USSOCOM directive. We request that the Director provide additional comments on the final report that specifically addresses the management of temporary loans other than Joint Operational Stocks and the Environmental Preparation Sets.

**2. Mandate Special Operations Logistics Management System equipment-level reporting requirements to include identifying standardized data elements and establishing an equipment reporting frequency for U.S. Special Operations Command warehouses and Service Component commands.**

*Director, Special Operations Forces Acquisition, Technology, and Logistics Comments*

The Director, SOF AT&L, disagreed, stating that USSOCOM does not have a Special Operations Forces–Peculiar system for asset visibility. However, the Director stated that there is an ongoing initiative called Global Combat Support System–Joint to align all services to meet a more accurate function and proper criteria.

*Our Response*

Comments from the Director partially addressed the recommendation. Although USSOCOM Directive 700-2 states that SOLMAN has modules for establishing, managing, and achieving asset visibility and accountability, the Director stated that the Global Combat Support System–Joint will align all services and improve report function accuracy. If the Global Combat Support System–Joint is intended to replace SOLMAN and align the services to standardize reporting and accountability, this would meet the intent of our recommendation. However, the Director did not address that Global Combat Support System–Joint is intended to replace SOLMAN nor did he address how the ongoing actions would standardize data elements and establish equipment reporting frequencies for USSOCOM warehouses and Service Component commands. In addition, the Director did not provide information on the timeframe for implementing the new system if it will replace SOLMAN. Therefore, we request that the Director provide additional comments on the final report that addresses if Global Combat Support System–Joint is intended to replace SOLMAN and how it will standardize data elements and establish equipment reporting frequencies.

**3. Mandate periodic inventory reconciliations of Special Operations Logistics Management System data to equipment at component commands so inventory discrepancies can be identified and resolved.**

*Director, Special Operations Forces Acquisition, Technology, and Logistics Comments*

The Director, SOF AT&L, partially agreed, stating that DoD Instruction 5000.64 requires that all sensitive property be inventoried at least annually. However, the Director stated that the echelon will dictate the wholesale versus retail process and that USSOCOM will conduct periodic inventories to ensure proper accountability.

*Our Response*

Comments from the Director did not address the specifics of the recommendation. Although the Director agreed to conduct periodic inventories, the Director did not address whether USSOCOM would reconcile SOLMAN system data to equipment at Service Component commands. The audit identified discrepancies of \$615.49 million between SOLMAN system data and inventory levels. Therefore, we request that the Director provide additional comments on the final report concerning the use of periodic inventory reconciliations to identify and resolve discrepancies between SOLMAN and the Service Component command inventories.

## Appendix A

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### Scope and Methodology

We conducted this performance audit from July 2015 through September 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### ***Sample Selection, Site Visits, Interviews, and Documentation Reviews***

To determine whether USSOCOM was properly accounting for sensitive equipment, we began by requesting a universe of sensitive equipment. About 4 weeks after our initial request, we obtained an audit universe valued at \$5.04 billion, of which 412,063 items, valued at \$4.96 billion, were considered sensitive. We added location information (state and city) to the audit universe using Defense Manpower Data Center information, as well as additional location information provided by JPBO officials. We selected the five states with the highest equipment values, and then selected the seven USSOCOM locations within those five states with the highest equipment values. We selected a statistical sample of 11,791 of the 135,053 pieces of sensitive equipment at the seven locations. See Appendix B for a breakdown of the statistical sample plan.

We obtained access to the USSOCOM warehouses and Service Component commands equipment management systems to obtain detailed information on selected sensitive equipment. Specifically, we obtained serial numbers of sensitive equipment associated with the summarized SOLMAN data selected. We conducted site visits to verify the accuracy of SOLMAN data. We considered equipment verified if we physically observed the serial number on the equipment, or obtained documentation indicating that the serialized equipment was transferred and not available for inspection. We tracked equipment quantities and values that we could not verify, as well as excess equipment not listed in SOLMAN for error projection.

We interviewed USSOCOM PMs and officials from the USSOCOM Directorate of Logistics and the JPBO. We also met with officials from the following organizations:

- Special Operations Forces Support Activity
- 160th Special Operations Aviation Regiment
- 5th Special Forces Group

- 1st Special Forces Command (Airborne) (Provisional)
- 3rd Special Forces Group
- 26th Chemical Reconnaissance Detachment
- 7th Special Forces Group
- 1st Special Forces Group (Airborne)
- Naval Special Warfare Command
- Marine Special Operations School
- 2nd Marine Raider Battalion
- 2nd Marine Raider Support Battalion
- 3rd Marine Raider Battalion
- 3rd Marine Raider Support Battalion
- Marine Special Operations Support Group
- 22nd Special Tactics Squadron

We also reviewed the equipment accountability procedures established in the following criteria:

- USSOCOM Directive 700-2, “Special Operations Major Forces Program-11 Material Management,” April 16, 2015
- DoD Instruction 5000.64, “Accountability and Management of DoD Equipment and Other Accountable Property,” May 19, 2011

## Use of Computer-Processed Data

We used computer-processed data to perform this audit. Specifically, we used data from USSOCOM’s logistics system (SOLMAN) for sample selection. We compared the data in SOLMAN to equipment and source documentation at the USSOCOM warehouse and Service Component commands to determine the accuracy of SOLMAN data. Based on our comparison of the SOLMAN data to equipment and source documentation, we determined SOLMAN data was not sufficiently reliable and was the basis for our audit finding. In addition, we used data from the four Service Component command equipment management systems (Army—Property Book Unit Supply Enhanced; Navy—Special Warfare Automated Logistics Information System; Air Force—Air Force Equipment Management System; and Marine Corps—Global Combat Support System–Marine Corps) and USSOCOM warehouse to obtain serial numbers of selected equipment. To verify the accuracy of the data, the audit team conducted physical inspections of selected equipment. We determined that the data were sufficiently reliable for the purposes of this report.

## Use of Technical Assistance

During the audit, we received assistance from DoD Office of Inspector General Quantitative Methods Division (QMD) personnel. Specifically, Quantitative Methods Division personnel selected a statistical sample of sensitive equipment for seven locations and calculated the audit results.

## Prior Coverage

During the last 5 years, the Army Audit Agency issued one report related to accountability of Army equipment that also applied to USSOCOM equipment accountability. Unrestricted Army Audit Agency reports can be accessed from .mil and gao.gov domains at <https://www.aaa.army.mil/>.

## ***U.S. Army Audit Agency***

A-2013-0129-ALS, “Property Accountability of Training Aids, Devices, Simulators, and Simulations Upon Receipt,” August 19, 2013.

The U.S. Army Audit Agency determined that installation-level activities did not properly account for and report training aids, devices, simulators, and simulations items. U.S. Army Audit Agency recommended that the Deputy Chief of Staff, G-4, establish and publish policy and procedures on the roles and responsibilities for reporting and accounting for training aids, devices, simulators, and simulations. In addition, U.S. Army Audit Agency recommended that the Program Executive Officer for Simulation, Training and Instrumentation, develop and publish a component hand receipt for fielded training aids, devices, simulators, and simulations items when they are undergoing technological refresh or modernization.



## Appendix B

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### QMD Sample Design for USSOCOM Sensitive Equipment Selection

**Objective:** The objective for the sample is to determine whether USSOCOM is properly accounting for sensitive equipment.

**Populations:** USSOCOM provided the audit team a file of USSOCOM sensitive equipment that contained an audit universe of 19,795 NSNs, 468,476 items valued at \$5.04 billion, of which 17,425 NSNs, 412,063 items, valued at \$4.96 billion, were considered sensitive. We added location information (state and city) to the audit universe using Defense Manpower Data Center information, as well as additional location information provided by JPBO officials. Once this was done, we reduced the population to the five states with the highest equipment values. These states accounted for 33 locations, 8,491 NSNs, 165,746 items, valued at \$2.65 billion. We further reduce the population by selecting the top seven locations, representing 6,957 NSNs, 135,053 items and \$2.32 billion.

**Measures:** Variables – for each NSN determine if item quantity on hand is verified. If verified score as 0; unverified score as unit price. Thus for each NSN we take the difference (subtract quantity verified from quantity on hand) times unit price. We are projecting the dollar value difference.

Attribute – for each NSN determine if item quantity on hand is verified. If verified score as 0; unverified score as 1. Thus for each NSN we take the difference by subtracting quantity verified from quantity on hand. We are projecting the difference.

**Parameters:** We used a 90-percent confidence level.

**Sample Plan:** For the seven locations selected, QMD designed a stratified sampling plan based on the value of the NSN. The overall summary for the seven locations with total population and sampled items are listed below, followed by the stratification bounds and samples selected from each location. Records within each stratum were randomized using the RAND function in Excel 2010, sorted in ascending order by random number and the sample records were selected.

Table 2. Summary

Location	Population (NSN)	Population Quantity	Population Total Dollars	Sample (NSN)	Sample Quantity	Sample Total Dollars
San Diego, CA	409	14,096	\$194,084,812	34	2,246	\$98,905,045
Eglin Air Force Base, FL	1,045	18,382	184,033,400	64	1,475	28,477,756
Fort Campbell, KY	1,365	18,158	605,662,325	74	1,158	426,653,735
Lexington, KY	594	32,554	598,584,204	49	3,273	126,515,786
Fort Bragg, NC	2,072	24,446	357,672,970	91	1,034	59,463,634
Sneads Ferry, NC	249	5,384	125,214,715	32	862	52,364,471
Joint Base Lewis-McChord, WA	1,223	22,033	256,383,013	70	1,743	106,211,127
<b>Total</b>	<b>6,957</b>	<b>135,053</b>	<b>\$2,321,635,440*</b>	<b>414</b>	<b>11,791</b>	<b>\$898,591,554</b>

\* Difference is due to rounding.

Tables 3-9 are the statistical designs for the seven locations.

Table 3. San Diego, CA

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$10M	2	17	\$51,000,000	2	17	\$51,000,000
≥ \$1M < \$10M	31	2,605	88,811,965	17	1,605	44,557,860
≥ \$100,000 < \$1M	160	7,644	47,835,693	10	523	3,188,466
≥ \$10,000 < \$100,000	152	3,537	6,183,514	3	81	148,968
≥ \$0 < \$10,000	64	293	253,640	2	20	9,750
<b>Total</b>	<b>409</b>	<b>14,096</b>	<b>\$194,084,812</b>	<b>34</b>	<b>2,246</b>	<b>\$98,905,045*</b>

\* Difference is due to rounding.

The original San Diego population had 437 NSNs, a sample size of 43. Auditors later discovered out of scope items, which were removed from the population and sample.

Table 4. Eglin Air Force Base, FL

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$1M	34	1,695	\$49,761,022	12	784	\$16,864,204
≥ \$100,000 < \$1M	385	7,291	112,433,757	40	436	11,180,872
≥ \$10,000 < \$100,000	495	8,588	21,264,398	10	251	424,720
≥ \$0 < \$10,000	131	808	574,223	2	4	7,960
<b>Total</b>	<b>1,045</b>	<b>18,382</b>	<b>\$184,033,400</b>	<b>64</b>	<b>1,475</b>	<b>\$28,477,756</b>

Table 5. Fort Campbell, KY

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$3.25M	7	109	\$395,214,094	7	109	\$395,214,094
≥ \$325,000 < \$3.25M	154	3,979	127,020,216	36	791	28,411,448
≥ \$32,500 < \$325,000	632	7,944	76,399,231	25	215	2,964,094
≥ \$3,250 < \$32,500	443	5,540	6,859,845	4	38	59,583
≥ \$0 < \$3,250	129	586	168,939	2	5	4,516
<b>Total</b>	<b>1,365</b>	<b>18,158</b>	<b>\$605,662,625</b>	<b>74</b>	<b>1,158</b>	<b>\$426,653,735</b>

Table 6. Lexington, KY

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$20M	5	4,586	\$229,300,000	5	373	\$18,650,000
≥ \$1.5M < \$20M	49	6,438	252,044,914	27	2,071	103,768,100
≥ \$125,000 < \$1.5M	234	14,597	105,095,352	12	757	3,986,567
≥ \$10,000 < \$125,000	233	6,019	11,841,201	3	13	110,467
≥ \$0 < \$10,000	73	914	302,738	2	59	652
<b>Total</b>	<b>594</b>	<b>32,554</b>	<b>\$598,584,204*</b>	<b>49</b>	<b>3,273</b>	<b>\$126,515,786</b>

\* Difference is due to rounding.

Table takes into account subsampled DJCREW primary sampling units (PSU). See Table 10 for subsample details.

Table 7. Fort Bragg, NC

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$5M	1	1	\$9,591,000	1	1	\$9,591,000
≥ \$500,000 < \$5M	165	2,896	175,431,137	41	459	40,720,487
≥ \$50,000 < \$500,000	942	10,622	156,785,313	40	491	9,009,870
≥ \$5,000 < \$50,000	741	9,794	15,341,645	7	68	137,031
≥ \$0 < \$5,000	223	1,133	523,875	2	15	5,245
<b>Total</b>	<b>2,072</b>	<b>24,446</b>	<b>\$357,672,970</b>	<b>91</b>	<b>1,034</b>	<b>\$59,463,634*</b>

\* Difference is due to rounding.

Table 8. Sneads Ferry, NC

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$6.25M	1	61	\$19,639,499	1	61	\$19,639,499
≥ \$1.25M < \$6.25M	24	878	53,449,879	12	418	25,971,589
≥ \$250,000 < \$1.25M	68	1,748	36,594,145	13	303	6,331,701
≥ \$50,000 < \$250,000	109	2,293	14,462,220	4	24	380,210
≥ \$0 < \$50,000	47	404	1,068,972	2	56	41,472
<b>Total</b>	<b>249</b>	<b>5,384</b>	<b>\$125,214,715</b>	<b>32</b>	<b>862</b>	<b>\$52,364,471</b>

Table 9. Joint Base Lewis-McChord, WA

Stratum	Population (NSN)	Population Quantity	Population Dollars	Sample (NSN)	Sample Quantity	Sample Dollars
≥ \$2.4M	3	25	\$78,804,350	3	25	\$78,804,350
≥ \$300,000 < \$2.4M	159	4,604	106,271,603	36	958	24,071,772
≥ \$45,000 < \$300,000	515	10,686	62,065,652	25	663	3,251,494
≥ \$7,000 < \$45,000	405	5,241	8,800,523	4	93	78,067
≥ \$0 < \$7,000	141	1,477	440,885	2	4	5,444
<b>Total</b>	<b>1,223</b>	<b>22,033</b>	<b>\$256,383,013</b>	<b>70</b>	<b>1743</b>	<b>\$106,211,127</b>

### **Sample Plan Revision: Lexington, 2nd Stage Added**

After the first stage sampling plan was designed for Lexington, the audit team needed 13 of the PSUs to be subsampled. The following table includes the NSN, second stage population size, and sample size for the 13 DJCREW PSUs to be subsampled.

*Table 10. Lexington Subsampled DJCREW PSUs*

Stratum	NSN	Population Quantity	Sample Quantity
≥ \$20M	5895015804385	930	77
	5895015804408	644	64
	5895015804407	633	63
	5895015804410	1,741	105
	5895015804403	638	64
≥ \$1.5M < \$20M	5895016175831	364	48
	5865016282190	34	15
	5895015708944	138	30
	5895016282235	8	8
	5895016175835	364	48
	5895016175808	139	30
≥ \$125,000 < \$1.5M	5895015464533	8	8
	5895016282130	1	1
≥ \$10,000 < \$125,000	None		
≥ \$0 < \$10,000	None		
<b>Total</b>		<b>5,642</b>	<b>561</b>

## Statistical Projections

QMD used a 90-percent confidence level for the statistical projections. Table 11 and Table 12 contain the Quantity and Dollar statistical projections for the seven locations.

*Table 11. Statistical Quantity Projection By Location*

Location	Population Quantity	Lower Bound	Point Estimate	Upper Bound
San Diego, CA	14,096	4,706	9,040	13,375
Eglin Air Force Base, FL	18,382	*	7,785	17,028
Lexington, KY	32,554	5,473	6,702	7,931
Fort Campbell, KY	18,158	537	2,450	4,363
Fort Bragg, NC	24,446	213	1,696	3,180
Sneads Ferry, NC	5,384	28	112	195
Joint Base Lewis-McChord, WA	22,033	743	2,230	3,717
<b>Combined</b>	<b>135,053</b>	<b>19,346***</b>	<b>30,014**</b>	<b>40,682***</b>

\* The quantity difference for Eglin had a negative lower bound.

\*\* Difference is due to rounding.

\*\*\* Combined lower and upper bound are not additive.

An example on how to interpret the statistical projections from Table 11 is that we are 90-percent confident the quantity at San Diego, CA is between 4,706 and 13,375, with a point estimate of 9,040.

*Table 12. Statistical Value Projection (in Millions) By Location*

Location	Total Value	Lower Bound	Point Estimate	Upper Bound
San Diego, CA	\$194.08	\$92.46	\$117.73	\$143.00
Eglin Air Force Base, FL	184.03	16.47	28.93	41.39
Lexington, KY	598.58	245.87	275.15	304.43
Fort Campbell, KY	605.66	112.38	122.31	132.25
Fort Bragg, NC	357.67	17.40	34.67	51.94
Sneads Ferry, NC	125.21	8.05	14.86	21.67
Joint Base Lewis-McChord, WA	256.38	12.16	21.84	31.52
<b>Combined</b>	<b>\$2,321.64**</b>	<b>\$568.71*</b>	<b>\$615.49</b>	<b>\$662.27*</b>

\* Combined lower and upper bound are not additive.

\*\* Difference is due to rounding.

An example on how to interpret the statistical projections from Table 12 is that we are 90-percent confident the value at San Diego, CA is between \$92.46 million and \$143.00 million, with a point estimate of \$117.73 million.

## Management Comments

### Director, Special Operations Forces Acquisition, Technology, and Logistics



**UNITED STATES SPECIAL OPERATIONS COMMAND**  
7701 TAMPA POINT BOULEVARD  
MACDILL AIR FORCE BASE, FLORIDA 33621-5323

7 NOVEMBER 2016

**INSPECTOR GENERAL S E P T E M B E R 9 , 2 0 1 6**  
**U.S. DEPARTMENT OF DEFENSE**  
**AGENCY REPORT # D2015-D000RE-0229.000**

**“USSOCOM NEEDS TO IMPROVE MANAGEMENT OF SENSITIVE EQUIPMENT”**

**SOF AT&L COMMENTS**  
**TO THE INSPECTOR GENERAL RECOMMENDATIONS**

**RECOMMENDATION:** Update guidance to include specific procedures for establishing sensitive equipment accountability.

- NON-CONCUR

**SOF AT&L RESPONSE:** DoDI 5000.64, paragraph 2a provides specific guidance for the criteria to establish accountable property records for sensitive assets. Additionally, DoDI 5000.64 paragraph 11a(2) requires that all sensitive property shall be inventoried at least annually. USSOCOM has not placed additional restrictions to the DoDI policy therefore, USSOCOM does not have a requirement to generate unique policy that reiterates DoD policy.

**RECOMMENDATION:** Require U.S. Special Operations Command, Directorate of Logistics, to conduct a 100-percent inventory of sensitive equipment to establish a sensitive equipment baseline and reconcile inventory discrepancies.

- CONCUR

**SOF AT&L RESPONSE:** As part of the USSOCOM IG inspection plan, USSOCOM Director of Logistics representatives will perform the following two tasks as part of the inspection: (1) Ensure that all units inspected have documentation that asserts the sensitive property in their possession has been inventoried in the past year; and (2) If inventory discrepancies were identified as part of the inventory, review the documentation that reconciled the property discrepancies.

**RECOMMENDATION:** Instruct U.S. Special Operations Command, Directorate of Logistics, to:

1. Determine the utility of continuing the temporary loan process and if continued, ensure the process is comprehensively defined in U.S. Special

## Director, Special Operations Forces Acquisition, Technology, and Logistics (cont'd)

2

**Operations Command guidance to include whether the U.S. Special Operations Command warehouse or the units are responsible for maintaining equipment accountability.**

- CONCUR

**SOF AT&L RESPONSE:** USSOCOM has determined to continue to leverage a temporary loan process for the Joint Operational Stocks and the Environmental Preparation Sets. USSOCOM Directive 700-6 Joint Operational Stocks provides specific guidance on how to manage the loans and that the organizations in possession of the materiel are responsible for the accountability of the materiel.

**2. Mandate Special Operations Logistics Management System equipment-level reporting requirements to include identifying standardized data elements and establishing an equipment reporting frequency for U.S. Special Operations Command warehouses and service component commands.**

- NON-CONCUR

**SOF AT&L RESPONSE:** For asset visibility SOCOM does not have a SOF Peculiar system. We have ongoing initiatives Global Combat Support System-Joint to align all services with a single Enterprise Resource Planning for P11 to meet a more accurate function and proper criteria.

**3. Mandate periodic inventory reconciliations of Special Operations Logistics Management System data to equipment at component commands so inventory discrepancies can be identified and resolved.**

- PARTIALLY-CONCUR

**SOF AT&L RESPONSE:** DoDI 5000.64 paragraph 11.a.(2) requires that all sensitive property shall be inventoried at least annually. The echelon will dictate wholesale versus retail process. We will conduct periodic inventory to properly ensure accountability is done accordingly.

  
JAMES F. GEURTS  
Director, Special Operations Forces  
Acquisition, Technology, and Logistics



## Acronyms and Abbreviations

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<b>J4</b>	Directorate of Logistics
<b>JPBO</b>	Joint Property Book Office
<b>NSN</b>	National Stock Number
<b>PM</b>	Program Manager
<b>PSU</b>	Primary Sampling Units
<b>QMD</b>	Quantitative Methods Division
<b>SOF AT&amp;L</b>	Special Operations Forces Acquisition, Technology, and Logistics
<b>SO-P</b>	Special Operations–Peculiar
<b>SOLMAN</b>	Special Operations Logistics Management System
<b>USSOCOM</b>	U.S. Special Operations Command



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## **U.S. DEPARTMENT OF DEFENSE**

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