

Inspector General

INSPECTOR GENERAL PROGRAMS, POLICIES, AND PROCEDURES

BY ORDER OF THE DIRECTOR



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AUTHORITY: The Defense Commissary Agency (DeCA), Office of the Inspector General (DeCA-IG) is established in compliance with Department of Defense Directive (DoDD) 5105.55, Defense Commissary Agency, November 1990.

MANAGEMENT CONTROL SYSTEM: This directive contains management control provisions that are subject to evaluating and testing as required by Defense Commissary Agency Directive (DeCAD) 70-2, as specified by the Federal Manager's Financial Integrity Act, and as scheduled in DeCAD 70-3.

APPLICABILITY: This directive applies to all DeCA activities.

HOW TO SUPPLEMENT: This directive may not be supplemented; however, any recommended revisions may be submitted to the DeCA-IG for consideration.

HOW TO ORDER COPIES: Copies may be read or downloaded from the DeCA Web site.

SUMMARY: This directive describes the DeCA-IG policies, programs, procedures, mission, role, duties, responsibilities, relationships of the DeCA-IG in DeCA operations, the relationship among the DeCA-IG, DoD IG, and DoD Service and local IGs; establishes the responsibilities of key managers within DeCA regarding their support of the DeCA-IG mission; refers the user to DeCAD 80-12, Procedure for Investigating Officers, for guidance concerning conducting inquiries and investigations; and gives general guidance concerning the use and release of DeCA-IG records.

SUPERSEDES: DeCAD 90-1, February 1, 1998

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ DeCA/IG

COORDINATORS: HQ DeCA/Regional Offices/Zone Managers

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CHAPTER 1

THE DeCA INSPECTOR GENERAL (IG) SYSTEM

1-1. AUTHORITY.

- a. Public Law 95-452, Inspector General Act of 1978, as amended.
- b. Title 10, United States Code.
- c. DoDD 5105.55, Defense Commissary Agency (DeCA), November 9, 1990.

1-2. APPLICABILITY. This directive applies to all DeCA activities.

1-3. GENERAL.

a. The DeCA-IG holds a position of extraordinary trust within DeCA and requires a high degree of professional independence. As a personal staff member and trusted confidant to the Director, Chief Executive Officer (CEO), and Chief Operating Officer (COO); the DeCA-IG can and does communicate directly with all DeCA elements.

b. DeCA employees may get help from the DeCA-IG in resolving problems without fear of reprisal or unnecessary disclosure of information beyond the DeCA-IG, command, and legally required channels.

1-4. MISSION SUPPORT. As an independent and objective DeCA office, the DeCA-IG will:

a. Perform compliance inspections, evaluations, and special reviews to ensure standardization and consistency, and to improve the efficiency and effectiveness of DeCA programs, operations and special interest areas. An emphasis will be placed on improving benefit delivery, supporting efficiencies effectiveness and providing assistance to all DeCA activities.

b. Inquire into allegations of fraud, waste, abuse (FWA), mismanagement and conduct inquiries and investigations involving systemic and/or specific problems or personnel complaints.

c. Administer a DeCA-IG Assistance Program which concentrates on identifying concerns detrimental to DeCA operations and its employees and either resolve or refer the problem, as appropriate.

d. Establish and maintain the best possible working relationship with Department of Defense (DoD), Services, Commanders, and IGs world-wide.

e. Administer the Congressional response program.

1-5. ORGANIZATION AND FUNCTIONS. The organization consists of the IG Office, an Inspection and Investigations Division (IGI), and a Congressional (to include White House and SECDEF) Inquiry Response Coordination Office. The IG Office is responsible for inquiring into and reporting upon matters affecting mission performance and the state of economy, efficiency, discipline, and morale of DeCA. Specific responsibilities are as follows:

a. IG:

(1) Provides the DeCA Director, CEO, and senior leadership with the status of operational and administrative effectiveness through inspections; review and evaluation of managerial

procedures; practices concerning personnel, material, and fiscal resources; and special interest item reviews.

- (2) Reviews all matters affecting mission performance, identifies causes, recommends corrective actions, and evaluates adequacy of actions.
- (3) Advises the DeCA Director and CEO on matters pertaining to FWA, mismanagement, inefficiency, individual injustice, and morale and discipline in DeCA.
- (4) Advises and assists region directors, zone managers, store directors (SD), functional process owners (FPO), and other appropriate officials (DoD, Commissary Operating Board (COB), etc.) in resolving problems identified from inspections, evaluations, reviews, complaints, and Inspector General Action Requests (IGAR).
- (5) Serves as the DeCA focal point and office of record for all high level (White House/Congressional/DoD) inquiries received at any level and through any communications media. Ensures all responses are coordinated with the DeCA General Counsel and the DeCA Washington Office, as well as the FPO.
- (6) Is the office of record for and maintains files on all DeCA-IG reports involving commissaries, regions, central distribution centers, field operating activities (FOA), and DeCA Headquarters inspections, evaluations, reviews, FWA inquiries, investigations, congressional inquiries, IGARs, and related correspondence.
- (7) Complies with the Federal Managers' Financial Integrity Act as implemented by DeCAD 70-2; the Federal Information Security Management Act (FISMA) as directed by the Executive Office of the President; Office of Management and Budget (OMB) and DoD.
- (8) Budgets for, and controls and monitors the use of purchase, payroll, and TDY funds assigned to the IG Office.
- (9) Provides DeCA Director, CEO, COO, staff offices, region directors, and zone managers with trends and analyses of program and problem areas as necessary, which includes feedback/lessons learned.
- (10) Provides selecting official IG derogatory information for Commissary Career Program selections and other vacancy promotion considerations at grade level 11 and higher.
- (11) Complies with Government Performance and Results Act (GPRA) and the Chief Financial Officers Act (CFO) by issuing an Annual IG Summary of Serious Management Challenges to accompany the Agency's Annual Performance and Accountability Report in concert with OMB guidance.

b. Investigations Unit:

- (1) Functions as DeCAs FWA focal point. Conducts an awareness program that includes disseminating FWA information within the DeCA network. Ensures that DeCA is continually aware of current DoD efforts to combat FWA through the IG awareness campaign.
- (2) Manages a 24-7 worldwide FWA Hotline Program to receive, document, evaluate, investigate, or refer disclosure to DeCA staff, region, or an investigative agency for action.
- (3) Serves as DeCA's coordinator to manage, monitor, and report to the DoD IG Hotline coordinator the action taken on allegations referred by the DoD IG in accordance with DoDD 7050.1.

(4) Serves as the DeCA liaison with other military Services IG offices, DoD IG, Defense Criminal Investigative Service (DCIS), Military Criminal Investigative Offices (MCIO), and other agencies and departments.

(5) Maintains a system for monitoring the DeCA FWA program to measure its effectiveness and identify FWA trends.

(6) Provides the DeCA Director and staff information on FWA trends, problem areas, and most common disclosures to support system changes or more effective deterrents.

(7) Manages a program to receive, analyze, and respond to requests for assistance and complaints of injustices and systems failures.

(8) Conducts inquiries and investigations as directed by the DeCA-IG and/or DeCA Director and/or CEO.

(9) Receives and processes complaints and requests for assistance and ensures they are processed in a timely manner.

(10) Receives, processes, and ensures the adequacy of reports of FWA from hotline and other sources. Acts as the office of record for and maintains files on all DeCA-IG reports, FWA reports, and related correspondence. Ensures the FWA Reporting System (FWARS) is properly maintained.

(11) Advises office chiefs, process owners, region directors, and their staffs on how to properly perform administrative inquiries using DeCAD 80-12, Procedures for Investigating Officers. Teaches and trains, as appropriate.

c. Inspections and Evaluations Unit:

(1) Coordinates preparations for inspections, evaluations, and reports of action taken on evaluation findings. Schedules and conducts compliance inspections, evaluations, and reviews as prescribed by law, regulation, or as directed by the DeCA Director, CEO or DeCA-IG.

(2) Advises and assists region directors, zone managers, SDs, and other appropriate officials in resolving concerns identified from compliance inspections, reviews, evaluations, and IGARs.

(3) Develops and maintains systemic, compliance, evaluation, and review programs for all DeCA activities. Organizes and dispatches teams to DeCA operating activities to ensure regulatory compliance, identify concerns, determine causes and effects, and identify accountable and responsible proponents to resolve identified problems.

(4) Provides directors and managers with prompt and complete briefings on the conditions of all assets reviewed.

(5) Analyzes all corrective action reports to ensure compliance, systemic and other identified problems are corrected. Advises appropriate offices of deficiencies within their area of responsibility.

(6) Conducts follow-up reviews at those commissaries where needed on problem areas identified.

- (7) Calls on installation officials (as necessary) during compliance inspection and review visits.
- (8) Coordinates reviews with appropriate military components, as required.
- (9) Develops and updates various DeCA-IG compliance and review checklists, the Inspection and Evaluation Manual, and the customer service checklist for use by the Service IGs.
- (10) Provides directors with status reports on compliance and review findings and compliance results.

1-6. CUSTOMERS. DeCA-IG customers are:

- a. Commissary Operating Board
- b. Executive Resale Board
- c. DeCA Director and staff
- d. Region directors and staff
- e. Zone managers
- f. Store directors, managers, and their staff
- g. All DeCA employees
- h. Area Installation/Base Commander
- i. Office of the Secretary of Defense (OSD), DoD IG, Service IGs, DCIS, and other supporting activities (Defense Logistics Agency (DLA), Army, Air Force Exchange Service (AAFES), etc.)
- j. Manufacturer and broker representatives and other DeCA business partners
- k. Commissary patrons
- l. Military Criminal Investigative Offices (MCIO)

1-7. COMMAND AND STAFF RELATIONSHIPS. The DeCA-IG has no command authority over personnel programs or activities outside the DeCA IG unless authorized by the DeCA Director or CEO. The DeCA-IG has direct access to the DeCA Director and CEO; however, the DeCA-IG must have a close working relationship with Command Group personnel, HQ staff members, subordinate directors, their staffs, and managers.

1-8. ACCESS AUTHORITY. DeCA-IG personnel are authorized access to any and all documents, automated/non-automated information and facilities needed to perform their duties. This authority may include direct access to pertinent extracts under applicable regulations. DeCA-IG personnel must have proof of security or special clearance to see classified documents and will show justification to the record holder to see classified records.

1-9. DeCA-IG DUTY RESTRICTIONS. DeCA-IG and personnel assigned to the DeCA-IG will not:

- a. Be assigned to any non-IG evaluation functions, such as military, command logistics evaluation and review, Reserve Component (RC) evaluation or similar teams.
- b. Be appointed as investigating officers under Article 32 or Article 138, UCMJ, or other regulation, providing for the appointment of investigating officers (except DeCAD 80-12), members of administrative separation boards, or members of courts-martial.
- c. Be assigned duties that may subsequently disqualify them from making or assisting in impartial inquiries or investigations into any function or activity of DeCA such as line of duty investigator, casualty assistance officer, member of interior guard force, commissary competition evaluation team, etc. Normal office functions, such as participating in the budget process and assisting in DeCA goal setting, are acceptable.

1-10. PROHIBITED ACTIVITY. Persons subject to this directive will not take or threaten to take an adverse action (see Appendix C, Definitions); withhold or threaten to withhold a favorable action as a reprisal against a person who lawfully communicates with the DeCA-IG, or restrict/hinder anyone from lawfully communicating with the DeCA-IG, United States Congress, Office of Special Counsel (OSC), DoD IG, Service IGs, and other Federal agencies. An unlawful communication is a false, official statement. Persons who believe a prohibited action has occurred should report the circumstances to their chain-of-command, to the local IG, or to the DeCA-IG.

CHAPTER 2

CONGRESSIONAL INQUIRIES

2-1. PURPOSE. This chapter establishes procedures to process and respond to written, e-mail, and telephonic inquiries from Congressional members, the White House, and the Office of the Secretary of Defense (OSD). These inquiries will be referred to as Congressional inquiries hereafter.

2-2. RESPONSIBILITIES.

a. The DeCA-IG will:

(1) Serve as the focal point for all Congressional inquiries and assure an appropriate and timely response is provided.

(2) Log, review, suspense, and route incoming inquiries to the appropriate office (regardless of method of receipt).

(3) Provide the DeCA-Washington Office a copy of any written congressional inquiry received at HQ DeCA or at subordinate DeCA activities when the DeCA-Washington Office has not otherwise been advised of the inquiry.

(4) Inform the DeCA-Washington Office of telephonic and e-mail Congressional inquiries made to HQ DeCA or subordinate DeCA activities and provide information copies of replies provided to congressional officials.

(5) Ensure responses are properly coordinated with the DeCA office or region with primary responsibility and the General Counsel (DeCA-GC).

(6) Review draft responses for accuracy, appropriateness, consistency of content, typographical and grammatical errors. Send a copy, by facsimile or e-mail, to the DeCA Washington Office for review and coordination needed within the Pentagon.

(7) After proper coordination, prepare the final reply for signature and mail to the Congressional official concerned. If the DeCA-Washington Office requests a draft response, ensure it is approved by the Command Group, if appropriate, for release prior to sending it to the DeCA-Washington Office.

(8) Provide a courtesy copy of the reply to appropriate offices, directorates, regions, commands, or agencies.

(9) Maintain the official Congressional case files and provide summaries and trend analysis inquiries to command officials.

(10) Coordinate questions/concerns from action officers with the DeCA-Washington Office and make final determination whether an inquiry is open or closed.

b. DeCA-Washington Office will:

(1) Forward Congressional inquiries to the DeCA-IG for action. Provide the DeCA-IG copies of inquiries that are prepared and signed out by DoD officials that affect or pertain to DeCA.

(2) Coordinate replies with congressional staff members, DoD, and Service officials, as required.

- (3) Provide the DeCA-IG a copy of all revised replies by Pentagon personnel.
 - (4) Request an extension if initial suspense cannot be met.
- c. HQ DeCA staff directors, office chiefs, region directors will:
- (1) Assign a directorate/office point of contact (POC) to receive Congressional inquiries from the DeCA-IG.
 - (2) Advise the DeCA-IG immediately when a Congressional inquiry without an attached DeCA Form 30-1, Coordination/Information/Decision Paper or appropriate form from the DeCA-IG is received, regardless of the source.
 - (3) Immediately inform the DeCA-IG when a telephonic or e-mail inquiry is received from a Member of Congress or the staff of a member of Congress. Identify who called, the Congressional Office placing the call, the nature of the call, and the telephone number of the caller or e-mail address. Prepare a memorandum for record of the conversation and forward it immediately to the DeCA-IG.
 - (4) Research, coordinate, and send a double spaced draft reply to Congressional inquiries to the DeCA-IG within the suspense date assigned. Ensure the response is concise and answers all questions. Responses should generally be one page, but no more than two. Provide a copy of all background documentation to support the response.
 - (5) Hand carry, e-mail, or fax the draft to the DeCA-IG Office. Ensure all documents, attachments, original DeCA-IG action tracker, etc., are included. **Do not remove any documentation from the inquiry case file.** Provide back-up documentation to support the draft response. DeCA-IG action tracker will remain with documents to ensure an audit trail of coordination is maintained. Additional action trackers will not be added. A copy of the back-up material to support the response should also be provided.
 - (6) Identify the name and phone number of the action officer on the action tracker if clarification of response or questions is required.
- d. Subordinate DeCA activities will:
- (1) Advise the DeCA-IG by the quickest means of any Congressional inquiries received directly or through Base/Installation channels. Forward a copy by the most expeditious means, i.e., facsimile, commercial express mail, or e-mail to the DeCA-IG. If received from the base, also provide the name and phone number of the responsible official in order for the DeCA-IG to get the action transferred to DeCA HQ.
 - (2) Provide background information to DeCA-IG.

2-3. POLICY.

- a. It is recommended that Congressional inquiries and proposed responses will be hand carried (**DO NOT USE DISTRIBUTION**) between HQ DeCA staff offices/directorates. If sent by e-mail, ensure that the DeCA-IG is copied on all e-mail traffic.
- b. All final replies to Congressional inquiries mailed from HQ DeCA will be signed by the Inspector General, unless otherwise directed.

- c. Staff directors, office chiefs, and subordinate activities will ensure the suspense dates are met.
- d. When special circumstances exist and the established suspense date absolutely cannot be met, coordinate with the DeCA-IG for a revised suspense date. The request should indicate why the suspense date cannot be met and the anticipated completion date. (NOTE: An action officer or POC on leave or working on another project is not sufficient justification for an extension. Back-up personnel must be trained and available.)
- e. Directors/managers of subordinate DeCA activities will not respond directly to Congressional inquiries. All responses will be handled through the DeCA-IG.

CHAPTER 3

INSPECTION/EVALUATION/REVIEW PROGRAM

3-1. GENERAL. The Inspection/Evaluation/Review Program is designed to improve operational efficiency through a combination of unannounced Commissary Compliance Inspections (CCI), Staff Assistance Compliance Inspections (SACI), reviews, evaluations, directed inspections, special interest, and/or systemic reviews.

3-2. OBJECTIVE.

a. The primary objective of the Inspection/Evaluation/Review Program is to examine key result areas (KRA) and review the associated process for improvements and inspect for regulatory compliance.

b. Additionally, the Inspection/Evaluation/Review Program is designed to:

(1) Conduct inspections designed to be limited to activities where (1) risk indicators show that entity would benefit from an inspection; (2) where a follow-up inspection is needed based on prior inspection results or recent events; (3) when nominated by the DeCA leadership; (4) or customer concerns that have been identified; or, (5) FWA concerns are present.

(2) Apply return on investment/cost reduction principles, with emphasis on assisting and training.

(3) Apply continuous quality improvement principles employing the latest retail technology to meet or exceed customer service expectations by recommending process improvements that will result in delivering significant savings to our customers.

(4) Seek innovative ways to sample DeCA operations to determine if DeCA standards and goals are consistently pursued and sustained.

(5) Evaluate the state of DeCA morale and discipline.

3-3. CONDUCT OF INSPECTIONS, EVALUATIONS, AND REVIEWS.

a. Based on management and risk indicators, develop and maintain a compliance process and special interest review program. Organize and dispatch teams to DeCA activities to inspect operations and work with proponents to resolve identified concerns.

b. During site visits, assist DeCA elements via training and on-the-spot corrections where appropriate and possible.

c. Conduct follow-up inspections or actions to determine if corrective process actions have been implemented to achieve the desired objective.

d. Conduct follow-up reviews.

e. Provide the Command, directors, and essential staff with informal and/or formal briefings, as required, on the conditions of DeCA assets.

f. Refer systemic/process issues beyond DeCA's ability to correct to the appropriate outside agency, via the Command Group, for resolution. Follow-up on actions taken to resolve or eliminate issues.

3-4. RESPONSIBILITIES.

a. The IG will ensure resourcing is sufficient to execute the Inspection/Evaluation/Review Program and execution guidance consistent with the Quality Standards for Inspections issued by the President's Council on Integrity and Efficiency (PCIE) and the Executive Council on Integrity and Efficiency (ECIE).

b. Inspectors will:

(1) Provide day-to-day management in accordance with (IAW) this directive, including scheduling and conducting CCIs, reviews and evaluations as prescribed. Establish and keep a CCI checklist cross-referenced to the Internal Control Program for this purpose. Update the CCI checklist at least yearly based on DeCA leadership and voice of the customer input.

(2) Review mission and benefit delivery performance matters, isolate root causes, recommend corrective actions, and examine the adequacy of appropriate corrective action.

(3) Advise directors and essential staff of CCI review or evaluation results. Identify persistent or repetitive process deficiencies and areas needing further review.

(4) Monitor follow-up actions, as required, to ascertain the adequacy of corrective actions.

(5) Provide other staff assistance to the Command, directors, senior leadership, as requested.

(6) Maintain liaison with other IG offices and coordinate requests and reports.

(7) Adhere to the Quality Standards for Inspections issued by the PCIE and ECIE.

c. HQ DeCA staff will:

(1) Develop and maintain objective criteria and operating results information that can be used in conducting DeCA-IG evaluations, reviews, and inspections.

(2) Provide qualified personnel to augment the DeCA-IG inspection teams, when required. These personnel (regardless of grade) will serve under the DeCA-IG team chief during the CCI/review/evaluation visit.

(3) Take prompt action to address identified improvements/issues needed.

d. Region directors will:

(1) Through the DeCA FPOs, maintain objective criteria and operating results information that can be used in conducting evaluations, reviews, and CCIs.

(2) Establish a climate through communication where all personnel may request assistance or present complaints to a DeCA-IG without fear of reprisal.

(3) Provide qualified personnel as augmentees for DeCA-IG inspections, reviews, and evaluations, upon request.

(4) Ensure (to the extent possible) key management personnel are on duty and available to the DeCA-IG during inspections, reviews and evaluations.

(5) Initiate prompt action resulting from DeCA-IG visits to ensure identified weaknesses are addressed.

3-5. COMMISSARY COMPLIANCE INSPECTION (CCI) VISITS.

a. Planning visits.

(1) Management and risk indicators, the DeCA Internal Control Plan (ICP) focus, previous reports, other applicable sources, and recommended topics and sites (resulting from data calls) provided by the DeCA Director, CEO, COO, staff, and region directors will be reviewed and analyzed to determine the locations that would benefit from CCI visits. Pre-visit planning will include reviewing inspection reports, current command interest items, and getting input from region and staff directors on areas of concern and matters and sites offering the highest risks and probable solutions to perceived weaknesses.

(2) The COB or DoD IG, through the DeCA Director, may direct a CCI.

(3) A visit schedule will be established that is consistent with budget authorized. Visits will be approved by the DeCA-IG. Flexibility to respond to special interest items will be paramount.

(4) Internally, a visit plan will be developed and will provide general guidance for the team and DeCA subordinate activities.

(5) Once the scope, focus, and goal of the CCI visit are determined, the following actions will normally occur:

- (a) Determine visit dates.
- (b) Conduct pre-visit research, as necessary.
- (c) Select team composition.
- (d) Validate standard CCI design.
- (e) Coordinate travel itinerary.

b. Conduct of CCI visits.

(1) An in-brief with the DeCA entity will be given by the team chief before the CCI which will include the purpose and scope of the visit, introduction of team members, and a basic inspection plan.

(2) An informal briefing by the inspected activity on the mission, functions, and operations, is desired, but not necessary, followed by a short tour of the areas to be reviewed, if required. The in-brief or tour should ensure that team members meet the key managers of the areas and activities to be reviewed.

(3) If requested, the DeCA-IG team will perform a courtesy visit to the supporting Installation/Base Commander and/or designated representative. This visit should be used to brief the Installation/Base Commander of the inspection and to elicit the commander's feedback on commissary support.

(4) Interaction will be conducted with management, as appropriate, to address the inspection progress, exchange information and validate process, and/or practice changes requiring attention.

(5) Assistance in correcting non-compliance items found and improving processes will be provided and training sessions will be conducted, if necessary, as time allows.

(6) Inspection team members are to ensure any improvements identified as needed are objective, impartial, and factual. Upon the team's return inspectors will ensure that correction is assigned to the DeCA proponent having the ownership responsibility, and authority to improve the process.

(7) Interviews with patrons, employees, etc., will be performed to obtain customer service feedback. IG personal conference periods (see Figure 3-1) may be held to hear FWA complaints.

(8) An exit briefing will address KRA, strengths, best practices (if any), and areas for improvement, found during the CCI/review. An informal draft outbrief report will be provided at the exit briefing.

3-6. EVALUATIONS AND REVIEWS. DeCA-IG evaluations and reviews will be conducted as directed by the DeCA Director, CEO, COO, and/or DeCA-IG, and in accordance with the Quality Standards for Inspections, Evaluations, and Reviews, published by the Association of Inspectors General (AIG) and the PCIE/ECIE.

3-7. STAFF ASSISTANCE COMPLIANCE INSPECTIONS (SACI).

a. Commissary SACI will be conducted at the request of the senior manager of the DeCA activity or office.

b. The shape and conduct of SACI visits generally follows those outlined for CCI under paragraph 3-5 of this directive.

c. Written and formal SACI reports will only be issued to the appropriate manager and/or director.

3-8. REPORTS. A written formal report will be completed after each visit. The inspection results will be briefed to the Command Group. DeCA-IG approved (formal) written reports will be released through appropriate channels.

3-9. FOLLOW-UPS. The DeCA-IG will conduct follow-up visits, as required, to examine process compliance efforts and to determine if the process changes improved operational efficiency.

3-10. COMMAND REVIEWS. Since commissaries are an integral part of the military community's overall quality of life, Installation/Base Commanders may wish to evaluate and/or provide assistance in handling cases involving the DeCA commissary at their location. Therefore, commanders may evaluate commissary support from a non-operational, customer support perspective. For example, an evaluation may consist of assessing customer checkout service, in-stock efficiency or item availability, hours of operation, facility up-keep and appearance, safety and fire prevention. Service headquarters and their subordinate IGs may review non-operational service support during normal installation evaluations. When a review is scheduled to be done, coordination with the region headquarters of the evaluated commissary, DeCA Director, CEO, and COO will be sought. A summary of the review will be provided to the IG.

SAMPLE

IG

(DATE)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: DeCA Inspector General Personal Conference Period

Reference: DeCAD 90-1

The DeCA-IG will conduct a visit to the (DeCA Activity/Office and date).

As part of the visit, the DeCA-IG will conduct a personal conference period on (date, time, and location).

The purpose of the personal conference period is to receive and process complaints and requests for assistance, and provide advice or information to personnel.

Personnel are reminded that in accordance with DeCAD 90-1, no one will prevent or hinder any member from presenting a complaint and no reprisal action, however subtle, may be taken against the complainant. If under the guise of presenting a legitimate complaint to a DeCA-IG, however, you knowingly make untruthful statements, you may be subject to disciplinary action.

Each complaint should be resolved at the lowest practical level. Prior to presenting a complaint to the DeCA-IG, employees should consider whether their complaints may be solved more quickly and simply by referring them to their immediate supervisor, chain of command or supporting installation or agency official.

Personnel regulations prescribe procedures for the submission and processing of complaints pertaining solely to considerations of civilian employment such as VSIP/VERA, reductions-in-force, disciplinary measures, classification actions, and pay and leave. If you desire to submit complaints of this nature you should contact the local personnel servicing office or DeCA Headquarters personnel specialists. For complaints relating to discrimination in employment, you should contact the appropriate Equal Employment Opportunity (EEO) Officer. For complaints about labor relations, they should be addressed to a DeCA HQ employee management and labor relations specialist.

Complainants should present their complaints to the DeCA-IG using DeCAF 90-1, IGAR. This form helps the DeCA-IG to document the specific action requested and facts pertaining to the request for DeCA-IG action. The DeCA-IG will make every effort to protect the confidentiality of complainants who feel they may be jeopardized for complaining to the DeCA-IG.

Figure 3-1, Inspector General Personal Conference Period

CHAPTER 4

FRAUD, WASTE, AND ABUSE (FWA) REPORTING SYSTEM (FWARS)

4-1. GENERAL.

a. DoD and DeCA policy is to combat FWA and mismanagement, to correct injustices, eliminate conditions detrimental to the morale, discipline, and efficiency or reputation of DeCA through the promotion of improvements. To strengthen and focus efforts in support of this policy, DeCA will use the FWARS under the direction of the DeCA-IG.

b. The FWARS primarily consists of the toll free FWA Hotline, FWA mailers, e-mail, phone contacts, and IGARs (see Figure 4-1). The Inspection/Evaluation/Review Program supports the FWARS, by assisting in preventing, detecting, and remedying FWA and gross mismanagement.

4-2. OBJECTIVE. The objective of the FWARS and IGAR is to ensure that:

- a. Allegations of FWA are properly evaluated.
- b. Substantive allegations are examined.
- c. Appropriate administrative, remedial, or prosecutable actions are taken.
- d. Systems of records for the control of the FWA Hotline, FWA mailers, and IGARs are established and maintained.

4-3. RESPONSIBILITIES.

- a. The FWA Unit of the Inspection and Investigation Division (IGI) will:
 - (1) Establish and maintain the FWARS and IGAR, consistent with the policies and standards established in DoDD 7050.1, DoDI 7050.7, DoDI 7050.8, and this directive.
 - (2) Serve as a conduit for receiving, analyzing, and responding to FWA disclosures and IG complaints. Hear FWA disclosures and complaints without prior approval of the individual's immediate supervisor. The DeCA-IG will advise the complainant that certain information in the disclosure or complaint may be required to be released and determine if the complainant consents to the release of his/her identity during the course of any examination, inquiry, or investigation. Decline to act on complaints that are determined to be trivial and inconsequential, or which lack sufficient credible information upon which to act. (See Figure 4-1 for sample IGAR memo.)
 - (3) Have a DeCA Defense Hotline Coordinator appointed IAW DoDI 7050.7.
 - (4) Refer complaints concerning matters for which there are established grievance, appeal or redress procedures to the appropriate DeCA or supporting offices, such as personnel, finance, collective bargaining representatives, or EEO offices, etc. When a complaint concerns topics governed by another directive, the complaint will not be processed under this directive until the complainant has completed all established grievance, appeal, or redress procedures. If the complaint has been considered and rejected by the established authority, the complainant will be advised that it is inappropriate to enter a complaint to the DeCA IGAR unless some credible information exists indicating that the appellate review was improperly or prejudicially processed or conducted under the governing directive or agreement. (See Figure 4-2 for complaint referral offices.)

- (5) Coordinate and maintain close liaison with DeCA directorates and General Counsel (DeCA-GC), as required, to determine the appropriate method to respond to FWA allegations and DeCA-IG complaints.
- (6) Refer all allegations of criminal conduct to the DCIS, if applicable, to the MCIO or other Federal, State, or local law enforcement agencies for criminal investigation.
- (7) Refer appropriate DoD Hotline cases, FWA cases, and DeCA-IG complaint cases to region directors or HQ DeCA directorates or offices for their examination, action, and response. Refer appropriate referral cases to region directors or HQ DeCA directorates or offices for their examination and action.
- (8) Conduct examinations, inquiries or investigations into select FWA allegations, concentrating on high risk/high dollar value issues and issues involving DeCA-IG complaints.
- (9) Provide technical guidance and training to DeCA action officers tasked with examining FWA issues or DeCA-IG complaints.
- (10) Report formal inquiry/investigation results to the DeCA Director, CEO, and the appointing authority.
- (11) Establish and maintain a system to monitor the DeCA FWA program and measure its effectiveness.
- (12) Establish and maintain a DeCA-IG complaint program that responds to complaints/requests for assistance or refers the requestor/complainant to the appropriate authority having responsibility for taking action.
- (13) Serve as the focal point and repository of criminal investigations conducted by DCIS and MCIOs pertaining to DeCA.
- (14) Serve as the DeCA (in conjunction with DeCA-GC's Fraud Counsel) POC for DCIS and MCIO matters.
- (15) Perform site visits, as needed, to DeCA region headquarters to review their inquiry/investigative files and FWA program for thoroughness, timeliness, and objectivity.
- (16) Have a review of FWA substantiated/unsubstantiated cases performed by DeCA's GC to ensure appropriate corrective and disciplinary action is taken.

b. DeCA region directors will:

- (1) Support the FWARS and ensure the DeCA FWA and DoD Hotline posters and FWA mailers are conspicuously displayed for use within all DeCA facilities under their authority.
- (2) Work to ensure no manager or employee prevents or hinders any individual from making an FWA disclosure or DeCA-IG complaint, and no form of reprisal or adverse action is taken against any individual for communicating with the DeCA-IG. Ensure that thorough and objective examinations, inquiries, or investigations are conducted by competent officials in response to FWA disclosures or complaints referred to them by the DeCA-IG. Ensure independence and integrity is maintained by complying with DoDI 7050.7 and Quality Standards for Investigations, issued by the President's Council on Integrity and Efficiency; in that "the investigative function should be organizationally located outside the staff management function of the unit under investigation or whose employees are under investigation."

(3) When negligence is confirmed or wasteful or abusive practices are discovered and substantiated, initiate, as appropriate, any disciplinary and/or administrative action against the responsible individual(s).

(4) Take appropriate corrective/disciplinary action in response to Reports of Investigations (ROI) or Crime Prevention Surveys (CPS) prepared by DCIS or MCIOs, and report the final action taken, in the appropriate format, to the investigative service involved and to the DeCA-IG.

c. Management at all levels must ensure that:

(1) Every DeCA employee has a DeCA chain-of-command, channel of communication, to report FWA issues or to voice a complaint.

(2) All personnel are aware of the DeCA complaint processes through both the chain-of-command and through the DeCA-IG.

(3) An immediate supervisor "open door" policy is established to ensure easy access for personnel to report FWA, voice complaints, or seek counsel.

(4) Each complaint is resolved fairly per DeCA policy and the complainant is provided status updates if a prompt and full reply cannot be affected. Replies will not include any disciplinary action taken.

(5) No reprisal action or adverse action, however subtle, is taken against a complainant as a result of his/her disclosure of a FWA issue or complaint. This includes comments or statements made during DeCA-IG inspections, reviews, or visits.

d. All DeCA employees:

(1) Who have knowledge of, or evidence that strongly indicates acts of FWA are occurring, have a duty to report it to their chain-of-command, designated point of contact, director, deputy director, or the DeCA-IG. Although encouraged to do so, an individual does not have to report FWA issues through command channels before elevating it to a higher level.

(2) Have the right to make FWA disclosures without fear of reprisal. Any employee who believes that reprisal has occurred or their ability to make a disclosure has been impaired should report specifics to the region director and to the DeCA-IG.

(3) In making an FWA disclosure, the individual is responsible for providing as factual and specific information as possible regarding the alleged FWA.

(4) In making an FWA disclosure or a DeCA-IG complaint, the individual must not knowingly and intentionally disclose/report misleading or untruthful information. Doing so may subject the individual(s) to disciplinary action.

4-4. PROCEDURES.

a. FWA Telephone Hotline:

(1) Any individual may call the 24-hour a day, 7-day a week DeCA FWA Hotline. The Hotline telephone numbers are:

TOLL FREE: 1-800-294-2744
DSN: 687-8189
COMMERCIAL: 804-734-2744

(Overseas callers can contact telephone operators and use AT&T USA Directory Service with the toll free number.)

(2) Callers should speak clearly, briefly, and provide the following information: their name, address, area code and phone number where they can be contacted; the name of the DeCA facility to which the FWA disclosure or complaint pertains; a description of the FWA disclosure or complaint they are reporting, including "**WHO, WHAT, WHEN, WHERE, HOW AND WHY**" (if known); the identity of any witnesses or corroborating individual(s); and any other specific information which would aid in any subsequent inquiry or investigation.

b. The FWA e-mail Hotline address is: DeCAHotline@deca.mil.

c. Local Law Enforcement Agency: Employees have the option of reporting criminal activity directly to the local MCIO, whose number should appear on the DeCA FWA poster as their local law enforcement agency.

d. FWA Mailer Card: DeCA FWA mailer cards (DeCAF 90-4), posted in work sites and sales areas is also available for use by DeCA employees or patrons. Writers should provide all the information requested on the mailer to ensure prompt processing.

e. Personal Interviews: DeCA employees may also request a personal interview with a member of the FWA Office and appropriate arrangements will be made to accomplish an in-person or telephonic interview.

4-5. ANONYMITY/CONFIDENTIALITY.

a. Individuals may provide FWA disclosures anonymously; however, it is not preferred since the DeCA-IG cannot get back to the complainant for additional information or problem status update.

b. Individuals may also request confidentiality. When that happens, the DeCA-IG will make every effort to protect the person's identity except when the information is required to be released under law or regulation. The DeCA-IG will advise the complainant(s) that they cannot unconditionally promise confidentiality due to law or regulation that may require disclosure.

c. In order to maintain privacy, minimize reprisal risk, and maintain confidence in the system, the DeCA-IG will not normally disclose the complainant's identity outside DeCA-IG channels or the directing authority without the person's consent, or unless the DeCA-IG determines such disclosure is unavoidable during the course of an inquiry or investigation. If the DeCA-IG determines that disclosure is unavoidable (e.g., a request by an administrative judge, Member of Congress, etc.) the DeCA-IG will try to inform the person before disclosure. The DeCA-IG will document and coordinate with the DeCA-GC before proceeding in those instances where the person objects.

d. Complainants will be advised by the DeCA-IG Office that it cannot unconditionally guarantee confidentiality due to law or regulation that may require disclosure.

4-6. WITHDRAWING COMPLAINTS. Any FWA disclosure or DeCA-IG complaint may be withdrawn; however, the DeCA-IG Office may continue the inquiry or investigation when the facts reveal a situation requires correction. Withdrawing a submitted IG complaint is a voluntary action.

IG

(DATE)

MEMORANDUM FOR

SUBJECT: The Inspector General Action Request (IGAR) System

DeCAD 90-1 explains the procedure for personnel desiring to present complaints. All DeCA personnel have the right to present a complaint, disclose fraud, waste, abuse (FWA), and mismanagement, request assistance, or obtain advice or information on any subject that may become a complaint.

The DeCA policy on presenting and hearing complaints provides that:

a. All members of DeCA have the right to present complaints, disclose FWA, request assistance, or ask for guidance without fear of retaliatory action. Any person who feels that such action has been taken against him/her for having submitted a complaint should report it promptly to the DeCA-IG. Employees who knowingly make untruthful complaints to the DeCA-IG, however, are subject to disciplinary action.

b. Each complaint should be resolved at the lowest practical level. A complainant is encouraged to attempt resolution in command channels before he or she takes the problem to the DeCA-IG. A complaint may be presented directly to any supervisor, the chain of command, or to the DeCA-IG.

c. Any employee who has knowledge of mismanagement, violation of DoD and/or DeCA regulations or the existence of an error or an injustice, deficiency, irregularity, fraud, waste, or similar condition has a duty to report it to his or her supervisor, next higher supervisor, region director, or the DeCA-IG.

d. When an appeal procedure is specifically provided by another directive (e.g., Voluntary Separation Incentive Program (VSIP), reduction-in-force, disciplinary measures, classification actions, pay or leave, labor relations, discrimination, etc.) the complaint **WILL NOT** be processed under DeCA-IG procedures until the complaint has been processed through the appeal authorized under that procedure. If an appeal has been considered and rejected by an established appeal authority, a complainant should be advised that it is inappropriate to enter the complaint into the IGAR system unless information has been developed indicating that the agency administrative review was improperly or prejudicially processed or conducted.

The name, location, and telephone number of the person to whom you should present your complaint is shown below:

- a.
- b.
- c.

The DeCA-IG will make every effort to protect the confidentiality of complainants who feel they may be jeopardized for complaining to the DeCA-IG, however, this cannot be guaranteed.

REFERRAL OF COMPLAINTS POINTS OF CONTACT

COMPLAINT CATEGORY	REFERRED TO
EEO Matter (CIV)	HQ EEO Office
CIV Performance Appraisal	Servicing Personnel Office
Harassment (or Grievances)/Abuse	Servicing Personnel Office/DeCA-IG
Employee Grievances and Appeals of Adverse Personnel Actions	Servicing Personnel Office/Collective Bargaining Representative
Reprisal	Office of Special Counsel/DoDIG/DeCA-IG
Third Party Allegations/Complaints	Chain of Command
Recruitment/Placement/Promotion Actions	Servicing Personnel Office/Collective Bargaining Representative
Misconduct/Mismanagement	Chain of Command/ DeCA-IG/DeCA-GC
Criminal Activity	DeCA Security Office/Local Law Enforcement
Bagger Issues	Base/Installation Commander/Store Director/DeCA-GC
Shopping Privileges	Store Director/Local Commander
Patron Complaints	Store Director/Region Director/Your Action Line (YAL) Coordinator - DeCA Corporate Communications
Worker's Compensation	Servicing Personnel Office/DeCA HQ-HR
Safety/Hazardous Work Environment	DeCA/Region Safety Offices/Base/ Installation Safety Office
Commissary Operations	Region Director/Zone Manager/Store Director
Claims Against the Government	Local SJA/DeCA-GC
Suggestions	DeCA-DO, DeCA-XP and Program Coordinator/ Base/Installation Suggestion Program Coordinator
Classification Appeal if GS-09 and above	Servicing Personnel Office
Reduction-in-Force	Servicing Personnel Office/Collective Bargaining Representative

Figure 4-2, Referral of Complaints

CHAPTER 5

INSPECTOR GENERAL RECORDS

5-1. GENERAL. DeCA-IG records are any and all related written, recorded, or received product. All DeCA-IG records are the property of the DeCA Director and CEO, and are maintained by the DeCA-IG. No one except the DeCA Director, CEO, the Freedom of Information Action (FOIA) Officer, or the DeCA-IG can release DeCA-IG documents outside DeCA. DeCA-IG records contain sensitive information. Unauthorized use or release of DeCA-IG records will seriously compromise the DeCA-IG's effectiveness as a trusted advisor to the DeCA Director and/or CEO and may breach confidentiality/ laws/ regulations.

5-2. DeCA-IG RECORDS.

a. Selected DeCA-IG records will be protected by the use of an approved FOR OFFICIAL USE ONLY (FOUO) coversheet (DeCAF 90-15; DD Form 2286; or IG Form 7050.3-1, as appropriate) or bear the markings, **"FOR OFFICIAL USE ONLY" "DISSEMINATION IS PROHIBITED EXCEPT AS AUTHORIZED BY DeCA DIRECTIVE 90-1"** on the bottom of the front cover, on the first page, and on the last page.

b. Classified DeCA-IG records will be marked in accordance with DoDD 5200.1 as follows:

"WHEN DECLASSIFIED, DOCUMENT BECOMES FOR OFFICIAL USE ONLY. DISSEMINATION IS PROHIBITED EXCEPT AS AUTHORIZED BY DoDD 5200.1"

c. Diskettes, CDs, and/or other memory retaining devices containing DeCA-IG data will be marked appropriately.

d. Original DeCA-IG correspondence designed to leave DeCA-IG control, such as replies to requesters or subjects and letters to Members of Congress, are not given protective markings and treatment. However, file copies of such correspondence should be protectively marked or covered if they leave DeCA-IG channels.

e. When DeCA-IG records are released outside DeCA-IG channels they will be covered with an approved **FOUO** coversheet.

f. Destruction of DeCA-IG records will be in accordance with DeCA retention and disposition procedures as outlined in DeCAD 30-2, DeCA Filing System.

g. Alcohol and Drug Abuse Prevention and Control Program (ADAPCP) information in DeCA-IG records requires additional protection. Consultation with the DeCA-GC will be sought.

h. Only DeCA-IG personnel will have access to the DeCA-IG computer system, including software, documents, disks, and databases.

5-3. OFFICIAL USE OF DeCA-IG RECORDS WITHIN DeCA.

a. Applicable portions of DeCA-IG investigation, inquiry, inspection, review, and sensitive records and reports may be provided to employees who need these records in the official performance of their duties. The use of these records as exhibits to records of other offices or agencies in DeCA is **NOT** authorized without the approval of the DeCA-IG. **IMPORTANT! Unauthorized reproduction or retention of DeCA-IG documents is strictly prohibited. Written notification of the release and justification will be retained with the record file copy of the document.**

b. DeCA-IG reports may contain confidential and sensitive information; therefore, use of reports of investigation will be strictly controlled to the absolute minimum number of people with a strict need to review the report in the performance of official DeCA duties.

5-4. RELEASE OF DeCA-IG RECORDS OUTSIDE DeCA.

a. Release and use of DeCA-IG records outside DeCA, including release to DeCA personnel for unofficial or personal use, requires the approval of the DeCA-IG or the DeCA Director/CEO.

b. Requests outside DeCA for DeCA-IG records will be processed IAW DoD and DeCA policies. Such requests will normally be coordinated with the DeCA-GC FOIA Officer.

(1) Information may be extracted from DeCA-IG records to respond to requests for assistance, advice or information, and to answer complaints. Personal information may be used when consent has been given or DeCA-IG/FOIA officer determined that release would not result in privacy invasion or breach of confidentiality.

(2) Personal information release must be balanced against the public's right to know. Requests and release of privacy data will be coordinated through the DeCA-GC FOIA/Privacy Act Officer.

(3) Personal information pertaining to military personnel that normally is released without an unwarranted invasion of privacy are: name, rank, birth date, date of rank, salary, present and past duty assignments, approved future duty assignments, unit address and telephone number, source of commission, military/civilian education level, and promotion sequence number.

(4) Personal information pertaining to DoD civilian employees that normally is released without an unwarranted invasion of privacy includes name, present and past position titles, grade, salary, duty station, and duty telephone number.

(5) On written request to the DeCA-IG, a person will be allowed to read his or her transcribed or summarized statements in the DeCA-IG Office.

(6) Removal of Records from the DeCA-IG Office. Information contained in DeCA-IG records may be furnished to Members of Congress or the White House by the directing authority when the information is the primary source available for answering complaints or responding to requests.

c. DeCA-IG records requested by the DoD IG will be released within 10 days of receipt of the request. Such requests will normally pertain to matters under review, inspection, investigation, or follow-up by the DoDIG. If the DeCA-IG cannot honor the request, a written reclama will be forwarded immediately to the DoD IG.

5-5. FOIA AND PRIVACY ACT REQUESTS FOR RELEASE OF DeCA-IG RECORDS.

Coordinate the release of DeCA-IG records under FOIA with the DeCA-GC FOIA/Privacy Act Officer.

5-6. AMENDMENT OF DeCA-IG RECORDS.

a. On request, an individual (or authorized representative) may have any document under DeCA-IG's custody that pertains to the individual under provision of the Privacy Act, 5 USC 552a (f) (4) and may amend by correction, if such record is not accurate (as a determination of fact rather than judgment), relevant, timely, or complete. An individual desiring amendment will submit a request in writing to the official who directed the record be made. Information will be provided to permit record identification, location, and description of the requested portion to be amended, reasons why amendment

is requested, and, if appropriate, documentary evidence supporting the requested amendment. The burden of proof is on the individual who will provide verification of identity.

b. Officials may amend personal information on individuals that is contained in the record when supported by documentary evidence. This amendment authority is limited to those portions of the record containing facts.

c. Amendment requests for which the directing authority recommends denial will be forwarded to the DeCA-IG.

d. All requests for amendment of DeCA-IG records concerning matters of opinion, judgment, or conclusion will be referred to the DeCA-IG. Included will be copies of the records to which amendment is sought, any documents in support of or related to the disputed record, acknowledgment to the requester, and recommendations concerning whether the amendment should be granted or refused with supporting rationale. Since the determination to review a request for amendment of judgmental matters under DeCA-IG control is not subject to the requirements of the Privacy Act, the decision to amend is solely within the DeCA-IG's discretion.

5-7. RELEASE TO MEDIA. DeCA-IG records will never be released to the media except through HQ DeCA Corporate Communications Office and with the approval of the DeCA-IG, DeCA-GC FOIA/Privacy Act Officer, DeCA-GC, and the Command Group.

APPENDIX A

REFERENCES

DoDD 5400.11, DoD Privacy Program

DoDD 5400.7, DoD Freedom of Information Act (FOIA) Program

DoDD 5010.38, Management Control (MC) Program.

OMB Circular A-123, Management Accountability and Control

APPENDIX B

ACRONYMS

AAFES	Army, Air Force Exchange Service
ADAPCP	Alcohol and Drug Abuse Prevent and Control Program
AIG	Association of Inspectors General
CCI	Commissary Compliance Inspections
CDO	Component Designated Official
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CI	Compliance Inspection
COB	Commissary Operating Board
COO	Chief Operating Officer
CPS	Crime Prevention Surveys
DeCA	Defense Commissary Agency
DeCAF	Defense Commissary Agency Form
DeCAD	Defense Commissary Agency Directive
DCIS	Defense Criminal Investigative Service
DoD	Department of Defense
DoDD	Department of Defense Directive
DoDI	Department of Defense Instructions
DLA	Defense Logistics Agency
ECIE	Executive Council on Integrity and Efficiency
EEO	Equal Employment Opportunity
FISMA	Federal Information Security Management Act
FOA	Field Operating Activities
FOIA	Freedom of Information Act
FPO	Functional Process Owner

FOUO	For Official Use Only
FWA	Fraud, Waste, Abuse
FWARS	Fraud, Waste, Abuse Reporting System
GC	General Counsel
GPRA	Government Performance and Results Act
IAW	In Accordance With
ICP	Internal Control Plan
IG	Inspector General
IGAR	Inspector General Action Requests
KRA	Key Result Areas
MCIO	Military Criminal Investigative Offices
OSC	Office of Special Counsel
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
PCIE	President's Council on Integrity and Efficiency
POC	Point of Contact
RC	Reserve Component
ROI	Reports of Investigations
SACI	Staff Assistance Compliance Inspections
SD	Store Director
VOCO	Verbal Authority

APPENDIX C

DEFINITIONS

Abuse - Intentional or improper use of Government resources. Examples include: misuse of rank, position, or authority or misuse of resources such as equipment, vehicles, copying machines, computers, etc.

Adverse Action - Any administrative or punitive action that takes away an entitlement, results in an entry or document added to the affected person's official personnel records which could be considered negative by boards or superiors, or permits the affected person to rebut or appeal the action. Adverse action includes unfavorable information, or with regard to civilian employees, "personnel action" as defined in 5 USC 2302 or a "disciplinary action" pursuant to the personnel policy.

Affiliated with DeCA -

a. When referring to "persons" include: applicants for employment with DeCA; current and former employees of DoD (including Active and Reserve duty members of the Military Services and civilians); current, prospective, former, suspended and debarred contractors of DeCA, or their subcontractors; current, prospective, former, suspended, and debarred employees of the categories of contractors and subcontractors referred to in the preceding phrase; consultants and other persons paid by the DoD or by any of the above categories of contractors of DoD or their subcontractors; persons residing on DoD installations and facilities; dependents of both DoD civilian employees and active duty Military Service members; and persons who legally or illegally enter or are present on any DoD property, installation or facility.

b. When referring to "organizations," it includes organizations sponsored by DoD or composed entirely of current DoD employees, and other organizations that have offices located on DoD installations and facilities.

c. This term also includes persons and organizations engaged in sales to foreign governments, when the funds are provided or administered by DoD.

Allegation - A declaration or assertion made without proof concerning an individual or a detrimental condition. A complete allegation normally includes four essential elements: who improperly did what in violation of what established standard/rule/law/regulation against the government or government's agent. The allegation can also include the when and where.

Assistance - The providing of only advice or guidance or the referral of the individual to another agency in response to an IGAR.

Complainant - A person who submits a complaint, allegation, issue or grievance to an IG.

Complaint - An actual or perceived wrong, injustice, inconvenience, or injury; or an actual or perceived report of conditions detrimental to the economy, efficiency, or reputation of DeCA.

Conclusion - A reasoned judgment or inference which leads to the final decision.

Directing Authority - An official authorized to direct that an IG or administrative investigation be conducted; normally this is the DeCA-IG, region director or other authorized official.

Disclosures - Identification and reporting of apparent FWA or mismanagement by individuals to IG personnel. Disclosures may be made in writing, by telephone hotline, e-mail or in person.

DoD Criminal Investigation Organizations (DCIOs) - The United States Army Criminal Investigation Command (USACIDC), Naval Investigative Service (NIS), United States Air Force Office of Special Investigations (AFOSI), and the Defense Criminal Investigative Service (DCIS).

Evidence - Something that furnishes proof; something submitted to or secured by an IG or Investigating Officer (IO) to ascertain the truth of a matter. Investigation evidence normally includes testimonial, documentary evidence, and physical evidence.

Extract - A verbatim quotation from a report of an inspection or investigation.

Fraud - Any intentional deception designed to deprive the United States unlawfully of something of value or to secure from the United States for an individual a benefit, privilege, allowance, or consideration to which he or she is not entitled. Such practices include, but are not limited to, the offer, payment, or acceptance of bribes or gratuities; making false statements; submitting false claims; using false weights or measures; evading or corrupting inspectors or other officials; deceit either by suppressing the truth or misrepresenting material fact; adulterating or substituting materials; falsifying records and books of accounts; arranging for secret profits, kickbacks or commissions; and conspiring to use any of these devices. The term also includes conflict of interest cases, criminal irregularities, and the unauthorized disclosure of official information relating to procurement and disposal matters.

Independence - The state or quality of being free from subjection or from the influence, control, or guidance of individuals, things, or situations. As applied to examining officials and their respective organizations, there is a responsibility for maintaining neutrality and exercising objectivity so that opinions, judgments, conclusions, and recommendations or examined allegations are impartial and shall be viewed as impartial by disinterested third parties.

Inference - A conclusion logically derived from facts or premises; implies arriving at a conclusion by reasoning from evidence.

Inspector General Action Request (IGAR) - A request for assistance or the presentation of a complaint to an IG. An IGAR may be submitted in person, over the telephone, through written or electronic communication or through the DoD Hotline referral process.

Inspector General Inquiry or Investigation - An examination by an IG into an allegation, report of conditions, or a situation, which may include, as needed, the systematic collection, examination, and evaluation of sworn testimony, documentation, and physical evidence, which provides the directing authority with a sound basis for just and logical action.

Inspector General Reports - Reports made by IGs, and extracts and summaries of them.

Interrogatory - A list of written questions which are used to obtain information from a witness. The interrogatory is usually written before testimony is taken.

Interview - To question formally and systemically in a face-to-face meeting or via phone conversation.

Military Criminal Investigative Organizations (MCIOs). The USACIDC, NIS, and AFOSI, and DCIS.

Mismanagement - A collective term covering acts of waste and abuse. This includes, but is not limited to extravagant, careless, or needless expenditure of Government funds or the consumption or misuse of Government property or resources, resulting from deficient practices, systems, controls and decisions.

Examples include, but are not limited to abuse of authority or similar actions that do not involve criminal fraud.

Neither Substantiated nor Refuted Allegation - An allegation where the evidence was inconclusive and failed to prove categorically that it did or did not occur.

Nonsubstantiated Allegation - An allegation where the preponderance of credible evidence substantially proved that someone or some system did not do something which violated a law, regulation or other accepted standard.

Off the Record Discussion - Any discussion between the investigating officers and witnesses, including a subject or suspect that takes place during a formal interview where the recording device(s) are stopped. Although the discussion was not recorded, matters discussed in such conversations may be used by the investigating officers if germane to the investigation. It should be made clear to the witness that anything discussed in the presence of the investigating officers may be used in the investigation/inquiry.

Preliminary Analysis - An initial review and analysis conducted by an IG of a particular allegation, situation or condition to determine if the circumstances of the case are of sufficient magnitude, seriousness, or validity to warrant either further IG inquiry or investigation or some other form of action. The preliminary inquiry effort may be limited to an interview of the source of the complaint and/or a reference provided in the allegation, or review of any readily available documentation or records relative to the complaint.

Referral - The process of transferring issues or allegations to another agency, command or DeCA office for resolution. This is normally done in writing, but can be done telephonically.

Requester - A person who asks for IG help in resolving an issue.

Request for Assistance - Matter presented to IGs by individuals who are seeking information, advice, or assistance.

ROI - Report of Investigation or Report of Inquiry.

Special Inquiries - Non-criminal investigations of violations or apparent violations of law, DoD systems, regulations, directives, or instructions. Requests for special inquiries are received from the Congress, the Administration, and the DoD Hotline. Complaints or requests for assistance are also received by the DeCA-IG, DoD, and the Secretary of Defense from Federal Government employees and from private sector individuals.

Statement - A written or verbal declaration of facts made to an IG or Inquiry Officer (IO) by a witness, subject or suspect. It will normally be unsworn, but may be made under oath or affirmation in exceptional circumstances.

Subject - A person against whom non-criminal allegations have been made.

Substantiated Allegation - An allegation where the preponderance of credible evidence substantially showed that someone or some system did something which violated a law, regulation or other accepted standard.

Summarized Testimony/Statement - A paraphrased version of testimony or a statement. Normally, it includes only those items directly related to the matters under investigation or inquiry.

Suspect - A person against whom criminal allegations were made.

Testimony - A solemn declaration, usually made orally by a witness, in response to a formal interrogation by an IG or administrative IO.

a. **Sworn Testimony** - Testimony given when the witness has taken an oath or affirmation to tell the truth. (The term testimony is understood to be sworn unless stated otherwise.)

b. **Unsworn Testimony** - Testimony given where the witness has not taken an oath or affirmation to tell the truth.

c. **Verbatim Testimony** - A word-for-word transcript of a recorded testimony which was certified as correct by an IG/IO or an authorized court reporter.

Unfavorable Information - Any discreditable, derogatory information that may reflect on an individual's character, integrity, trustworthiness, or reliability.

Waste - The extravagant, careless, or needless expenditure of Government funds or the consumption of Government property, which results from deficient practices, systems, controls, or decisions. Waste also may include improper practices not involving prosecutable fraud.

APPENDIX D

INTERNAL CONTROL CHECKLIST

Inspector General Action Requests (IGAR)

TASK: Support Services

SUBTASK: Inspector General Activities

THIS CHECKLIST: Assistance

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable unit is the Office of the DeCA Inspector General or units thereof.

EVENT CYCLE 1: Inspector General Action Requests (IGAR)

Step 1: Receive the IGAR verbally or in writing.

Risk: Personnel who require assistance are not able to obtain it.

Control Objective: Appropriate facilities, organizations, personnel, and procedures exist to receive assistance requests.

Control Technique:

1. Maintain adequate facilities to enable prompt, convenient acceptance of assistance requests.
2. Maintain adequate staffing of trained DeCA-IGs.
3. Establish necessary procedures to accept and process assistance requests.

Test Questions:

1. Does the DeCA-IG Office maintain an adequate facility to enable prompt, convenient acceptance of assistance requests?

Response: YES ___ NO ___ N/A ___

Remarks:*

2. Does the DeCA-IG maintain adequate staffing of trained IGs?

Response: YES NO N/A
Remarks:*

3. Has the DeCA-IG established necessary procedures to accept and process assistance requests?

Response: YES NO N/A
Remarks:*

Step 2: Acknowledge receipt of the IGAR.

Risk: Individuals making a request for assistance are not aware their request has been received in DeCA-IG channels.

Control Objective: Promptly acknowledge requests for assistance.

Test Question: Has the DeCA-IG established procedures for accomplishing timely acknowledgments?

Response: YES NO N/A
Remarks:*

Step 3: Identify the issues and develop the allegations.

Risk: Action taken does not address the problems. Assistance is not provided and time and effort are wasted.

Control Objective: Identify all issues of concern, even those not appropriate for direct DeCA-IG action, and correctly determine the action to take for each issue.

Control Techniques:

1. Routinely require individuals who submit assistance requests to specify the action desired.
2. Conduct a preliminary analysis to identify each issue and the action necessary to resolve it, i.e., referral, inquiry or investigation.

Test Questions:

1. Does the DeCA-IG routinely require individuals who submit assistance requests to specify the action desired?

Response: YES ___ NO ___ N/A ___

Remarks:*

2. Do inquiring officials conduct preliminary analysis to identify each issue and the action necessary to resolve it, i.e., referral, inquiry, or investigation?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 4: Conduct analysis and obtain facts.

Risk: Key information is not obtained.

Control Objective: Obtain facts by using the methods appropriate to an inquiry or investigation as warranted.

Control Techniques:

1. Conduct inquiries to resolve situations involving individuals who experience difficulty with DeCA systems and inquiries or investigations when a request for assistance may involve allegations of wrongdoing.

2. Prior to commencing a formal investigation, prepare a plan that considers the allegations, sources for facts or physical evidence for each allegation, questions that need to be answered, and a time schedule.

3. Prepare summaries that contain the name, organization, and date of all persons interviewed, a summary of each interview, conclusions regarding the allegation and final disposition.

Test Questions:

1. Does the DeCA-IG conduct (or monitor the conduct of) inquiries to resolve situations involving individuals who experience difficulty with DeCA systems and when a request for assistance may involve allegations of wrongdoing?

Response: YES ___ NO ___ N/A ___

Remarks:*

2. Prior to commencing a formal investigation , do inquiring officials prepare a plan considering the allegations, sources of facts or physical evidence for each allegation, questions that need to be answered, and a time schedule?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Do inquiring officials prepare summaries that contain the name, organization, and date of all persons interviewed, a summary of each interview, conclusions regarding each allegation, and final disposition?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 5: Conduct follow-up actions.

Risk: Individuals are not assisted and corrective action is not accomplished.

Control Objective: Replies to individuals requesting assistance, presenting facts surrounding each allegation, rationale for any actions in question, and description of the corrective action that has been accomplished.

Control Techniques:

1. Provide factual replies that address the action requested by the individual seeking assistance.
2. Undertake necessary follow-up action to ensure corrective action is accomplished.

Test Questions:

1. Do inquiring officials provide factual replies that address the action requested by the individual seeking assistance?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Do inquiring officials take the necessary follow-up action to ensure corrective action is accomplished?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 6: Close the IGAR.

Risk: Key information on assistance trends is not available for analysis.

Control Objective: Properly document and close out completed cases.

Control Technique: Select the correct major category code for entry into the automated data base.

1. Test Question: Do inquiring officials select the correct major category code for entry into the automated data base?

Response: YES ___ NO ___ N/A ___

Remarks:*

*Explain rationale for **YES** responses or provide cross-references where rationale can be found. For **NO** responses, cross-reference to where corrective action plans can be found. If response is **N/A**, explain rationale.

I attest that the above-listed internal controls provide reasonable assurances that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout DeCA are adequate.

Senior Investigator
(Signature)

I have reviewed this subtask within my organization and have supplemented the prescribed Internal Control Checklist when warranted (unique environmental circumstances). The controls prescribed in this checklist are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)

APPENDIX E

INTERNAL CONTROL CHECKLIST

Investigations/Inquiries

TASK: Support Services

SUBTASK: Inspector General Activities

THIS CHECKLIST: Investigations/Inquiries

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable units are HQ DeCA, commissary regions and zones. Assessable unit managers responsible for completing this checklist are Senior Investigator, Investigations Unit/FWA and directors/managers responsible for directing or causing investigations/inquiries to be initiated.

EVENT CYCLE 1: Planning Inspector General Investigations

Step 1: Establish controls over requests for investigations to ensure appropriate actions are taken.

Risk: Investigation may be initiated when an inquiry or fact-finding would suffice, thereby wasting time and effort; or inquiry or fact-finding may be done when a DeCA-IG or other investigation is warranted, thereby adversely affecting witness rights and/or investigating officer liability.

Control Objective: Ensure appropriate action is initiated to resolve the complaint, allegation, or request.

Control Technique: Analyze all complaints/allegations/requests for investigation before deciding to initiate a DeCA-IG investigation or take other action.

Test Question: Are all complaints/allegations/requests for investigations analyzed for appropriateness of investigation versus other action?

Response: YES NO N/A

Remarks:*

Step 2: Establish controls to ensure investigations are conducted only with proper authority.

Risk: Investigations could be done improperly, adversely affecting rights of witnesses, subjects, or suspects, and possibly subjecting investigators and/or the Government to liability.

Control Objective: Ensure that investigations are conducted within the bounds of legality and with proper authority.

Control Techniques:

1. The investigative letter of appointment must be issued by the DeCA Director, DeCA CEO, or the DeCA-IG. DeCA Region Directors, HQ DeCA staff directors/office chiefs, field operating activity chiefs, office chiefs, zone managers, and store directors may also issue an investigative letter of appointment as pertains to matters within their organizations provided a fair and impartial investigation can be conducted by the organization.
2. The letter of appointment must be obtained (or VOCO confirmed) prior to commencement of the investigation.
3. Investigations will be conducted by individuals far enough removed from the situation and outside the activity chain of command to ensure an impartial investigation.

Test Questions:

1. Are all letters of appointment issued by authorized individuals?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Are letters of appointment always obtained before investigations commence?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are investigating officials far enough removed from the situation investigated that they are objective and impartial?

Response: YES ___ NO ___ N/A ___
Remarks:*

4. Is legal advice sought prior to commencing investigations?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 3: Establish controls to ensure the efficient use of resources.

Risk: Resources (time, personnel, and money) could be wasted conducting a disorganized investigation.

Control Techniques:

1. Investigations will be planned in advance whether or not the plan is in writing or initiated through standard planning procedures.
2. Interrogatories will be prepared prior to questioning witnesses.
3. An analysis will be done to compare the relative merits of conducting personal interviews at the location of the witness, versus conducting telephonic interviews or having interviews conducted by IGs at the witnesses' locations.

Test Questions:

1. Are all investigations thoroughly planned?

Response: YES ___ NO ___ N/A ___

Remarks:*

2. Are interrogatories used when questioning witnesses?

Response: YES ___ NO ___ N/A ___

Remarks:*

3. Are different interview alternatives considered, such as telephonic interviews, or having interviews conducted by IG's located near the witnesses?

Response: YES ___ NO ___ N/A ___

Remarks:*

EVENT CYCLE 2: Performance of Investigations

Step 1: Establish controls to ensure that if general officers or civilians of equivalent grade are implicated in serious wrongdoings, the DoD IG is notified immediately through the Component Designated Official (CDO).

Risk: The investigation may implicate personnel over whom investigators have no authority.

Control Objective: Ensure investigations or allegations of serious wrongdoing against general officers and civilian employees of comparable grades are conducted only after coordination with and approval by the DeCA Director/CEO and the DoD IG.

Control Technique: Any implication of general officers or civilians of equivalent grades will be referred immediately through the CDO to the DoD IG.

Test Question: Are general officers and civilians of equivalent grades investigated by appropriate investigators only after coordination with the CDO and the DoD IG?

Response: YES ____ NO ____ N/A ____

Remarks:*

Step 2: Collect and examine evidence and establish controls to ensure materials are safeguarded and not released without proper authority.

Risk: Investigations, even when allegations are not substantiated, can harm persons, units, or organizations concerned.

Control Objective: Protect the rights and interests of all witnesses, suspects, subjects, units, and activities involved in the investigation, thereby avoiding damage to reputations and assuring some degree of confidentiality.

Control Techniques:

1. Collect and examine available pertinent evidence.
2. Safeguard material and release it only for official use on a need-to-know basis.
3. Only the Records Release Officer can release DeCA files for unofficial purposes.
4. Investigative letters of appointment, reports of investigations and witness testimony will have protective markings of at least "**FOR OFFICIAL USE ONLY**" (FOUO), or be protected by using FOUO coversheets.
5. All witnesses will be ordered, directed, or requested, as appropriate, not to discuss their testimonies with others.

Test Questions:

1. Is pertinent evidence collected and examined?

Response: YES ____ NO ____ N/A ____

Remarks:*

2. Is investigative material safeguarded and released only for officially approved use?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are all releases of IG materials for unofficial purposes coordinated with the DeCA-IG and the DeCA Records Release Officer?

Response: YES ___ NO ___ N/A ___
Remarks:*

4. Do all inquiry/investigative reports and witness testimony transcripts have protective markings of at least **FOUO**, or are protected by the use of **FOUO** coversheets?

Response: YES ___ NO ___ N/A ___
Remarks:*

5. Are all witnesses ordered, directed, or requested not to discuss their testimony with others?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 3: Establish controls to ensure due process rights of individuals are protected.

Risk: Due process rights of witnesses, suspects, and subjects could be compromised. The investigative/inquiry process could be adversely affected, and usefulness of the report of inquiry or investigation could be degraded.

Control Objective: Protect due process rights of persons involved in investigations and inquiries.

Control Techniques:

1. Suspects and subjects must be advised of their rights concerning access to counsel and protection against self- incrimination, when appropriate.
2. Suspects, subjects and witnesses will be advised of the Privacy Act provisions prior to questioning, when appropriate.

Test Questions:

1. Are all subjects and suspects advised of their rights pertaining to access to legal counsel and rights against self-incrimination, when appropriate.

Response: YES ___ NO ___ N/A ___

Remarks:*

2. Are all suspects, subjects, and witnesses advised of the Privacy Act provisions as they pertain to the investigation (inquiry), when appropriate?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 4: Establish controls to enhance the accuracy of testimonial evidence.

Risk: Witness veracity could be suspect and recourse against untruthful witnesses could be limited.

Control Objective: Enhance truthfulness of witness testimony and provide recourse against witnesses who lie.

Control Technique: Testimony will be sworn or affirmed, when appropriate.

Test Question: Is all testimony sworn or affirmed, when appropriate?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 5: Establish controls to preclude the use of misleading or false evidence in investigative/inquiry reports.

Risk: User(s) of investigative/inquiry reports may be influenced by hearsay or opinion evidence that isn't properly documented.

Control Objective: Qualify the credibility of opinion or hearsay evidence used in investigative/inquiry reports.

Control Technique: Clearly identify opinion or hearsay evidence in investigative/inquiry reports.

Test Question: Is all opinion or hearsay evidence clearly identified as such in investigative/inquiry reports?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 6: Prepare a report of investigation/inquiry and distribute to appropriate officials.

Risk: Responsible personnel will not be aware of results of the investigation/inquiry and the required actions.

Control Objective: A written report will be prepared for each investigation/inquiry and distributed to appropriate officials.

Control Technique: Prepare and distribute reports in accordance with DeCAD 90-1.

Test Question: Are reports of investigation/inquiry prepared and distributed in accordance with DeCAD 90-1?

Response: YES ___ NO ___ N/A ___

Remarks:*

*Explain rationale for **YES** responses or provide cross-references where rationale can be found. For **NO** responses, cross-reference to where corrective action plans can be found. If response is **N/A**, explain rationale.

I attest that the above-listed internal controls provide reasonable assurances that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout DeCA are adequate.

Senior Investigator
(Signature)

I have reviewed this subtask within my organization and have supplemented the prescribed Internal Control Checklist when warranted (unique environmental circumstances). The controls prescribed in this checklist are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)

APPENDIX F

INTERNAL CONTROL CHECKLIST

Congressional Inquiries

TASK: Support Services

SUBTASK: Inspector General Activities

THIS CHECKLIST: Congressional Inquiries

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable units are DeCA HQ, regions, zones, and commissaries. Assessable unit managers responsible for completing this checklist are principal staff officers, region directors, zone managers, and store directors.

EVENT CYCLE: Serve as the HQ DeCA focal point for inquiries from congressional officials, the White House, Office of the Secretary of Defense, and other military services.

Step 1: Establish guidelines to ensure receipt, the factual and timely processing, and response to congressional inquiries.

Risk: Responses will be untimely and may not be factual in content.

Control Objective: Ensure all congressional level correspondence or telephonic contacts are routed to the DeCA-IG and DeCA-GC for review/approval of the final response.

Control Techniques:

1. Publish guidance which designates a central focal point for congressional inquiries regardless of receipt method.
2. Establish a congressional suspense mechanism.
3. Assign incoming congressional inquiries to functional staff offices and/or regions for action and coordination of a proposed reply.
4. Review all proposed responses for accuracy, appropriateness, consistency of content, and typographical and grammatical errors.

Test Questions:

1. Has guidance been published designating the DeCA-IG as the central focal point for congressional inquiries?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Is an effective congressional inquiry suspense system used?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are incoming congressional inquiries assigned to functional staff offices/regions for action and all necessary coordination prior to developing the proposed reply?

Response: YES ___ NO ___ N/A ___
Remarks:*

4. Are final replies reviewed for accuracy and consistency of content?

Response: YES ___ NO ___ N/A ___
Remarks:*

5. Are final responses reviewed for appropriateness?

Response: YES ___ NO ___ N/A ___
Remarks:*

6. Are all proposed responses reviewed for grammatical accuracy and to ensure there are no typographical errors?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 2: Ensure DeCA Washington Office is aware of congressional inquiries received directly at installations that pertain to DeCA operational activities.

Risk: The DeCA Washington Office will be unaware of current issues having congressional interest.

Control Objective: Advise the DeCA Washington Office of all incoming congressional inquiries not received through that office.

Control Technique: Upon receipt of a congressional inquiry, regardless of method of receipt, immediately notify DeCA-IG who will notify DeCA Washington Office.

Test Questions:

1. Do regions, commissaries, zones, and HQ DeCA staff offices immediately notify DeCA-IG when they are contacted (regardless of method) by a congressional official or their staff?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Does the DeCA-IG immediately notify the DeCA Washington Office when it is informed by a region, commissary, zone, or a HQ DeCA staff office that it has had congressional contact?

Response: YES ___ NO ___ N/A ___
Remarks:*

*Explain rationale for YES responses or provide cross-references where rationale can be found. For NO responses, cross-reference to where corrective action plans can be found. If response is N/A, explain rationale.

I attest that the above listed internal controls provide reasonable assurances that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout DeCA are adequate.

HQ DeCA Congressional Inquiries Coordinator
(Signature)

I have reviewed this subtask within my organization and have supplemented the prescribed Internal Control Checklist when warranted (unique environmental circumstances). The controls prescribed in this checklist, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)

APPENDIX G

INTERNAL CONTROL CHECKLIST

Information Resources Management

TASK: Support Services

SUBTASK: Inspector General Activities

THIS CHECKLIST: Information Resources Management

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable unit is the Office of the Inspector General, or units thereof.

EVENT CYCLE: Acquire, process, and disseminate information for decision making.

Step 1: Establish a means to integrate IG information from all sources into the analysis process.

Risk: Available information will not be integrated into the decision making process.

Control Objective: Use all information from inspections, evaluations, reviews, inquiries/investigations, and assistance sources for making plans and decisions.

Control Techniques:

1. Ensure all data is considered prior to developing positions or recommendations.
2. Establish a procedure for querying all sources for information including audits.

Test Questions:

1. Is there a procedure to integrate all information prior to analysis?

Response: YES ____ NO ____ N/A ____

Remarks:*

2. Is there evidence that other information is considered prior to initiating the analysis?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Is there evidence of inspections being made without consideration of input from Inspector General Action Requests, management indicators, Congressionals, data warehouse systems, research reviews, audits (DeCA, GAO, IG DoD, etc.), and other sources?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 2: Establish controls to safeguard sensitive DeCA-IG information.

Risk: Sensitive DeCA-IG information will be available to persons without a clear need to know.

Control Objective: Provide for the special protection of DeCA-IG information from unauthorized access.

Control Techniques:

1. Prevent access to DeCA-IG information by adequate controls.
2. Establish procedures for the release of information to other IGs, regions, zones, commissaries, HQ DeCA staff directorates and offices, when such information is considered of interest and the requestor has a need to know.

Test Questions:

1. Are reasonable controls in place to limit access to DeCA-IG information?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Are procedures in place and understood by all persons concerning the release of DeCA-IG information?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 3: Establish a control over sensitive DeCA-IG information.

Risk: Sensitive information could be used for improper purposes.

Control Objective: Prevent the use of DeCA-IG information for non-IG purposes.

Control Techniques:

1. Avoid the use of any derogatory DeCA-IG information that would impair DeCA and its assets.
2. Ensure the confidentiality of individuals.

Test Questions:

1. Is there any evidence of derogatory DeCA-IG information used to impair DeCA and its assets?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Does the Director or CEO ever ask for data for a specific DeCA subordinate element?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Is the confidentiality of individuals maintained to the extent possible?

Response: YES ___ NO ___ N/A ___
Remarks:*

*Explain rationale for **YES** responses or provide cross-references where rationale can be found. For **NO** responses, cross-reference to where corrective action plans can be found. If response is **N/A**, explain rationale.

I attest that the above listed internal controls provide reasonable assurances that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout DeCA are adequate.

FUNCTIONAL PROPONENT
(Signature)

I have reviewed this subtask within my organization and have supplemented the prescribed Internal Control Checklist when warranted (unique environmental circumstances). The controls prescribed in this checklist, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)

APPENDIX H

INTERNAL CONTROL CHECKLIST

Inspections/Evaluations/Reviews

TASK: Inspection, Evaluation and Review Process

SUBTASK: Inspector General Activities

THIS CHECKLIST: Commissary Compliance Inspections, Evaluations, Reviews

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable unit is HQ DeCA and its assets. The assessable unit manager responsible for completing this checklist is the Inspections and Investigations Division responsible for directing or causing inspections, examinations and reviews to be initiated.

EVENT CYCLE 1: Planning IG Compliance Inspections (CI) and Other Evaluations

Step 1: Establish controls over the CI and evaluations/review.

Risk: CIs and other evaluations/reviews would not be properly conducted according to prescribed methods which would result in a less accurate, efficient, and effective evaluation of conditions throughout DeCA.

Control Objective: Require all inspections and evaluations and reviews to be planned and developed IAW prescribed methods and procedures such as the PCIE Quality Standards for Inspection.

Control Techniques:

1. Prepare CI schedules and coordinate with the affected activities and the functional HQ DeCA staff activity at least two weeks in advance (NOTE: Except No-Notice IG CIs and other reviews).
2. Allocate personnel resources and organize CI/review teams commensurate with inspection scope, goals and objectives.

Test Questions:

1. Does the CI/review concept satisfy mission requirements?

Response: YES ____ NO ____ N/A ____

Remarks:*

2. Is the team resourced sufficiently to meet time constraints?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Is the schedule planned to inspect, evaluate, and/or review those activities, issues, and systems throughout DeCA which will allow the team to develop findings and recommendations?

Response: YES ___ NO ___ N/A ___
Remarks:*

Step 2: Design the CI/review to allow for assistance and teaching as well as evaluating systems operations.

Risk: Visited activities will be reluctant to share genuine specific or systemic problem issues with the inspectors/analysts.

Control Techniques:

1. The compliance, functional, key result, systemic, benchmark, best practice and PCIE/ECIE approach to inspections, reviews, and evaluations will be used.
2. Identify, document, and report strengths and accomplishments as well as deficiencies.
3. Ensure HQ DeCA , FPOs, region directors, zone managers, and store directors understand that the ultimate goal of the CI/review is to improve the overall system.

Test Questions:

1. Are CIs/reviews/evaluations and best practices, factual and designed to focus on compliance issues and key result areas?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Are inspectors teaching and assisting as well as evaluating?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are inspections focusing on key results and significant problems involving system efficiencies and improved customer service as well as emphasizing the status of the commissary?

Response: YES ___ NO ___ N/A ___

Remarks:*

4. Are directors/managers assured that CI/review results are not designed to be used as a tool for penalizing the organization?

Response: YES ___ NO ___ N/A ___

Remarks:*

5. Do DeCA-IG reviews and evaluations adhere to the Quality Standards as promulgated by the PCIE/ECIE and/or Association of Inspectors General?

Response: YES ___ NO ___ N/A ___

Remarks:*

Step 3: Enhance the success factor of the inspection CI/review system. Establish a close interaction between the FPOs, region directors, zone managers, store directors and the IG.

Risk: Failure to establish a close interaction with FPOs and region directors, zone managers, and store directors reduces the effectiveness of the IG evaluation system.

Control Objective: Consider the total picture as appropriate in the DeCA activity inspected/evaluated/reviewed.

Control Techniques:

1. Examine the effectiveness of the activity's work climate, as well as resource management.
2. Determine the state of economy, efficiency, discipline, and employee morale within the visited activity.
3. Ensure that observations, findings, recommendations and inspection, review, evaluation reports are properly verified with responsible officials.

Test Questions:

1. Does the DeCA-IG and inspector analysts interact with the Headquarters office chiefs, FPOs, region directors, zone managers, and store directors and provide them objective advice based upon mature judgment?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Is the DeCA-IG concentrating on the key result areas, compliance, systemic, process improvement approach to resolving problems?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are CI/review analyses primarily concentrating on functional interests within the activity rather than solely on examining activities in a cyclic time space continuum?

Response: YES ___ NO ___ N/A ___
Remarks:*

4. Are CIs/reviews planned based on criteria, analyses, and information from various sources?

Response: YES ___ NO ___ N/A ___
Remarks:*

EVENT CYCLE 2: Performance of DeCA-IG inspection report dissemination and follow-up.

Step: Ensure reports identify process problems analyze cause and effect and recommend solutions. Ensure reports also identify best practices and strengths to be shared system-wide

Risk: Systemic or specific problems would continue to inhibit efficiency in mission accomplishment. Unidentified best practices would not be used to improve benefit delivery system-wide.

Control Objective: Use the DeCA-IG Inspection and Evaluation Manual, key result area methodology to conduct CIs/reviews reports.

Control Techniques:

1. Define the process or issue, problem or activity nominated, develop the concept of the inspection, evaluation, or review and prepare a plan for it.
2. Notify, as applicable, the activity of the upcoming inspection or review.
3. Provide out-briefing to the region director, zone manager, store director, or managers of the visited activity/process.
4. Cross-feed information to FPO staff, region director, zone managers, store directors, and other parties having a need to know.
5. Conduct either follow-up visits, reviews of Corrective Action Status Reports (CASR) or FPO feedback, if necessary, to ascertain that the fixes applied actually solved the problem.

Test Questions:

1. Are CI/review teams defining the problem or activity to be analyzed developing the concept of inspection and/or review and preparing the plan of review?

Response: YES ___ NO ___ N/A ___
Remarks:*

2. Except for unannounced inspections, are DeCA activities provided prior notice of inspections, reviews, or evaluations?

Response: YES ___ NO ___ N/A ___
Remarks:*

3. Are DeCA activity heads or their representatives briefed at the conclusion of an inspection or special review?

Response: YES ___ NO ___ N/A ___
Remarks:*

4. Are CI/review results shared with functional staff elements, regions, zone managers, and other organizations having a need to know?

Response: **YES** ___ **NO** ___ **N/A** ___
Remarks:*

5. Are follow-up visits or feedback reports made, when necessary, to ascertain that the recommended fixes were implemented and that the fix solved the problem?

Response: **YES** ___ **NO** ___ **N/A** ___
Remarks:*

*Explain rationale for **YES** responses or provide cross-references where rationale can be found. For **NO** responses, cross-reference to where corrective action plans can be found. If response is **N/A**, explain rationale.

I attest that the above listed internal controls provide reasonable assurances that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout DeCA are adequate.

FUNCTIONAL PROPONENT
(Signature)

I have reviewed this subtask within my organization and have supplemented the prescribed Internal Control Checklist when warranted (unique environmental circumstances). The controls prescribed in this checklist are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)