



DEPARTMENT OF THE ARMY  
U.S. ARMY AUDIT AGENCY  
OFFICE OF COUNSEL  
6000 6<sup>TH</sup> STREET, BUILDING 1464  
FORT BELVOIR, VA 22060-5609

16 January 2020

SUBJECT: Freedom of Information Act Request FP-20-004963

Mr. John R. Greenewald  
27305 W. Live Oak Rd  
Suite 1203  
Castaic, California 91384  
john@greenewald.com

Dear Mr. Greenewald:

This letter is to acknowledge your request for information under the Freedom Information Act (FOIA), dated November 4, 2019. Because your request was addressed to this office and was initially sent to the Department of the Army Freedom of Information Office, the U.S. Army Audit Agency did not receive it until November 25, 2019. Your request was assigned control number FP-20-004963 for Department of the Army FOIA tracking purposes.

You requested Army Audit Report, A-2015-0007-IEEX, Retrograde of Sensitive Equipment and Materiel, Afghanistan. The Freedom of Information Act requires that "any reasonably segregable portion of a record" must be released after deletion of the portions that are exempt under the Act's nine exemptions. Please find attached the requested redacted audit report.

We redacted internal dissemination control markings, the names of subordinate personnel, and the cursive signatures of signing officials to protect their personal privacy under Exemptions 2 and 6. See Judicial Watch, Inc. v. United States, 84 Fed. Appx. 335 (2004) and Wilson v. U.S. Air Force, No. 08-324, 2009 WL 4782120, at \*4 (E.D. Ky. Dec. 9, 2009).

We are also withholding information protected by Exemptions 2 and 7 of the FOIA. Exemption 2 of the Freedom of Information Act protects internal personnel rules and practices of our Agency. . Exemption 7 of the Freedom of Information Act protects information compiled for law enforcement purposes that if released would disclose techniques and procedures or would disclose guidelines, where such disclosure could reasonably be expected to risk circumvention of the law or could reasonably be expected to endanger the life or physical safety of any individual.

The "law" to be enforced within the meaning of the term "law enforcement purposes" includes both civil and criminal statutes, as well as those statutes authorizing

administrative or regulatory proceedings. Courts have also recognized that law enforcement" within the meaning of Exemption 7 can extend beyond the traditional realms of civil and criminal proceedings into the realms of national security and homeland security-related government activities as well. See, e.g., *Milner v. Dep't of the Navy*, 562 U.S. 562, 582-83 (2011) (Alito, J., concurring) (explaining that "law enforcement includes not just the investigation and prosecution of offenses that have already been committed, but also proactive steps designed to prevent criminal activity and to maintain security"; thus, steps "to prevent terrorism surely fulfill 'law enforcement purposes'").

The information redacted in this report consists of facts about capabilities, activities, limitations (includes vulnerabilities), and intentions that could reasonably assist adversaries in their plans or acts to degrade mission accomplishment. The redacted portions contain information important to the successful achievement of U.S. objectives and missions, which could be of use to an adversary of the United States. If an adversary obtained such information, correctly analyzed it, and acted upon it; then it could result in harm or degradation to mission success.

We have waived all fees in the processing of your request. The above-discussed redactions constitute partial denials of release of information on behalf of The Auditor General of the Army, who has designated this office to act on her behalf for records relating to USAAA audits.

You may appeal this partial denial of your request for release of the redacted information to the Secretary of the Army, Office of General Counsel. Any appeal must be received by the USAAA within 60 calendar days of the date of this letter. If you decide to appeal, your appeal must be sent through the USAAA to the Army's Office of General Counsel, so our Agency can forward all relevant materials with the appeal for review and decision by the Army's Office of General Counsel. An appeal may be submitted by electronic mail to, USAAA or mailed to USAAA's address stated above.

You may also request dispute resolution services by contacting the Army FOIA Public Liaison, Alecia Bolling, at (503) 571-036 or by email at [usamy.belvoir.hqda-oaa-ahs.mbx.rmda-foia-public-liaison@mail.mil](mailto:usamy.belvoir.hqda-oaa-ahs.mbx.rmda-foia-public-liaison@mail.mil). In addition, you may request dispute resolution services and other assistance from the Office of Government Information Services (OGIS) at <https://ogis.archives.gov/>.

If you have any questions you may contact me via email, please call 703-545-5881 or email [timothy.s.hankins.civ@mail.mil](mailto:timothy.s.hankins.civ@mail.mil). Thank you for contacting the U.S. Army Audit Agency.

Enclosure

Timothy S. Hankins  
Freedom of Information Officer  
U.S. Army Audit Agency

This document is made available through the declassification efforts  
and research of John Greenewald, Jr., creator of:

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# *U.S. Army Audit Agency*

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# **Retrograde of Sensitive Equipment and Materiel**

## **Afghanistan**

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**Audit Report: A-2015-0007-IEX**

**6 November 2014**

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*We at the Army Audit Agency  
Serve Proudly Because. . .*



- . . .defending the security of the U.S. and our Allies is central to protecting our way of life and our freedom.*
- . . .thousands of Soldiers have already sacrificed or are continuing to risk THEIR lives on battlefields like Iraq and Afghanistan and in dangerous training exercises to protect OUR lives and freedoms.*
- . . .Army civilians—including our own Agency auditors—and contractors have also risked, and continue to risk, their lives by deploying to theaters of war to support our Warfighters.*
- . . .our efforts to make programs and policies more effective and efficient and to fight fraud and save funds benefit the Soldiers, civilians, families, and Army leaders we serve.*
- . . .every dollar of waste and fraud we help Army avoid can be used to better train, equip, logistically support, and protect our Soldiers in combat, give them a technological edge on the battlefield, help keep them safe, and bring them home sooner.*
- . . .every efficiency we help the Army achieve helps provide our Soldiers' families with the high-quality housing, health care, and other support they deserve while our Soldiers are deployed.*
- . . .our efforts protect the Army's reputation and credibility, enabling it to argue more effectively for needed resources.*
- . . .what we do for our Soldiers and civilians, their families, and our Army, we do for ourselves, our families, and our Nation.*

*To Suggest or Request Audits*

To suggest or request audits, contact the Strategic Audit Planning Office  
of the Principal Deputy Auditor General at 703.545.5882  
or email [usarmy.pentagon.hqda-aaa.mbx.audit-requests1@mail.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.audit-requests1@mail.mil).

# Executive Summary

Audit Report: A-2015-0007-IEX

6 November 2014



## Retrograde of Sensitive Equipment and Materiel

Afghanistan

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### Results

This audit was internally generated and endorsed by the Deputy Commanding General for Support, U.S. Forces-Afghanistan. The audit focused on processes and procedures for accountability, security, and disposition of sensitive property during retrograde operations in Afghanistan. Specifically the audit reviewed controlled cryptographic items designated with Controlled Inventory Item Code 9 (CIIC-9). We performed the audit in Army units, retrograde sort yards (RSYs), and redistribution property assistance team (RPAT) yards.

The Army's processes and procedures were sufficient to ensure accountability, proper security, and appropriate disposition of controlled cryptographic items throughout the retrograde process. Specifically the audit showed that:

- Accountability over CIIC-9 items was maintained at RSYs and RPAT yards and within Army units. Required sensitive item inventories were being performed and adjustments reconciled to supporting records. We also performed reverse inventories to corroborate monthly inventory results and verified 100 percent accuracy to accountable records.
- Security procedures were sufficient to safeguard and protect CIIC-9 items within Army units, RSYs, and RPAT yards. At 10 activities, we observed 2 or more levels of barrier protection surrounding CIIC-9 equipment, access was controlled, and access rosters were maintained and followed.
- Disposition decisions and related transport of sensitive items generally followed (b) (2) requirements for CIIC-9 items. We did identify 54 items with a total cost of about \$272,000 that were erroneously sent to the Defense Logistics Agency-Disposition Services in Afghanistan and 8 items were destroyed. Upon notification of this condition, command updated disposition instructions in the Materiel Enterprise Non-Standard-Equipment database to correct the problem.

Accountability and protection of CIIC-9 items was sufficient because unit and retrograde-related activity personnel adhered to and emphasized Army policies, procedures, and best practices over these stringently controlled items. Also, effective coordination among personnel within activities responsible for retrograde generally ensured appropriate disposition decisions were chosen.

As a result, some of the Army's most sensitive equipment was sufficiently accounted for and protected; with custody restored in many cases. In addition, effective control measures also ensure key personnel can quickly identify physical losses of CIIC-9 and other sensitive equipment and take immediate corrective action.

The Chief of Staff, U.S. Forces-Afghanistan, and the Office of the Deputy Chief of Staff, G-4, agreed with the report's results and conclusions. The G-4's response represents the official Army position.



**DEPARTMENT OF THE ARMY**  
U.S. ARMY AUDIT AGENCY  
OFFICE OF THE DEPUTY AUDITOR GENERAL  
ACQUISITION, LOGISTICS AND TECHNOLOGY AUDITS  
6000 6<sup>TH</sup> STREET, BUILDING 1464  
FORT BELVOIR, VA 22060-5609

6 November 2014

Commander, U.S. Forces-Afghanistan

This is our report for the audit of retrograde of sensitive equipment and materiel. The Deputy Commanding General for Support, U.S. Forces-Afghanistan endorsed the audit, which was internally generated. The audit focused on processes and procedures to ensure accountability, security, and proper disposition of sensitive equipment and materiel.

We conducted this audit in accordance with generally accepted government auditing standards.

We are making no recommendations in this report. The Army's official position on the conclusions in this report is located in Annex D. For additional information about this report, contact the Maintenance Audits Division at 703.545.5845.

I appreciate the courtesies and cooperation extended to us during the audit.

FOR THE AUDITOR GENERAL:

**(b) (6)**

ARTHUR L. PAYNE  
Program Director  
Theater Operations, Europe and Expeditionary  
Audits

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# INTRODUCTION

## WHAT WE AUDITED

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We audited the processes and procedures for accountability, protection, and disposition of sensitive property during retrograde operations in Afghanistan. Specifically, the audit focused on controlled cryptographic items designated with Controlled Inventory Item Code 9 (CIIC-9)<sup>1</sup>. We performed the audit in Army units, retrograde sort yards (RSYs), and redistribution property assistance team (RPAT) yards.

## BACKGROUND

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### Retrograde Process

Retrograde is the movement of equipment and materiel from a deployed theater to a reset program (replace, recapitalize, and/or repair), another country or theater of operations, or to replenish unit or stock requirements. U.S. Central Command's (CENTCOM's) theater retrograde priorities dictate equipment redistribution to fill mission requirements within its area of responsibility; any surpluses can then be used to meet other Army requirements. As of 28 January 2014, there were about 8,100 property line items of CIIC-9 equipment in Afghanistan totaling about 65,000 pieces and valued at about \$1 billion. Command plans to ship all sensitive equipment that isn't required for the enduring mission out of Afghanistan by the end of 2014.

Theater-provided equipment is specific equipment designated by DA as permanent theater assets. Army field support brigades (AFSBs) manage theater-provided equipment and essentially loan it to units while deployed. They also coordinate the repair, reset, or retrograde of the equipment depending on condition and continuing need. To assist in the identification and disposition of excess theater-provided equipment, the Army implemented the Theater-Provided Equipment Planner (TPE-P) tool in January 2010. TPE-P is a Web-based automation tool linked to Army's Logistics Information Warehouse and is able to share information with property accountability, in-transit visibility, and wholesale inventory systems. Using TPE-P, AFSBs can facilitate a more rapid disposition of non-mission-essential theater-provided equipment by

(b) (2)

automating the previously time-consuming manual vetting process for lateral transfers, redistribution, and turn-in decisions.

Numerous theater activities provide support to ensure retrograde items are accounted for, protected, and receive the proper disposition. Key groups and activities include:

- CENTCOM Materiel Recovery Element (CMRE): CMRE teams facilitate base closure, transfers and recovery, redistribution, retrograde, and disposal goals by performing retrograde support to maneuver units as they continue counterinsurgency operations.
- Retrograde Sort Yard (RSY): RSY personnel sort, identify, and bring to record excess non-mission-essential equipment and materiel (serviceable or unserviceable) to reestablish accountability and return supplies back into the Army supply system. In addition, they facilitate retrograde to meet CENTCOM velocity goals.
- Redistribution Property Assistance Team (RPAT): RPAT personnel relieve units of property accountability during the turn-in phase, prepare property for retrograde to the source of repair or storage location, and redistribute property based on appropriate disposition instructions.
- U.S. Army Communication-Electronics Command (CECOM): CECOM logistics assistance representatives and Communications Security Logistics Activity staff provide forward-based technical and logistics assistance for CIIC-9 type items. Assistance includes advising commanders and staff at all levels on communication security policy, including safeguarding and controlling Communications Security Logistics Activity-managed equipment and material. Personnel also provide guidance on security procedures for storage, handling, and transportation issues.

## **OTHER MATTERS**

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### **Disposition of Associated Support Items of Equipment**

Office of the Chief Information Officer/G-6 personnel asked us to include in the audit a review of the associated support items of equipment from mine-resistant ambush-protected (MRAP) vehicles. They were concerned the items were being removed during retrograde and then had to be reprocured. The associated support items of equipment include items such as cables, brackets, antennas, handsets, and headsets.

We confirmed at RPATs and RSYs that MRAP associated support items of equipment were being removed from vehicles and generally ended up at the RSY as excess

equipment. RSY personnel transferred these items to Defense Logistics Agency Disposition Services to be destroyed in accordance with disposition instructions programmed in Standard Army Retail Supply System-1.

We notified CECOM (Forward) personnel of the discarding of these items during the retrograde process. Subsequently, CECOM personnel coordinated with 401st AFSB, Army Program Office MRAP, and other command staffs to issue new procedures in a fragmentary order on 20 May 2014. According to the draft fragmentary order reviewed during our fieldwork, enduring MRAP variants would retain their integrated associated support items of equipment items in the vehicles. Implementation of the process reviewed in the draft fragmentary order will reduce the Army's future costs.

# SENSITIVE EQUIPMENT AND MATERIEL

## OBJECTIVE

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To verify that processes and procedures were sufficient to establish accountability, security, and disposition of sensitive equipment and materiel throughout the retrograde process.

## CONCLUSION

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The Army's processes and procedures were sufficient to ensure accountability, proper protection, and appropriate disposition of controlled cryptographic items throughout the retrograde process. The audit showed that:

- Accountability of CIIC-9 items was maintained at RSYs and RPAT yards and within Army units.
- Security procedures were sufficient to safeguard and protect CIIC-9 items within Army units, RSYs, and RPAT yards.
- Disposition decisions for sensitive items were generally made in accordance with requirements (b) (2) [REDACTED] CIIC-9 items were generally disposed of properly. However, the audit showed that 54 of the 5,200 CIIC-9 items, were erroneously directed to Defense Logistics Agency–Disposition Services (DLS-DS) in Afghanistan and 8 items were subsequently destroyed.

Accountability and protection of CIIC-9 items was sufficient because of command emphasis and because unit and retrograde-related activity personnel adhered to current Army policies and procedures. CIIC-9 items were improperly sent to DLA-DS because of instructions from the Materiel Enterprise Non-Standard Equipment database. After coordinating with responsible Communications Security Logistics Activity and CECOM personnel, the Materiel Enterprise Non-Standard Equipment database was updated to direct all CIIC-9 items to Tobyhanna Army Depot for destruction.

As a result, sensitive equipment was sufficiently accounted for and protected.

Our detailed discussion of these conditions follows. Because our results were generally positive, there are no recommendations. Verbatim command comments and the official Army position are in Annex D.

## DISCUSSION

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In this section, we discuss these three areas:

- Accountability.
- Security.
- Disposition.

### Accountability

Processes and procedures followed by units and retrograde-related activities were sufficient to maintain accountability of controlled cryptographic items throughout the retrograde process.

#### Sensitive Item Inventory Procedures

Army units and RPAT yards maintained accountability over CIIC-9 items at varying stages of the retrograde process. Specifically:

(b) (2)

We verified these procedures were effective through observation, reviews of supporting documentation and accountability system records, and reverse inventories.

**Unit Inventory Procedures.** Army units performed monthly inventories of CIIC-9 items in their possession.

AR 710-2 (Supply Policy Below the National Level), dated 28 March 2008, requires units to perform quarterly inventories of sensitive items. (b) (2)

(b) (2)

We reviewed 120 completed SII reports generated for 48 units from Property Book Unit Supply-Enhanced (PBUSE) for January and February 2014. The following table shows the organizations and SII reports reviewed.

(b) (2)

Responsible personnel adjusted onhand quantities on 27 of the 120 reports reviewed. Adjustments were due to lateral transfers to other units and physical losses captured on completed DD Form 200 (Financial Liability Investigation of Property Loss). Hand receipt holders annotated adjustments on SII reports that PBUSE hadn't yet reflected at the time the reports were generated. We reconciled all inventory adjustments against the appropriate property records and documentation (for example, DA Form 3161 (Request for Issue or Turn-In) for lateral transfers, DD Form 200 for investigation of property loss, and PBUSE transactions) to verify the accuracy of reported differences between PBUSE records and what the units had on hand.

**RPAT Inventory Procedures.** RPATs had implemented effective accountability procedures over CIIC-9 inventory moving through their retrograde operations.

(b) (7)(E)

**Reverse Inventory Results.** Reverse inventories conducted during the audit verified units and RPATs (located at Bagram and Kandahar Airfields) had sufficient accountability for about 5,000 CIIC-9 property line items in their possession. We randomly selected CIIC-9 items at five organizations and determined accurate recording of the equipment in the Army's property records. The following table summarizes our reverse inventory results.



During our visit to the Kandahar Airfield RPAT's controlled area, we also randomly selected 11 CIIC-9 items (from three different locations within the CIIC-9 controlled area) and verified that each of these items and their location information agreed with Army War Reserve Deployment System property records.

### **Accountability at Retrograde Sort Yards**

RSYs had processes and procedures in place and operating to establish accountability of sensitive property that was inappropriately turned in at these yards. RSY policies stated these yards shouldn't accept sensitive items because personnel didn't have the capability to process and reestablish accountability for these items. However, in cases where units sent sensitive property to the yards, we observed RSY personnel implementing established controls that ensured proper handling and control until appropriate activities took possession of the equipment and brought it to record.

The RSYs worked closely with theater property book office personnel from 401st AFSB and logistics assistance representatives from various commands. RSY personnel explained that logistics assistance representatives from CECOM visited RSYs on a daily basis to identify sensitive property at the yards, sign for, and take custody of the equipment, and initiate causative research to identify ownership or bring the equipment to record. Once accountability of an item was reestablished, 401st personnel explained they would request and receive disposition instructions from the TPE-P process. (b) (7)(E)



(b) (2), (b) (7)(E)

During the week ending 6 January 2014, the Kandahar RSY processed 109 accountable items (valued at about \$1.3 million) to assist in reestablishing accountability; a portion of the items were CIIC-9 and sensitive type items.

### Security

The Army's processes and procedures were sufficient to establish proper security of CIIC-9 items. We verified that RPATs, found-on-installation yards, RSYs, and units maintained physical protection, security, and access control for CIIC-9 items in their possession. We visited 10 sites during March 2014 and determined that all sites had:

- Secure storage of CIIC-9.
- Controls in place to ensure only authorized personnel had access to areas where CIIC-9 items were being stored.
- Physical protection measures for CIIC-9 items.

(b) (2), (b) (7)(E)

## Disposition

The Army's processes and procedures were generally sufficient to establish appropriate disposition of excess CIIC-9 items during the retrograde process. Decision processes and procedures generally directed items to activities involved in the Retrograde, Reset, Redeployment, Redistribution, and Disposal (R4D)<sup>2</sup> process or to Tobyhanna Army Depot for destruction, as required (b) (2).

During January and February 2014, there were about 5,200 disposition decisions made related to excess CIIC-9 items. The following table shows the disposition decisions.

Disposition Location	Quantity	Percentage of Total	Value (in millions)	Percentage of Total
Tobyhanna (U.S.)	4,106	79	\$61.3	77
Kuwait	796	15	9.8	12
Afghanistan	231	4	7.5	9
Other U.S. Locations	89	2	1.5	2
<b>Total</b>	<b>5,222</b>	<b>100</b>	<b>\$80.1</b>	<b>100</b>

(b) (2), (b) (7)(E)

However, during a site visit to DLA-DS (b) (7)(E), we identified one instance where eight CIIC-9 items (nonstandard radios valued at \$48,000) were received by DLA-DS personnel and subsequently destroyed. With assistance from the Army's Logistics Support Activity, an additional 46 nonstandard CIIC-9 items (valued at about \$176,000) were also identified as being sent to DLA-DS.

The improper disposition instructions received by TPE-P stemmed from preprogrammed disposition directives found in the Materiel Enterprise Non-Standard Equipment database. These instructions erroneously directed disposition of the 54 items to the DLA-DS location in Afghanistan.

We brought this condition to the attention of Communications Security Logistics Activity and CECOM personnel during the audit and communication security

(b) (2)

managers and responsible systems managers for Materiel Enterprise Non-Standard Equipment updated disposition instructions to fix the database's disposition instructions as of 31 March 2014. These updates should prevent CIIC-9 items from being directed to DLA-DS for disposition.

## **RECOMMENDATIONS AND COMMENTS**

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Due to the positive conclusions in this report, we are not making any recommendations.

The Chief of Staff, U.S. Forces-Afghanistan; and the Office of the Deputy Chief of Staff, G-4 both reviewed and agreed with the results and conclusions in this report. Their verbatim comments are included in Annex D. The G-4's response represents the official Army position.

## A – GENERAL AUDIT INFORMATION

### SCOPE AND METHODOLOGY

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We conducted the audit under project A-2014-MTE-0091.000. Annex B lists the activities included in the audit.

We conducted this performance audit 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 conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusion based on our audit objective.

We used U.S. Army Central's Theater Common Operating Picture (A-TCOP) data, dated 28 January 2014, to determine the total scope, location and value of CIIC-9 items in Afghanistan. We also relied on computer-processed data from the U.S. Army Logistics Support Activity's Logistics Information Warehouse system, dated 28 February 2014, to determine the dollar value of a sample of 25 CIIC-9 items with improper disposition to DLA-DS activities in Afghanistan. We performed reliability tests on the data and concluded that the computer-processed data was sufficiently valid, accurate, and complete to support our findings and conclusion. Data reliability tests on system records included:

- Obtaining sufficient background information on the TPE-P application within the information warehouse system and its use related to disposition instructions.
- Determining whether data fields needed to support our results were available, data records were complete and didn't contain blanks, and field totals matched those provided by the system administrator.
- Verifying data elements contained no duplicate records, field entries were consistent, and data records were traceable back to source documents.

To verify that processes and procedures were sufficient to establish accountability, proper disposition, and sufficient protection of CIIC-9 throughout the retrograde process, we:

- Reviewed Army and DoD guidance pertaining to the definition and classification of CIIC-9 and the requirements for ensuring accountability, protection, and proper disposition.
- Evaluated a listing of all Army property in Afghanistan to determine where the most sensitive property was in terms of volume and dollar value. Based on this information, we identified the locations, units, and activities to include in our review.

- Interviewed key personnel at units, activities, and commands in CONUS and Afghanistan to gain a detailed understanding of processes and procedures regarding retrograde, accountability and visibility, physical security, and disposition of CIIC-9 type items.
- Reviewed documents and systems related to SIIs, shipments and lateral transfers of items going through the retrograde process, found on installation transactions, and disposition decisions for theater provided equipment.

To test and verify that sufficient visibility and accountability controls for CIIC-9 items were established, we:

- Reviewed 120 sensitive item inventory reports judgmentally sampled from 48 units in 7 organizations for January and February 2014.
- Performed reverse inventories on 144 items judgmentally sampled at 5 Army units or retrograde-related activities.
- Reviewed disposition instructions from TPE-P on 25 judgmentally sampled items and queried the Logistics Information Warehouse database for CIIC-9 items showing DLA-DS as the directed disposition location.
- Observed procedures for securing and controlling access to CIIC-9 items at units and retrograde-related activities.

## RESPONSIBILITIES

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CENTCOM promotes cooperation among nations, responds to crises, and deters or defeats state and non-state aggression. CENTCOM also supports development and reconstruction to establish the conditions for regional security, stability, and prosperity.

U.S. Forces–Afghanistan is the functioning command and control headquarters for U.S. Forces operating in Afghanistan. The command's mission is to enable the most efficient command and control of U.S. Forces and ensure effective integration and coordination between U.S. and coalition forces operating under North Atlantic Treaty Organization (NATO)/International Security Assistance Force (ISAF). The commander is responsible for the overall training mission and tailoring it to ensure Afghanistan's military and police forces are best prepared to operate with ISAF forces and provide security and stability to the nation of Afghanistan.

U.S. Army Central conducts shaping operations in the U.S. Central Command area of responsibility to deter adversaries to reassure and enable regional partners while sustaining ongoing U.S. operations in established combined joint operating areas. Concurrently, it

transitions forces and capabilities in the area of responsibility for roles anticipated in the next decade of the 21<sup>st</sup> century.

Deputy Chief of Staff, G-3/5/7 develops, integrates, and manages training operations and requirements, concepts, policies, and plans; and directs operations continuously across the Training and Doctrine Command to build a campaign-capable, expeditionary, and versatile Army in support of the Joint Warfighting Commander.

Deputy Chief of Staff, G-4 enables a ready Army by providing and overseeing integrated logistics policies, programs, and plans; and is responsible for all Army matters related to the development and supervision of the Army logistics organizations and systems worldwide, including supply, maintenance, transportation, logistics readiness, and troop support.

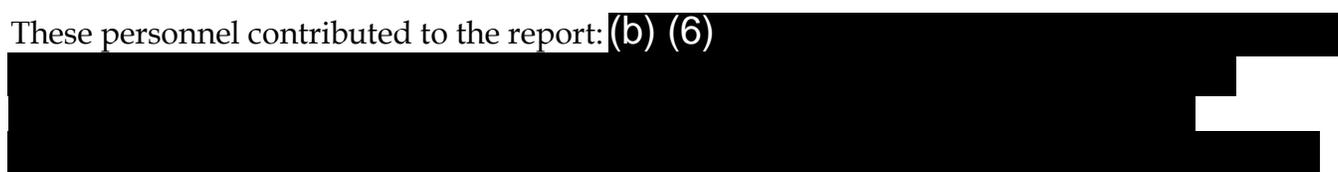
The Chief Information Officer/G-6 reviews, provides input, and directs the communications support for exercises within contingency I Corps-Forward missions and evaluates contingency requirements and information technology resources to determine the sufficiency of existing and programmed information networks and applications.

401st AFSB executes, directs and manages field and sustainment level logistics for U.S. and selected coalition forces in Afghanistan. They serve as the single entry point for integration and synchronization for acquisition, logistics, and technology between the tactical and materiel enterprise while enhancing unit readiness and improving combat capability in accordance with U.S. Army Central and U.S. Forces-Afghanistan priorities.

## ACKNOWLEDGMENTS

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These personnel contributed to the report: (b) (6)



## DISTRIBUTION

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Deputy Chief of Staff, G-3/5/7  
Deputy Chief of Staff, G-4  
Chief Information Officer/G-6  
Commanding General, U.S. Central Command  
Commanding General, U.S. Army Central

Commanding General, U.S. Army Materiel Command  
Commanding General, U.S. Army Communications-Electronics Command  
Director, Communications Security Logistics Activity

We will also make copies available to others upon request.

(b) (2), (b) (7)(E)

## C – ABBREVIATIONS USED IN THIS REPORT

AFSB	Army Field Support Brigade
CECOM	U.S. Army Communications-Electronics Command
CENTCOM	U.S. Army Central Command
CIIC	Controlled Inventory Item Code
CMRE	CENTCOM Materiel Recovery Element
DLA-DS	Defense Logistics Agency–Disposition Services
MRAP	Mine Resistant Ambush Protected
PBUSE	Property Book Unit Supply-Enhanced
R4D	Retrograde, Reset, Redeployment, Redistribution, and Disposal
RPAT	Redistribution Property Assistance Team
RSY	Retrograde Sort Yard
SII	Sensitive Item Inventory
TPE-P	Theater Provided Equipment-Planner

## D – OFFICIAL ARMY POSITION AND VERBATIM COMMENTS BY COMMAND



DEPARTMENT OF THE ARMY  
OFFICE OF THE DEPUTY CHIEF OF STAFF G-4  
500 ARMY PENTAGON  
WASHINGTON, DC 20310-0050

18 OCT 2014

DALO-OR

MEMORANDUM THRU DEPUTY CHIEF OF STAFF, G-4, 500 ARMY PENTAGON,  
WASHINGTON, DC 20310-0500

FOR U.S. ARMY AUDIT AGENCY (SAAG-PMO-L), 3101 PARK CENTER DRIVE,  
ALEXANDRIA, VA 22302

SUBJECT: Audit of Retrograde of Sensitive Equipment and Materiel (Project A-2014-  
0091-MTE)

1. In response to your report, the Deputy Chief of Staff, G-4 (DCS, G-4) concurs  
without comments.

2. The point of contact is (b) (6)  
(b) (6)

(b) (6)

CARLOS D. MORRISON  
Director, Operations and Logistics  
Readiness



DEPARTMENT OF THE ARMY  
 HEADQUARTERS, 3D EXPEDITIONARY SUSTAINMENT COMMAND  
 1ST THEATER SUSTAINMENT COMMAND (FORWARD)  
 BAGRAM, AFGHANISTAN  
 APO, AE 09354

AFTV-COS

12 August 2014

MEMORANDUM FOR Office of the Deputy Auditor General, United States Army Audit Agency, 6000 6<sup>th</sup> Street, Building 1464, Fort Belvoir, Virginia 22060-5609

THRU United States Central Command Inspector General Office, 7115 South Boundary Boulevard, MacDill Air Force Base, Florida 33621-5101

THRU United States Forces – Afghanistan Inspector General Office, Bagram Airfield, Afghanistan, APO AE 09354

SUBJECT: Comments on AAA Audit A-2014-0091-MTE, "Retrograde of Sensitive Equipment and Materiel."

1. 3d Sustainment Command (Expeditionary), 1<sup>st</sup> Sustainment Command (Theater) (Forward) reviewed and concurs with the Draft Report and submits the following recommendation.
2. Recommendation. The first paragraph of page 7, states "Responsible personnel adjusted on-hand quantities on 27 of the 120 reports reviewed. Adjustments were due to lateral transfers to other units and physical losses captured on completed DD Form 200 (Financial Liability Investigation and Property Loss)." In an effort to capture the magnitude of Financial Liability Investigations incurred, we recommend modifying the paragraph to read:
  - a. "Given the challenges associated with the operational tempo during surge periods, a considerable amount of sensitive equipment was sent to retrosort yards or handled by RPAT teams, placing a significant amount of accountability on contractors and others serving as primary hand receipt holders. As a result, a significant amount of Financial Liability Investigations of Property Loss (FLIPL) were initiated. Responsible personnel adjusted on-hand quantities on 27 of the 120 reports reviewed. Adjustments were due to lateral transfers to other units and physical losses captured on completed DD Form 200 (FLIPL)...."
3. Please submit correspondence thru the below point of contact.

**[Auditor's Note: In an e-mail dated 14 August 2014, U.S. Forces-Afghanistan's Office of the Inspector General stated that the directors of J4 and the Fusion Cell had reviewed the draft report and had no further comments.]**

AFTV- COS

SUBJECT: Comments on DODIG Audit D2014-D000JB-0031.00, "The Army Did Not Properly Account For and Manage Force Provider Equipment in Afghanistan"

4. Point of contact for this memorandum is (b) (6)

(b) (6)

(b) (6)

MAXINE C. GIRARD  
COL, LG  
Chief of Staff

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