

Inspector General

United States
Department of Defense



Quality Control Review of the Defense Commissary Agency Internal Audit Function

Report Documentation Page

Form Approved
OMB No. 0704-0188

Public reporting burden for the collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to a penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.

| | | | | | |
|--|------------------------------------|---|---|----------------------------------|---------------------------------|
| 1. REPORT DATE 10 SEP 2012 | 2. REPORT TYPE | 3. DATES COVERED 00-00-2012 to 00-00-2012 | | | |
| 4. TITLE AND SUBTITLE Quality Control Review of the Defense Commissary Agency Internal Audit Function | | 5a. CONTRACT NUMBER | | | |
| | | 5b. GRANT NUMBER | | | |
| | | 5c. PROGRAM ELEMENT NUMBER | | | |
| 6. AUTHOR(S) | | 5d. PROJECT NUMBER | | | |
| | | 5e. TASK NUMBER | | | |
| | | 5f. WORK UNIT NUMBER | | | |
| 7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES) Department of Defense Office of Inspector General, 4800 Mark Center Drive, Alexandria, VA, 22350-1500 | | 8. PERFORMING ORGANIZATION REPORT NUMBER | | | |
| 9. SPONSORING/MONITORING AGENCY NAME(S) AND ADDRESS(ES) | | 10. SPONSOR/MONITOR'S ACRONYM(S) | | | |
| | | 11. SPONSOR/MONITOR'S REPORT NUMBER(S) | | | |
| 12. DISTRIBUTION/AVAILABILITY STATEMENT Approved for public release; distribution unlimited | | | | | |
| 13. SUPPLEMENTARY NOTES | | | | | |
| 14. ABSTRACT | | | | | |
| 15. SUBJECT TERMS | | | | | |
| 16. SECURITY CLASSIFICATION OF: | | | 17. LIMITATION OF ABSTRACT Same as Report (SAR) | 18. NUMBER OF PAGES 16 | 19a. NAME OF RESPONSIBLE PERSON |
| a. REPORT unclassified | b. ABSTRACT unclassified | c. THIS PAGE unclassified | | | |

Additional Information and Copies

The Department of Defense, Office of the Assistant Inspector General for Audit Policy and Oversight, prepared this report. To obtain additional copies of the final report, visit www.dodig.mil/audit/reports or contact the Office of the Assistant Inspector General for Audit Policy and Oversight at (703) 604-8760 or fax (571) 372-7454.

Suggestions for Reviews

To suggest or request reviews, contact the Office of the Assistant Inspector General for Audit Policy and Oversight by phone (703) 604-8760 (DSN 664-8760), by fax (571) 372-7454, or by mail:

Department of Defense, Office of Inspector General
OAIG-Audit Policy and Oversight
Attn: APO, Suite 11D28
4800 Mark Center Drive
Alexandria, VA 22350-1500

DEPARTMENT OF DEFENSE



hotline

To report fraud, waste, mismanagement, and abuse of authority.

Send written complaints to: Defense Hotline, The Pentagon, Washington, DC 20301-1900
Phone: 800.424.9098 e-mail: hotline@dodig.mil www.dodig.mil/hotline

Acronyms and Abbreviations

| | |
|-------|--|
| DeCA | Defense Commissary Agency |
| DeCAM | Defense Commissary Agency Manual |
| GAGAS | Generally Accepted Government Auditing Standards |



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

September 10, 2012

MEMORANDUM FOR DIRECTOR, DEFENSE COMMISSARY AGENCY

SUBJECT: Quality Control Review of the Defense Commissary Agency Internal Audit Function (Report No. DODIG-2012-126)

We are providing this report for your information and use. We have reviewed the Defense Commissary Agency (DeCA) Office of Internal Audit system of quality control in effect for the period ended July 31, 2011. A system of quality control for DeCA's audit organization encompasses the audit organization's leadership, emphasis on performing high quality work, and policies and procedures established to provide reasonable assurance of compliance with generally accepted government auditing standards (GAGAS). The DeCA Office of Internal Audit is responsible for designing a system of quality control and complying with its system to provide DeCA management with reasonable assurance that its audits are performed and reported on in accordance with GAGAS in all material respects.

Our review was conducted in accordance with GAGAS and guidelines established by the Council of the Inspectors General on Integrity and Efficiency. We tested the DeCA's Office of Internal Audit organization's system of quality control to the extent we considered appropriate. GAGAS require that an audit organization performing audits or attestation engagements, or both, in accordance with GAGAS have an appropriate internal quality control system in place and undergo an external quality control review at least once every 3 years by reviewers independent of the audit organization being reviewed. An audit organization's quality control policies and procedures should be appropriately comprehensive and suitably designed to provide reasonable assurance that they meet GAGAS requirements for quality control.

Federal audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. In our opinion, the DeCA Office of Internal Audit organization's system of quality control for audits was suitably designed in accordance with the quality standards established by GAGAS. Accordingly, we are issuing a pass opinion on DeCA's Office of Internal Audit organization's system of quality control for the review period ended July 31, 2011.

Appendix A contains background, comments, observations, and recommendations for DeCA Office of Internal Audit to improve its quality control system. Appendix B contains a summary of the results of our interviews with the DeCA Office of Internal Audit staff. Appendix C contains the scope and methodology of the review.

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Mr. Robert L. Kienitz at (703) 604-8754 (DSN 664-8754).

A handwritten signature in cursive script that reads "Carolyn R. Davis".

Carolyn R. Davis
Assistant Inspector General
for Audit Policy and Oversight

Appendix A. Background, Comments, Observations, and Recommendations

Background

Defense Commissary Agency

The Defense Commissary Agency (DeCA), established on October 1, 1991, operates a worldwide chain of commissaries in 13 countries and two U.S. territories, providing groceries to military personnel, retirees, and their families. As of September 30, 2011, DeCA had 248 stores with total FY 2011 sales of \$5.9 billion. DeCA is headquartered at Fort Lee, Virginia, employs approximately 17,000 employees, and serves approximately 12 million customers.

DeCA Internal Audit Organization

The DeCA Office of Internal Audit, an independent office within DeCA, reports directly to the Director and Chief Executive Officer, DeCA. It provides independent and objective internal audit services through an appropriate mix of performance, compliance, and financial audits. It initiates and conducts audits relating to DeCA programs and operations, and reports the results. The office consists of a Director, Deputy Director (currently vacant), one administrator, and eight auditors. During our review period, DeCA filled the vacant director's position. The office also published its first audit manual, DeCA Manual 90-5.1, "DeCA Internal Audit Manual," on August 10, 2011, implementing generally accepted government auditing standards (GAGAS).

Comments, Observations, and Recommendations

We are issuing a pass opinion because we determined that the system of quality control for the DeCA Office of Internal Audit is adequately designed and functioning as prescribed. The findings we identified during our review of the selected audit reports were not cumulatively significant enough to rise to the level of deficiency or significant deficiency based on our opinion and as defined by the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*.

We judgmentally selected four reports¹ to review for compliance with GAGAS in nine areas: quality control, independence, professional judgment, competence, audit planning, supervision, evidence, audit documentation, and reporting. We identified five areas with findings relating to quality control, independence, audit planning, supervision, and audit documentation.

¹ One of the four reports, misclassified a performance audit, was actually a nonaudit service. GAGAS standards do not cover nonaudit services, except for evaluating organizational independence when performing such a service.

Quality Control System

GAGAS, version 2007,² paragraph 3.52, requires each audit organization to document its quality control procedures and communicate those procedures to its personnel. Our review covered the period August 1, 2009 to July 31, 2011. During this period, the DeCA Office of Internal Audit quality control system consisted of a draft internal audit manual.

The DeCA Office of Internal Audit published DeCA Manual (DeCAM) 90-5.1, “DeCA Internal Audit Manual,” on August 10, 2011. Although this manual was published 10 days after the cutoff of our review period, we chose to review it to determine whether it adequately implemented GAGAS. The manual did not contain a section implementing GAGAS general standards of independence, professional judgment, competence, and quality control and assurance.

The manual also lacked policies and procedures for performing nonaudit services. One of the reports we reviewed was a nonaudit service; however, documentation contained in the project revealed confusion on the auditors’ part as to whether this project was a performance audit or a nonaudit service. For example, the project review plan stated that this was an audit and the Independent Reference Review certification, signed by the Auditor-in-Charge, the Independent Reference Reviewer, and the Audit Manager, stated that this audit was done in compliance with GAGAS. However, the final report did not contain a statement that the project was done in compliance with GAGAS, which was correct for a nonaudit service. Without proper policies and procedures, auditors had difficulty determining the type of project they were performing.

Recommendations, Management Comments, and Our Response

Recommendations

We recommend that the Director, DeCA:

- 1. Revise DeCAM 90-5.1, “DeCA Internal Audit Manual,” to include a section to fully implement the independence, professional judgment, competence, and quality control and assurance standards contained in the general standards section of GAGAS.**

Management Comments

The Director, DeCA concurred. The DeCA Internal Audit Manual (DeCAM 90-5.1) has been revised to include sections on independence, professional judgment, competence, and quality control.

² The newest version of GAGAS is dated December 2011. However, for this review, we were required to use the July 2007 version of GAGAS, as it covered the period of our review, August 1, 2009 to July 31, 2011.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

- 2. Revise DeCAM 90-5.1, “DeCA Internal Audit Manual,” to include guidance on the performance of nonaudit services.**

Management Comments

The Director, DeCA concurred. The DeCA Internal Audit Manual (DeCAM 90-5.1) has been revised to include a section on nonaudit services.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

Independence

Personal Independence

Two of the projects reviewed did not contain personal independence statements. GAGAS, version 2007, paragraph 3.08.f, requires audit organizations to maintain documentation of the steps taken to identify potential impairments to personal independence. The DeCA Office of Internal Audit required all audit staff to complete an annual independence statement and file the statements in quasi-official personnel folders held by the office administrator. However, not all project folders contained a copy of these independence statements. Because some projects did not contain the required statements, external reviewers had to determine the independence of all auditors assigned to each project. At the time of our site visit in January 2012, a new policy was in effect at the DeCA Office of Internal Audit to create a new independence statement for each new project and place that statement in the project documentation; therefore, we have no recommendations.

Organizational Independence

DeCA Office of Internal Audit performed two nonaudit service projects during the period of our review. The files for the projects titled “Value of the Commissary Benefit Study” and “Vendor Credit Memorandum, Little Creek Commissary” did not contain the required documented analysis showing that providing this service would not impair the DeCA Office of Internal Audit’s organizational independence. GAGAS, version 2007, paragraph 1.34, states that audit organizations that provide nonaudit services must evaluate whether providing nonaudit services creates an independence impairment either in fact or appearance with respect to the entities they audit. Further, GAGAS, version 2007, paragraph 3.30.a, states that the audit organization should document its consideration of nonaudit services, including its conclusions about the impact on independence. This evaluation should always be performed when the decision is made to perform a nonaudit service to ensure the consideration of potential for an independence impairment. Although the DeCA Office of Internal Audit draft internal audit manual did

not contain guidance on the performance of nonaudit services, we did not identify any organizational independence impairment issues.

Recommendations, Management Comments, and Our Response

Recommendations

We recommend the Director, DeCA:

- 3. Revise DeCAM 90-5.1, “Internal Audit Manual,” to include guidance on how to evaluate and document organizational independence when deciding whether to perform a nonaudit service.**

Management Comments

The Director, DeCA concurred. The DeCA Internal Audit Manual (DeCAM 90-5.1) has been revised to include guidance on evaluating and documenting organizational independence when determining to perform a nonaudit service.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

- 4. Ensure that the files of any future nonaudit service performed by the DeCA Office of Internal Audit contain the required documented evaluation concerning organizational independence.**

Management Comments

The Director, DeCA concurred. DeCA Office of Internal Audit created a nonaudit service statement that is to be completed by the auditors and filed in the project.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

Audit Planning

Two of the projects we reviewed had audit planning issues. GAGAS, version 2007, paragraph 7.11, states that auditors should assess audit risks that are significant within the context of the audit objective by gaining an understanding of the following:

- the nature and profile of the programs and the needs of potential users of the audit report,
- internal control as it relates to the specific objectives and scope of the audit, and

- information systems controls for assessing audit risk and planning the audit.

Further, GAGAS, version 2007, paragraph 7.30, requires auditors to assess risks of fraud occurring that are significant within the context of the audit objectives.

For the “Front-End Operations Fraud Indicators” audit, we did not identify any working papers supporting that an assessment of audit risks was performed. Specifically, no support existed that the auditors gained an understanding of the nature and profile of the programs and needs of potential users, internal control, and the information systems controls. Assessing audit risks provides auditors reasonable assurance that the evidence they obtain is sufficient and appropriate to support their findings and conclusions.

The DeCA auditors did not perform fraud risk assessments for the “Front-End Operations Fraud Indicators” and “Equipment Installation on New Construction, Additions and Alterations” audits. For example, for the “Front-End Operations Fraud Indicators” audit, the audit guide documented the following as one of the audit objectives: “the audit will focus on ensuring that controls are in place and operating as intended to help mitigate fraudulent activities.” However, there were no working papers supporting that a fraud risk assessment was performed for this audit.

Recommendation, Management Comments, and Our Response

Recommendation

- 5. We recommend that the Director, DeCA ensure that auditors perform and document assessments of audit risks and fraud risks.**

Management Comments

The Director, DeCA concurred. The DeCA Office of Internal Audit created mandatory steps within the TeamMate template for all auditors to evaluate audit and fraud risks.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

Supervision

One project reviewed lacked adequate documentation of supervision. GAGAS, version 2007, paragraph 7.80c, states that auditors should document evidence of supervisory review, before the audit report is issued, for the work performed that supports findings, conclusions, and recommendations contained in the audit report.

For the “Front-End Operations Fraud Indicators” audit, only 1 of the 24 working papers prepared by the auditors was evidenced as reviewed by a supervisor. Twenty-two of the

working papers were shown as “In Progress,” and 1 was shown as “Prepared” in TeamMate³. Seven of the working papers not evidenced as reviewed by a supervisor supported the findings, conclusions, and recommendations in the report.

Recommendations, Management Comments, and Our Response

Recommendation

- 6. We recommend that the Director, DeCA, provide training on documenting supervision to all individuals who supervise audit projects and on signing working papers and reports.**

Management Comments

The Director, DeCA concurred. The DeCA Office of Internal Audit has completed training on the use of TeamMate thus improving oversight.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

Audit Documentation

All projects reviewed had issues with the adequacy of audit documentation. GAGAS, version 2007, paragraph 7.77, states:

Auditors should prepare audit documentation in sufficient detail to enable an experienced auditor, having no previous connection to the audit, to understand from the audit documentation the nature, timing, extent, and results of audit procedures performed, the audit evidence obtained and its source and the conclusions reached, including evidence that supports the auditors' significant judgments and conclusions.

Further, GAGAS, version 2007, paragraph 7.80.b, requires documented evidence of work performed.

For the “Review of Wrongfully Terminated Associate’s Medical Expenses” audit, the term “N/A” (not applicable) was documented in the Scope, Results, and Conclusion sections for three individual working papers. For the Scope section, we would expect to see the specific time frame reviewed. In addition, for the Results and Conclusion section, we would expect to see the results for the review of prior audit coverage and whether this would be incorporated into the preparation of the audit program.

³ TeamMate is the electronic audit management system that DeCA Office of Internal Audit uses to prepare and store their working papers, findings, documentation supporting analysis and conclusions, and audit reports. Additional TeamMate information can be found at www.cchteammate.com.

For the “Front-End Operations Fraud Indicators” audit, the Source was not documented for 11 individual working papers, the Conclusion was not documented for five individual working papers, and the Results/Discussion was not documented for two individual working papers. These working papers supported the findings, conclusions, and recommendations in the report. For example, one of the working papers prepared by the auditors was to document the information systems used by DeCA to process data. Finally, 22 working papers were created by the auditor but were not signed off as completed. Seven of those working papers support the report. Examples include the working papers prepared documenting the review and analysis of coupon acceptance and redemption activities at the four commissaries visited by the audit team.

For the “Equipment Installation on New Construction, Additions and Alterations” audit, the project documentation was lacking sufficient detail for another auditor to perform the steps and come to the same conclusion. For example, a client-provided spreadsheet was compared to an online database for accuracy; however, no evidence, such as screen shots, of the online database was documented to validate the accuracy of the data in the spreadsheet, and because the database changes on a daily basis, it could not be recreated for the moment that it was used for validation. In addition, cross referencing throughout the project could have been better to allow another auditor to easily follow the work performed.

Recommendation, Management Comments, and Our Response

Recommendation

- 7. We recommend that the Director, DeCA, provide training on audit documentation, cross referencing, and use of TeamMate.**

Management Comments

The Director, DeCA concurred. The DeCA Office of Internal Audit auditors completed training on audit documentation, cross referencing, and in the use of the TeamMate software.

Our Response

The Director, DeCA comments were responsive and the actions meet the intent of the recommendation.

Appendix B. Summary of Interview Results Relating to DeCA Audit Policies and GAGAS

We interviewed the DeCA Office of Internal Audit Director and eight DeCA staff members to determine their knowledge of DeCA audit policies and GAGAS. The interviews consisted of questions related to the DeCA Office of Internal Audit policies and GAGAS fieldwork and reporting standards. A summary of the results of the responses received follows:

| Areas Pertaining to DeCA Office of Internal Audit Policies and GAGAS Standards | Staff Responses to Questions |
|--|--|
| 1. Awareness of DeCA Office of Internal Audit Policies | All staff were aware of the audit policies. |
| 2. Compliance with GAGAS | Most staff stated that their work complied with GAGAS standards. |
| 3. Independence | All staff stated that they did not encounter any external or organizational independence impairments when performing their work. All staff stated that they did not perform any nonaudit services that could impact independence. |
| 4. Competence | Staff responses indicated that the competency requirement was fulfilled. |
| 5. Quality Control and Assurance | Depending on the years of auditing experience and length of employment at the DeCA Office of Internal Audit, answers varied from extensive to minimal understanding of quality control procedures. |
| 6. Planning (Key Decisions) | Staff involved with audit planning documented key planning decisions and communicated with the client throughout the planning phase. |
| 7. Planning (Fraud) | Most staff stated that risk assessments were not consistently performed before DeCA Manual 90-5.1 was published in August 2011. DeCA Manual 90-5.1 requires risk assessments to be performed for each audit. |
| 8. Supervision | All staff stated that they received or provided adequate supervision. |
| 9. Audit Documentation | Staff provided examples of activities to show that audit reports are properly supported. |
| 10. Evidence | Staff provided examples to show that audit evidence is supported in the final audit report. |
| 11. Reporting (Timeliness) | The staff provided examples of activities to show that information provided in reports are current and relevant. |

Appendix C. Scope and Methodology

We reviewed the adequacy of the DeCA's Office of Internal Audit compliance with quality policies, procedures, and standards. In performing our review, we considered the requirements of quality control standards contained in the July 2007 Revision of GAGAS issued by the Comptroller General of the United States. GAGAS 3.56 states:

The audit organization should obtain an external peer review sufficient in scope to provide a reasonable basis for determining whether the audit organization is complying with its quality control system in order to provide the audit organization with reasonable assurance of conforming with applicable professional standards.

We performed this review from August 2011 to June 2012 in accordance with standards and guidelines established in the March 2009 Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. In performing this review, we assessed, reviewed, and evaluated audit documentation, interviewed DeCA Office of Internal Audit auditors, and reviewed DeCA Office of Internal Audit internal policies that were officially published on August 10, 2011.

We judgmentally selected four audit reports from a universe of 14 reports issued by the Office of Internal Audit during the period of August 1, 2009 to July 31, 2011. In selecting reports, we worked with the DeCA Office of Internal Audit to establish the universe of reports that were issued during the review period. We then selected audits that were more recent to review the most current quality assurance procedures being used, and we chose a variety of audits to ensure we reviewed multiple types of projects.

The following table identifies the specific reports reviewed. The Type of Review column contains information that was determined by the report GAGAS compliance statement and/or type of review described in the final report.

| Report Number | Report Title and Issue Date | Type of Review |
|---------------|--|----------------|
| DeCA IR 11-04 | Review of Wrongfully Terminated Associate's Medical Expenses, May 2, 2011 | Performance |
| DeCA IR 11-01 | Value of the Commissary Benefit Study, January 6, 2011 | Performance* |
| DeCA IR 10-09 | Front-End Operations Fraud Indicators, November 15, 2010 | Performance |
| DeCA IR 10-07 | Equipment Installation on New Construction, Additions and Alterations, July 30, 2010 | Performance |

*Nonaudit service incorrectly classified as a performance audit.

Limitations of Review. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of noncompliance because we based our review on selective tests. There are inherent limitations in considering the potential effectiveness of any quality control system. In performing most control procedures, departures can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other human factors. Projecting any evaluation of a quality control system into the future is subject to the risk that one or more procedures may become inadequate because conditions may change or the degree of compliance with procedures may deteriorate.

Defense Commissary Agency, Headquarters Comments



IN REPLY
REFER TO

DEFENSE COMMISSARY AGENCY
HEADQUARTERS
1300 E AVENUE
FORT LEE, VIRGINIA 23801-1800

August 21, 2012

CC

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
(ATTN: ASSISTANT INSPECTOR GENERAL, AUDIT POLICY
AND OVERSIGHT)

SUBJECT: Quality Control Review of the Defense Commissary Agency Internal Audit
Functions, Project No. D2011-DIP0AI-0268.000

We concur with all recommendations addressed in DoDIG draft report on the "Quality Control Review of DeCA's Internal Audit Functions." As a result of your review and noted deficiencies, the following corrective and ongoing actions are provided in accordance with Generally Accepted Government Auditing Standards (GAGAS), as stated in the December 2011 Revision of the Government Accountability Office (GAO) Yellow Book.

In concurring with the recommendation concerning the Quality Control System, corrective actions have been taken by updating DeCA's Internal Audit Manual (DeCAM 90-5.1). The manual has been revised to include the independence, professional judgment, competence, and quality control and assurance standards, as addressed in the GAO Yellow Book, chapter 3. Guidance on the performance of nonaudit services has been included in the manual as well. Continued revisions to the manual are expected due to a recent DeCA reorganization.

In concurring with the recommendation concerning Independence, we have made revisions to DeCAM 90-5.1 which include guidance on documenting organizational independence when performing nonaudit services. In addition, a nonaudit service statement has been created for auditors to complete and file in TeamMate Electronic Working Paper.

In concurring with the recommendation concerning Audit Planning, we have implemented mandatory steps in TeamMate for use during the planning phase to evaluate audit risk, fraud risk, and internal controls relevant to the audit objective. These steps are performed in accordance with GAGAS standards as stated in the GAO Yellow Book.

In concurring with the recommendation concerning Audit Documentation, the Internal Audit staff has completed training on audit documentation, cross referencing, and the use of TeamMate, thus improving working paper documentation and oversight.

Please address additional concerns to Mr. Keith Owens, Inspector General, at 804.734.8000, extension 8.6295, or keith.owens@deca.mil.

Joseph H. Jeu
Director

Your Commissary ... It's Worth the Trip!



Inspector General Department of Defense

